



MINUTES

Ordinary Meeting of Council

9:30am Wednesday 21 October 2020

VENUE:
Council Chambers
Yarriambiack Shire Council
34 Lyle Street, Warracknabeal Vic 3393

Next Meeting -
Wednesday 18 November 2020
Copies of the Yarriambiack Shire Council's Agendas and Minutes
can be obtained online at www.yarriambiack.vic.gov.au

OUR VISION:

In consultation with our community, Yarriambiack Shire Council aims to provide a viable, sustainable and vibrant future.

OUR VALUES:

Customer Service

- treat our customers with courtesy and respect
- lead and develop leadership within our community
- constantly strive to improve our services
- forge closer relationships with customers
- investigate matters thoroughly and objectively and keep our customers informed, in plain language, about the process and outcome
- treat people fairly, with respect and have proper regard for their rights
- make decisions lawfully, fairly, impartially and in the public interest
- we are honest, trustworthy, reliable, transparent and accountable in our dealings
- we are careful, conscientious and diligent
- use public resources economically and efficiently
- actively pursue positive outcomes for the community

CONTINUOUS IMPROVEMENT:

Continuous Improvement We drive continuous and sustainable improvement in service provision, operational efficiency and stakeholder relations to create a leading organisation.

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5. CONFIRMATION OF MINUTES

5.1 Minutes of the Ordinary Council Meeting of 26 August 2020 (September meeting was cancelled due to no agenda items)

The following items were considered at the ordinary Council Meeting held on Wednesday 26 August 2020

Recommendation:

That the minutes of the Ordinary Meeting of Council held on Wednesday 26 August 2020, as circulated, be taken as read and confirmed.

Resolution

Moved Cr T Hamilton Seconded Cr J Wise

That the recommendation be adopted

Carried

12.1 Capital Works Program 2019/2020 (August)

Recommendation:

That the Capital Works Report as at August 2020 be received.

CARRIED

12.2 Permits Issued by Council July 2020

Recommendation:

That Council note the permits issued by Council between 1 July 2020 and 31 July 2020

CARRIED

12.3 Governance Rules & Common Seal and conduct at Meetings Local Law 2020

Recommendation:

That Council having conducted a community consultation and statutory notification process as per section 223 of the *Local Government Act 1989*, and having not received any submission under section 223 of the Act

1. Adopts the Yarriambiack Shire Council Governance Rules 2020 in accordance with section 60 of the *Local Government Act 2020*
2. Sign and Seal the new Yarriambiack Shire Council Governance Rules 2020
3. Advertise a public notice specifying the title of the Governance Rules, the purpose and general purport of the Rules
4. As per requirements under section 57 of the *Local Government Act 2020* a copy of the Governance Rules will be made publicly available at the Council office and via Council's website.

CARRIED

Recommendation:

That Council having complied with the requirements of section 119(2) of the *Local Government Act 1989* and having not received any submissions under section 223 of the Act:

1. Adopts the Yarriambiack Shire Council Common Seal and Conduct at Meetings Local Law 2020 in accordance with section 119 of the *Local Government Act 1989*

2. Sign and Seal the new Yarriambiack Shire Council Common Seal and Conduct at Meetings Local Law 2020
3. Give notice and advertise in the Government Gazette
4. Advertise a public notice specifying the title of the Local Law, the purpose and general purport of the Local Law
5. As per section 119(3) of the *Local Government Act 1989* ensure a copy of the Local Law is available at the Council office and via Council's Website
6. As per section 119(4) provide and send a copy of the new Local Law to the Minister

CARRIED

12.4 Review of S6 Instrument of Delegation

Recommendation:

That Council:

1. Exercise their legislative power to delegate the attached S.6 Instrument of Delegation to Council Staff.
2. The Instrument come in to immediate force upon the application of the Common Seal being affixed.
3. That any previous S.6 Instrument be revoked.

CARRIED

12.5 Review of S5 Instrument of Delegation

Recommendation:

That Council:

1. Exercise their legislative power to delegate the attached S.5 Instrument of Delegation to the Chief Executive Officer.
2. The Instrument come in to immediate force upon the application of the Common Seal being affixed.
3. That any previous S.5 Instrument be revoked.

CARRIED

12.6 Public Transparency Policy

Recommendation:

That Council:

Adopt the Public Transparency Policy and Freedom of Information Part II Statement.

CARRIED

12.7 Audit and Risk Committee Charter

Recommendation:

That Council:

- a) Establish an Audit and Risk Committee under section 53 of the Local Government Act 2020.
- b) Adopt the Audit and Risk Committee Charter.

CARRIED

12.8 Procurement Policy

Recommendation:

1. That Council:
2. Adopt the revision made to Section 16 of the Procurement Policy, which states that Local Supply only refers to businesses within the Yarriambiack Shire Council boundary.

CARRIED

12.9 Appointment of Woomelang Retirement Units as a Community Asset CommitteeRecommendation:

That Council:

- 1: Effective 1 September 2020 Council appoint Woomelang Retirement Units Committee as a Community Asset Committee under Section 65 of the *Local Government Act 2020*.
- 2: Adopt the Terms of Reference for the Woomelang Retirement Units Community Asset Committee.
- 3: Revoke the Section 86 Committee status of the Woomelang Retirement Units Committee.

CARRIED

12.10 Appointment of Murtoa Housing Units as a Community Asset CommitteeRecommendation:

That Council:

- 1: Effective 1 September 2020 Council appoint Murtoa Housing Units Committee as a Community Asset Committee under Section 65 of the *Local Government Act 2020*.
- 2: Adopt the Terms of Reference for the Murtoa Housing Units Community Asset Committee.
- 3: Revoke the Section 86 Committee status of the Murtoa Housing Units Committee.

CARRIED

12.11 Appointment of Hopetoun Swimming Pool Committee as a Community Asset CommitteeRecommendation:

That Council:

- 1: Effective 1 September 2020 Council appoint Hopetoun Swimming Pool Committee as a Community Asset Committee under Section 65 of the *Local Government Act 2020*.
- 2: Adopt the Terms of Reference for the Hopetoun Swimming Pool Community Asset Committee.
- 3: Revoke the Section 86 Committee status of the Hopetoun Swimming Pool Committee.

CARRIED

12.12 Council withdrawal of Schedule 13 Permits ManagementRecommendation:

That Council:

Inform the CFA in Region 17 and 18 that in the 20/21 and future fire season Council will not be issuing Schedule 13 permits to burn and community members will apply directly to the CFA as the alternative.

12.13 Round 1 2020/21 SHARE Grants

Recommendation:

That Council award the following SHARE grants from Round 1 2020/21:

CARRIED

12.14 Birchip Cropping Group Corporate Partner Membership

Recommendation:

That Council become a silver corporate partner to Birchip Cropping Group.

CARRIED

12.15 Yarriambiack Grant Outcomes

Recommendation:

That Council note the information on grant status as listed in this report.

CARRIED

12.16 Proposed Transfer of land for Beulah Supermarket

Recommendation:

That Council:

Having conducted the Section 223 process, transfer the land known as 69 Phillips Street, Beulah to the Beulah Co-operative Incorporated.

CARRIED

12.17 Request for maintenance of Maxwells Road and Unnamed Road

Recommendation:

That Council:

- Allocates \$60,000 from resheet program to fund the upgrade of Maxwells Road and Unnamed Road (2050).
- Reclassifies a 700 meters of Maxwells Road (from Sea Lake Lascelles Road to Unnamed Road) and the Unnamed Road (2050) (from Maxwells Road to driveway of 32 Maxwells Road) to RA2 - Primary access (gravel) to include them into the proactive inspection regime.
- Approve the upgrade of approximately 350m to the driveway of 102 Maxwells Road from unnamed Road (2050), if the property owner agrees to make a reasonable contribution towards the cost of the upgrade, and reclassify this section of Maxwells Road to RA5 (C) - Secondary Access (Gravel - Business Enterprise).

CARRIED

12.18 Request for upgrade of Rurades Road and Holtkamps Road

Recommendation:

That Council:

- Council commits to upgrade the proposed sections of road to cover the plant and labour component of construction cost.
- That the proposed sections of road be reclassified to RA5 - Secondary Access - Gravel and maintained as per the standard specified in the Road Management Plan.
- That Council reclassify the section of road that was graveled at the cost of the requestor in 2018, from RA6 to RA5.

This will allow the route to be classified at a higher standard as it will be now graveled from the Banyena Pimpinio Road through to Coorong Swamp road / Ruwolts Road intersection.

CARRIED

12.19 Request for Upgrade of Hill Crest Road

Recommendation:

That Council:

- Council commits \$21,000 to upgrade Hill Crest Road from Delahuntys Road to the existing driveway.
- This section of road (670 meters) to be reclassified to RA2 – Primary Access (Gravel) and maintained as per the standard specified in Road Management Plan.

CARRIED

5.2 Minutes of the Closed Council Meeting of 26 August 2020

The following item was considered at the Closed Council Meeting held on Wednesday 26 August 2020

Recommendation:

That the minutes of the Closed Council Meeting of Council held on Wednesday 26 August 2020, as circulated, be taken as read and confirmed.

Resolution

Moved Cr J Wise Seconded Cr K Zanker

That the recommendation be adopted

Carried

14.1 CEO Review

Recommendation:

That Council:

1. That Council adopt this Performance Appraisal Report for its Chief Executive Officer, Ms. Jessie Holmes for 2019/2020.
2. That Council agree to the CEO's Professional Development Program as set out in this Report

That this Report remain confidential and the Shire's Mayor be authorised to make general comments, if necessary, around the appraisal process and outcomes.

CARRIED

14.2 C271-2020 Minyip fuel Depot Tender

Recommendation:

That Council:

1. Accept the tender for the Minyip Fuel Depot from S & R Engineering and Construction for \$128,799.51 (excl. GST).
2. Enter into an agreement with the Minyip Progress Association for the repaying of \$12,000 to Council for their share of the difference between the tender value and the previously awarded grant amount.

CARRIED

6. DECLARATION OF CONFLICT OF INTEREST

Pursuant to Division 2 – Conflict of Interest, of the *Local Government Act 2020* general and material conflict of interest must be declared prior to debate on specific items within the agenda; or in writing to the Chief Executive Officer before the meeting.

A Councillor who has declared a conflict of interest in respect of a matter must;

- a) Disclose the conflict of interest in the manner required by the Yarriambiack Shire Council Governance Rules
- b) Exclude themselves from the decision making process in relation to that matter, including any discussion or votes on the matter at any Council meeting or delegated committee, and any action in relation to the matter

General conflict of interest is if a relevant person has an interest in a matter if an impartial, fair-minded person would consider that the person's private interests could result in that person acting in a manner that is contrary to their public duty

- a) *Private interests* means any direct or indirect interest of a relevant person that does not derive from their public duty and does not include an interest that is only a matter of personal opinion or belief.
- b) *Public duty* means the responsibilities and obligations that a relevant person has to members of the public in their role as a relevant person.

Material conflict of interest is if a relevant person has an interest in respect of a matter if an affected person would gain a benefit or suffer a loss depending on the outcome of the matter

- a) The benefit or loss incurred may be directly or indirectly
OR
- b) In a pecuniary or non-pecuniary form.

Councillors are also encouraged to declare circumstances where there may be a perceived conflict of interest.

Nil

7. BUSINESS ARISING

7.1 Ongoing and Pending Action List

Council meeting	Recommendation Action	Action Taken
26 August 2020	12.15 SHARE Grants awarded	All grants agreements have been executed.
26 August 2020	12.16 Beulah Supermarket transfer	Council solicitors have been briefed and are preparing the contracts of transfer

8. PETITIONS

Nil

9. CORRESPONDENCE

9.1 Letter received from Joy Matthews regarding Library Services in Yaapect.

Manager of Community Development Marianne Ferguson has discussed the concerns raised by Joy Matthews. It was discovered that Joy did not receive a copy of the letter sent to all households about the changes to library services, however she has also made suggestions for improvement which will be implemented once the Covid requirements are lifted on library service delivery.

L40/12

Yaapect
1-9-20.

RECEIVED

04 SEP 2020

Yarriambiack Shire Council

C.E.O

YARRIAMBIACK SHIRE.

Dear Madam,

I have been contemplating for quite some time now whether I should put pen to paper and protest against your new library system for Yaapect.

I know the issue is old news now but I felt the need to still inform you of my concerns. If nobody objected everyone would go along their merry ways thinking all is OK.

I have been a resident of Yaapect since 1967 and shortly after that the mobile library visited our small town. I have used their services on a regular basis until it was your council's ~~own~~ decision to go along a different line of service.

Often I would meet up with the school children and other readers that I don't see every day. Along with this a conversation with the librarian. This was a little lift in my life as I am a widow and lack company. Now our library service is going on line.

What about a person who does not have a computer? That's me, not everybody has this new technology and even want it, that is why I read, my time is not wasted stuck behind a screen playing games or using facebook.

Business's and the like assume everybody can communicate on line nowadays. I call this discrimination and as we are an minority they just don't care.

When this change was in the air a meeting was held at the Yaapect Primary School admittedly only myself and another person plus the headmistress attended. At this meeting it was stated the service would not change but go on in a smaller scale. A smaller van and still fortnightly visits Where has this gone? Out the window along the net-way

I am very disappointed and as a long time rate payer decided to express my views.

I noticed the larger towns still have a van visiting but the smaller towns miss out.

At Yaapect we had not been formally notified of this change and lo and behold out of the blue a cabinet arrives with no knowledge where to even put it. Luckily an appropriate place was found ^{after} a certain communication.

If I still want to read and borrow books (not on line) I will now have to fit in trips to Rainbow to coincide with their library opening hours which at times are not convenient.

You call this progress and we all have to go along with it.

I say "If its not broke no need to fix it".

I believe this new venture was centred around saving costs and changes. I hope it turns out so, for in my thinking setting up a new system, paying wages and expenses you may find the result not much different. Using a vehicle to convey books ordered on line and to pick up used ones still is a cost.

Why then can't the van come instead of the vehicle? I know wages would have to be paid for their time in Yaapect. Aint we worth it?

I made a telephone call about this issue and spoke to the librarian, he suggested I could order my books over the phone. Yes I could and no I won't as I think we should have the services promised therefore I'm standing on principal.

I'm sorry, don't count me as one of your library users and I will not need a key to the drop-off cabinet.

I am a very irate person and have stated my frustrations and concerns in this letter which I hope will be read out in council.

Yours faithfully

(Mrs) Joy Mathews

10. SPECIAL COMMITTEES

Nil

11. ACTIVITY REPORTS

No Councillor Reports due to Council currently being in the 'Election Period' before general election is to be held.

11.1 Chief Executive Officer Report - Prepared by Jessie Holmes

27 Aug	Grampians Women's Health Increasing Reproductive Choices Launch
28 Aug	North West Municipal Association Meeting
1 Sep	DEWLP Crown Land Governance
2 Sep	DHHS Rural/Regional Covid Engagement
3 Sep	Creative Victoria Pre Application Meeting
4 Sep	VLGA Connect Panel Covid Regional Roadmap Engagement
7 Sep	ICT Strategy Project Control Group
8 Sep	WDA Board Meeting
9 Sep	Council Forum
10 Sep	Maddocks session RCCC and Wimmera CEO Meeting
14 Sep	Wimmera Southern Mallee Regional Development Covid Session
15 Sep	Brokering Social Housing Outcomes DHHS Covid Safe Plan requirements
17 Sep	Met with Regional Roads Grampians Director alongside the Mayor
18 Sep	LGV Connects – Councillor Inductions
22 Sep	MAV Liability Mutual Insurance Meeting
23 Sep	Woodbine Project Meeting VEC Local Government Election Check in
24 Sep	DHHS Rural/Regional Covid Engagement
1 Oct	Insurance Broker Discussions – RE Income Protection
7 Oct	By 5 Meeting with Regional Partnership and Minister Pulford
8 Oct	RCCC and Wimmera CEO Meeting
9 Oct	ICT Meeting with Deputy Auditor General – VAGO
13 Oct	WDA Board Meeting
10 Oct	Audit and Risk Committee Meeting

11.4 Director of Assets and Operations - Prepared by Mick Evans

Operations Responsibilities	Assets Responsibilities	Development Services Responsibilities
Town Maintenance Capital Works & Maintenance Programs-Roads, footpaths, kerb & Channel, Bridges & Culverts Parks & Gardens Gravel Pits Plant & equipment	Aerodromes Technical Services Asset Engineer Asset Inspectors Waste Services GIS Caravan Parks	Planning Building Projects Sustainability

Directorate Summary

Attended the Wimmera Strategic Water Management Working Group meeting 21st September

Western Highway Action Committee meeting held on the 2nd October

DoT:

Road Maintenance Projects- Pavement rehabilitation works on the Henty Hwy (4 sites), the Donald Stawell Rd and the Western Hwy.

Buangor and Ararat duplication

A Supreme Court case was heard in March relating to the section between Buangor and Ararat where two landowners and a community group challenged the original decision of the Minister for Planning. A decision was handed down on 4 June 2020 finding in favour of the Minister for Planning and the Head of Transport for Victoria. This decision has now been appealed.

An application to protect land under the Aboriginal and Torres Strait Islander Heritage Protection Act 1984 (ATSIHP Act) was investigated by the Federal Department of Environment and Energy. On 6 August 2020 the Federal Minister for the Environment declined to make declarations under sections 10 and 12 of the ATSIHP Act in respect of six trees, and the surrounding area, within the Western Highway project area.

On 3 September 2020, two of the applicants applied to the Federal Court to review the Federal Minister's decisions under the ATSIHP Act. A hearing is scheduled for 7 and 8 December 2020.

The Federal Supreme Court challenges do not currently impede work on the project.

Protesters are camped at three sites along the 12.5km alignment.

Operations- Joel Turner

Council is employing 5 full time people where there has been ongoing limited tenure positions due to employees being on long term sick leave, transitioning to retirement or officially retired. The outdoor department will have two employees in the northern zone and three employees in the southern zone as a result.

The 2020-21 Footpath capital works program is nearing completion with the last project in Munro Street near the Murtoa School being completed.

Council is currently trialling GPS surveying equipment for potential future development in design, construction and plant & equipment.

As part of Council's Plant replacement program, Council will see the delivery of one of the two new tractors this week and has received the new JCB backhoe a few weeks ago.

Council's shoulder re-sheet program works are still continuing and are nearing completion and the programmed sealed road rehabilitation works are about to commence in the coming weeks.

Assets- Ram Upadhyaya

The assets department has been finalising and designing the reseal program in conjunction with the contractors.

The design for the Warracknabeal landfill rehabilitation project has been completed and the tendering process has begun.

The maintenance management system is about to be rolled out to parts of the operations department with some training beginning on the use of the software AssetFinda. When fully functional, Council will be able to record all maintenance works through a works ordering system and capture the history and resources used, allowing Council to improve maintenance budgets moving forward.

Development Services – Adam Moar

Contracts have been awarded and works have commenced for the repairs to the Concordia Cottage and for the replacement of Ramp F at the Warracknabeal Regional Livestock Exchange.

A tender has been awarded for a cabin at Yaapeet and the building works have commenced.

Works at Rotary Park, Warracknabeal, have commenced to create an off leash dog park.

Works at the Rupanyup Mechanics Hall and the Lubeck Memorial Hall have commenced as part of the "Home is where the Halls is" project.

Emergency management

As part of the new EM legislation that has come into effect, the draft Grampians Regional Emergency Management Plan has been developed and is going through its final stages. The document has just been endorsed by the IREMP committee with some minor changes to be undertaken and be submitted for approval by Emergency Management Commissioner.

The next stage will be from December the 1st where Council will have to form a new Emergency Management Committee and develop an agency owned plan along with all the sub plans. This includes community representation on the committee. Council has just advertised for expressions of interest for a possible three positions on the committee- Northern, Central and Southern.

Warracknabeal Levee- the construction works have been completed with some minors works still to be carried out. A constructed verification report of the levee needs to be completed requiring the levee to be re surveyed to make sure it meets the requirements of the levee design. Once the levee has been surveyed and the flooding has been remodeled by the CMA, the new Land Subject to Inundation Overlays can be prepared for the planning scheme.

Council will have a levee Emergency Management Plan developed for floods to clearly document the infill arrangements and trigger points based on located gauges heights.

11.5 Director community Development and Wellbeing - Prepared by Gavin Blinman

Manager Community Health - Tim Rose

Community Health

Work continues to ensure Council remains aware of all current COVID-19 related information and advice from which to inform the public and local businesses. At this stage, COVID-19 related advice is largely being provided to food businesses and sporting groups. An increase in questions surrounding the changes to mask requirements has also be topical among residents.

Council has had one food business change ownership over the reporting period. Premises inspections will commence in coming weeks following the engagement of an Environmental Health Officer on a part-time basis.

Pigeon control works have resumed for identified townships in the north of the municipality in recent weeks. Council's contractor has removed almost 200 introduced pigeon species since last report. This program does not impact any native birds as selective targeting measures are used.

Significant planning and design works have been undertaken to upgrade fire safety infrastructure at all Council owned caravan parks. Designs are almost complete and preparations are currently underway for adequate procurement and eventual installations.

Local Laws - Craig Byron

Three dogs and two cats have been impounded in the past month. Two of the dogs were unregistered and have since been registered and reclaimed by their owners. One dog currently in the Pound is waiting on the owner to register and pay impoundment fees.

Both cats impounded were unregistered, and have since been registered and reclaimed.

Investigations were completed regarding two dog rush incidents and a serious dog attack. In the dog rush incidents, the dog has escaped their owners property and rushed or chased a person(s). Following an investigation of the incident, a warning was been issued, if a repeat incident occurs an Infringement will be issued.

In the dog attack incident, the attacking dog was immediately seized and impounded. The dog was surrendered, and an investigation has been completed.

With recent rains and warmer weather, we have begun to receive complaints regarding untidy properties across the shire, with long grass etc.

A few proactive absentee property owners have contacted me, saying that because of COVID-19 they have been unable to travel to their property to clean it up. I have recommended that they contact a local contractor to undertake this work.

Fire Prevention property inspections are commencing from October 13th, starting in the North of the Shire

MCH - Nanette Freckleton / Michelle Schilling

Birth notices in September: 6

Total from 1st July to 30th September: 21 birth notices (10 being new mothers/parents)

Second new parent group sessions scheduled for October, offering face to face as well as via zoom (this is new, families that have missed out on attending new parent groups in the past due to travel issues, now have ability to attend in some capacity)

Co consults continue with Billy Garvey, vulnerable families in particular connecting well with Mr Garvey.

Early Years - Glenda Hewitt

Kindergartens

All Kindergartens are now back operating at full capacity after some reductions in attendance during Term 3. Term three attendance across the Shire was approximately 85%.

Hopetoun Kindergarten teacher has requested ten weeks leave, which has meant that both Beulah and Hopetoun Kindergartens are currently being staffed by relief teachers.

Planning is occurring to determine service delivery models for 2021 and enrolments are coming in slowly. Potential enrolments, based on the new Central enrolment platform for 2021 so far are, however these are certainly not final.

Kindergarten	4 year old enrolments	3 year old enrolments
Murtoa	10	15
Rupanyup	9	4
Warracknabeal	16	17
Minyip	5	1
Hopetoun	15	7
Beulah	4	3

Supported Playgroup

Unfortunately, Supported or Community Playgroup sessions have not reconvened as yet. A slight reduction in COVID 19 restrictions has provided an opportunity to develop ways of reconvening, and planning for outdoor small groups is underway. Hopefully, next week we will recommence the Warracknabeal supported playgroup at the Lions Park and by the end of the month it is planned to have Hopetoun supported playgroup operating at an outdoor venue also.

Positive Ageing - Alannah Lehmann

Meals on Wheels

September 2020	1413 Meals
September 2019	691 Meals
September 2018	682 Meals

Centre Base Meals

September 2020	0 Meals
September 2019	214 Meals
September 2018	257 Meals

Meal Vouchers

September	2020	158 Vouchers
August	2020	182 Vouchers
July	2020	235 Vouchers

CHSP Targets		
SERVICE	ACTUAL	TARGET
Meals	1617	1,342
Domestic Assistance	488	453
Social Support	6	117
Personal Care	139	125
Respite	16	16

Regional Assessment Service - Mandy Bryce / Hanna Butuyuyu

Mandy and Hanna continue with Home Support Assessments predominantly over the phone unless the client's hearing or other communication barriers do not allow for an over the phone assessment. In the event of an in-home assessment, PPE was used according to state recommendations. Reusable and single use masks and hand sanitizer were supplied to clients where required.

Mandy and Hanna have conducted wellbeing checks with Yarriambiack residents over the phone as support tool during the COVID-19 pandemic and the effects of ongoing restrictions and social isolation.

All audits for third quarter submitted.

Waitlist

- No waiting list

Assessments Completed

- Completed:13
- Referred due to incorrect area: 1
- Rejected: 1 (referred to ACAS)

Reviews Completed

- Reviews: 22

Education & Training

- Mandy participated in further COVID -19 Training online
- Mandy relieved Alannah in service provision and staff coordination for 2 weeks
- Mandy completed CALD (Working with Culturally and Linguistically Diverse People) certificate through DHHS

Meetings

- Monthly RAS meeting in Horsham took place online
- Positive Ageing Network 9.9.20

Manager Community Development - Marianne Ferguson**Development Your Brand Online Workshop**

The Developing Your Brand Online Workshop was held in August as part of the Digital Innovation Festival via ZOOM with approximately 18 attendees from across the region. The workshop was kindly funded by the Digital Innovation Futures.

Yarriambiack Shop Local Campaign

A shop local campaign has been initiated to encourage residents to support business in the Shire by buying local. The campaign includes a buy local competition with a prize of \$1000 for one local shopper. There is also the chance for one local business to win a \$500 advertising voucher just for getting involved. It has been a challenging time for many local businesses due to COVID-19 and as we move into the recovery phase of the Coronavirus pandemic it's important to be reminded of buying local first. The campaign will run for six weeks from Sunday September 27 and is open to all Yarriambiack Shire businesses.

Sport and Recreation Report – Prepared by Rebecca Botheras

Following the easing of COVID-19 restrictions in Regional Victoria, there has been some positive news received that many beloved Community Sport and Recreational activities could resume. Since the recent announcements, Council has been contacted by many clubs, in particular from the sports of Bowls, Tennis, Cricket and Swimming Pool Committees. Many clubs have requested Council assistance to summarise "Return to Play" Guidelines, to provide clarification on the guidelines (in particular around the opening of Clubhouses for the purposes of a canteen or bar), requests for copies of COVID Safe Plan templates or signage, and clubs seeking Council approval to return to sport at Council facilities.

In addition, Council has been busy undertaking Sport and Recreation related projects. Over the last month, the commencement of the construction of the new Tempy Recreation Reserve Cricket Pitch has taken place, and works have begun on the Tempy Recreation Reserve Playground – Shade Sails and the Tempy MCH/ Playgroup Shade Sail. As well as this, all contract documentation is now in place in readiness for the Painting, Maintenance and Repair works to commence at the Minyip Swimming Pool, which will be completed by Bendigo Aquatic Services.

Furthermore, Council have commenced the Project Control and Working Group Meetings for the Netball / Tennis Facility Development – Beulah, Brim, and Rupanyup Recreation Reserves Project. At these meetings, key project information was outlined surrounding project scopes, budget allocations, project timelines and initial schematic plans and area schedules were discussed and feedback was provided from clubs and Netball and Tennis Victoria. Council will continue to hold Project Control and Working Group Meetings monthly, with additional meetings being added in when required. To give an update of the project status, Council are currently in the final stages of Procurement to appoint a contractor to commence the Detailed Designs for the Netball / Tennis Courts at Brim and Rupanyup, while currently commencing the Procurement Process and required documentation in readiness to advertise the RFQ to source and appoint a contractor that will complete the Modular Building Detailed Designs at Beulah and Rupanyup.

Finally, with the variety of grants and funding opportunities available at the moment, Council has been in contact with Sporting Clubs and Recreation providers and have provided a summary of possible funding opportunities. Council will continue to support and assist clubs with grant applications and related questions where required.

Yarriambiack Libraries - Whitney Kingston

The delivery service has been gaining momentum and there are now regular users accessing the lockers in the northern end of the Shire as well as a number of home deliveries each week. It is expected library engagement will significantly increase when current restrictions ease and libraries can open to the public. Patrons can now access items from libraries across Victoria as holds have been made available with all Libraries Victoria groups. Items are delivered via the DX delivery system to our main branch in Warracknabeal. While we still wait for instructions from the State Government, Yarriambiack Libraries are ready to be open to the public as soon as possible.

Youth - Justin Knorpp

There continues to be close collaboration with surrounding Councils to deliver a variety of online activities for the young people to participate in. Working with the Horsham Shire Youth, the Yarriambiack Shire Youth participated in activities which were held on weekends including scavenger hunts, tik tok dancing, poetry and acting activities.

Activities held in conjunction with Horsham Shire and Hindmarsh Shire have seen some fun online school holiday programs offered to our youth. These included macrame workshops, pet fun, fitness, cartoon drawing, yoga and mindfulness. There was also a Basic First Aid Training session held for the youth aged 8-14. These activities were very well attended, particularly the macrame and basic first aid workshops.

Barista training was undertaken on September 30 with the Anglican Church members and the coffee van attended the Warracknabeal Visitor Information Centre on October 11. Upcoming workshops/events and training include first aid, skateboarding and a scooter/bike competition is being planned between the Yarriambiack, Hindmarsh and Horsham Shire Council's. As the Covid restrictions starting to ease, more outdoor activities will be planned and held.

11.6 Director Business Strategy and Performance - Prepared by Tammy Smith

Directorate Functions:

Organisational Responsibilities	Performance	Corporate Services Responsibilities
Human Resources Customer Service Executive Assistant to CEO Records (Information Management) Information Communication Technology Governance Risk Audit and Planning Occupational Health and Safety Corporate System Administration (Happy HR, AvePoint, RelianSys, Learning Management System) Return to Work Coordinator <ul style="list-style-type: none"> Freedom of Information Officer Privacy Officer Welfare Officer 		Payroll Accounts Payable Procurement and Contracts Debtors Insurance Rates Corporate Planning (Performance Reporting) Media and Communications Corporate System Administration (Property, Rating, Animal Management, Infringement, Financial, Happy HR Payroll, Website) Principal Accounting Officer

Directorate Summary

ICT Transformation

Yarriambiack Shire Council is currently in the midst of a technology transformation which will enable greater compliance, transparency and informed decision making. The transformation will enable efficiency gains and enhanced internal control processes.

The status of the following ICT transformation is outlined below:

Xero (financial management software): The system has been implemented as at 01 July 2020. The Manager Corporate Services is continuously reviewing the systems functionality to achieve productivity gains.

ApprovalMax (electronic purchase order requisition software): The system was implemented as at 01 July 2020 with productivity gains realised, streamlining the purchase order process. The system has enabled robust internal controls to be enacted being supported by transparent processes.

Happy HR Payroll (KeyPay) Software and WorkZone Application: Electronic timesheets have been successfully rolled out across the organisation, with efficiency gains and internal control compliance realised.

CouncilWise (Property, Rating, Infringement and Animal Management) Software: The Property and Rating system has been implemented. We are currently actively working with Councilwise to implement supporting modules over the next five months.

Happy HR (Human Resource and OHS Management) Software: The system has been implemented, with recruitment, onboarding, performance management, annual review

and Occupational Health and Safety incident reporting being conducted via an electronic process. Efficiency gains have been realised and greater reporting capabilities being enacted.

Calxa (Budgeting System): This system will be implemented within the next four months.

Records Management System (Sharepoint and Avepoint) Software: The team is actively planning for the new records management system, with implementation initially being planned for 30 September 2020. The date has been revised to mid-November, when Contractors can be on site to actively manage the roll out of the new system.

WorkflowMax Software: WorkflowMax is to be implemented by mid-October. WorkflowMax is designed to be a holist project and financial management system to monitor actual v budget whilst also functioning as a grants register and a management tool for recording priority projects.

PowerBI Reporting: Council is investigating implementing a dashboard for Actual vs Budget reporting and transaction drilldown and review for greater reporting to enhance decision making.

E-procurement: Council is in the process of implementing the e-procure SaaS product. Council will be undertaking its Request for Tender, Expression of Interest and Request for Quotations via e-procure. Council will also undertake procurement evaluations via the e-procure portal, streamlining our procurement processes and enabling more robust internal controls to ensure greater compliance with our Procurement Policy and legislative requirements.

Local Government Act 2020

The team has met the *Local Government Act 2020* timeline requirements due by 01 September 2020.

The Directorate will be working towards ensuring the next tranche of the Local Government Act requirements are being reviewed and implemented.

1. Policy Development

The Finance and Payroll Manual along with the Budget Manual are being developed and reviewed.

2. Organisational Performance Department

The department is busy implementing and providing training across the organisation to utilise Happy HR performance management and Occupational Health and Safety incident reporting.

The team has worked with our Contractors to facilitate the delivery of the microsoft authentication to manage cyber security requirements and is actively preparing for the induction of the new Councillors once the Council Election period has concluded.

3. Corporate Services Department

The team's main priority has been the compiling of the Annual Report, including the Annual Financial statements and implementing the vast array of financial systems across the organisation.

Planned Works

The following activities are scheduled for the next six months:

- a) Working towards closing out outstanding audit actions by providing evidence to support progress.
- b) Developing a comprehensive function/activity based Risk Register for each area, which will complement the Corporate Risk Register.
- c) Developing a new website with the ability to integrate payment options.

- d) Formalising individual training plans for all positions, with assigned mandatory qualification and licences identified.
- e) Assigning safe operating procedures for the use of all plant to roles.
- f) Working through the next tranche of the Local Government Act implementation.
- g) Refining and reviewing the Financial Management systems.

Opportunities

A number of opportunities have presented with the Federal Government announcing additional funding for apprentices and trainees. Council is exploring this opportunity as a pathways for young people with the prospect of retaining the younger demographic within our region.

Moved Cr J Wise seconded Cr K Zanker that standing orders be suspended at 10:45 am.

Carried

Moved Cr T Hamilton seconded Cr K Zanker that standing orders be resumed at 11:00am

Carried

12. REPORTS FOR DECISION

12.1 Finance Report - September - prepared by Anita McFarlane

RECOMMENDATION:

That the Finance Report as at September 2020 be received.

Resolution

Moved Cr J Wise Seconded Cr T Hamilton

That the recommendation be adopted

Carried

Profit and Loss by Resource

Yarriambiack Shire Council

For the month ended 30 September 2020

	SEPTEMBER ACTUALS	BUDGET	ACTUAL YTD
Operating Income			
Asset Disposal	\$ 98,472.72	\$ 287,150.00	\$ 98,472.72
Grants Commonwealth Capital	\$ 156,740.00	\$ 2,528,000.00	\$ 1,342,828.00
Grants Commonwealth Operating	\$ 10,847.17	\$ 6,904,836.00	\$ 892,441.35
Grants Vic Capital	\$ -	\$ 138,000.00	\$ -
Grants Vic Operating	\$ 1,380,069.10	\$ 1,728,000.00	\$ 1,597,034.20
Other Income	\$ 1,287,575.58	\$ 384,336.00	\$ 1,329,163.55
Rates and Charges	\$ 12,531,206.61	\$ 12,758,285.00	\$ 12,531,206.61
Statutory Fees and Fines	\$ 21,336.60	\$ -	\$ 35,235.50
User Fees	\$ 72,722.20	\$ 1,152,658.00	\$ 134,700.37
Total Operating Income	\$ 15,558,969.98	\$ 25,881,265.00	\$ 17,961,082.30
Operating Expenses			
Asset Disposal	\$ -	\$ 358,659.00	\$ 59,944.33
Bad & Doubtful Debts	\$ -	\$ 500.00	\$ -
Contributions and Donations	\$ 27,975.90	\$ 673,682.00	\$ 29,725.90
Depreciation Amortisation & Impairment	\$ -	\$ 5,193,334.00	\$ -
Employee Costs	\$ 518,184.50	\$ 10,775,653.00	\$ 3,036,126.43
Finance Costs	\$ -	\$ 60,010.00	\$ -
Materials and Services	\$ 739,760.98	\$ 6,139,614.00	\$ 1,412,027.39
Other Expenses	\$ 23,085.55	\$ 1,717,686.00	\$ 757,031.07
Total Operating Expenses	\$ 1,309,006.93	\$ 24,919,138.00	\$ 5,294,855.12
Net Profit	\$ 14,249,963.05	\$ 962,127.00	\$ 12,666,227.18

Detailed Profit and Loss by Resource

Yarriambiack Shire Council

For the month ended 30 September 2020

	\$	\$
Total Income		
Asset Disposal - Proceeds of Sale	\$ 98,472.72	\$ 98,472.72
Grants Commonwealth Capital - Other		
Department of Industry, Science, Energy and Resources - Ram it Up Project	\$ 156,740.00	
Total Grants Commonwealth Capital		\$ 156,740.00
Grants Commonwealth Operating - Aged Care		
Department of Health and Human Services - Commonwealth Regional Assessment Services	\$ 7,247.17	
Department of Health - COVID-19 Aged Care Continuity of Workforce	\$ 1,680.00	
Department of Health - COVID-19 Aged Care Continuity of Workforce	\$ 1,680.00	
Grants Commonwealth Operating - Other		
Department of Human Services - Immunisation Payment	\$ 240.00	
Total Grants Commonwealth Operating		\$ 10,847.17
Grants VIC Operating - Aged care		
Department of Health and Human Services - HACC Service System Resourcing	\$ 763.59	
Department of Health and Human Services - HACC Service System Resourcing	\$ 733.64	
Grants VIC Operating - Maternal and Child Health		
Department of Health and Human Services - Enhanced Maternal & Child Health Program	\$ 18,550.52	
Department of Health and Human Services - Sleep and Settling Initiative	\$ 915.91	
Department of Health and Human Services - Supported Playgroups	\$ 4,827.95	
Department of Health and Human Services - Universal Maternal & Child Health Program	\$ 6,598.85	
Department of Health and Human Services - Workforce Support	\$ 102.00	
Grants VIC Operating - Other		
Department of Environment Land Water and Planning - Rural Council ICT Technology Support Package	\$ 66,318.18	
Department of Jobs, Precincts and Regions - Netball/Tennis Facility Development - Beulah, Brim, Rupanyup Recreation Reserves Project	\$ 1,069,479.60	
Department of Jobs, Precincts and Regions - Working for Victoria Funding - Milestone 4	\$ 91,302.00	
Department of Environment Land Water and Planning - Transition Plan Development	\$ 10,000.00	
Department of Environment Land Water and Planning - Warracknabeal Rotary Dog Park	\$ 6,000.00	
Grants VIC Operating - Preschools		
Department of Education and Training - Kindergarten Cluster Management	\$ 5,349.57	
Department of Education and Training - Kindergarten Fee Subsidy	\$ 1,164.00	
Department of Education and Training - Kindergarten Per Capita Grants	\$ 49,269.96	
Department of Education and Training - COVID 19 Kindergarten Support	\$ 30,360.00	
Grants VIC Operating - Youth		
Department of Premier and Cabinet - ML-116684: Engage! 2018-20	\$ 18,333.33	
Total Grants VIC Operating		\$ 1,380,069.10
Other Income - Fire Services Levy	\$ 1,284,559.14	
Other Income - Interest	\$ 0.55	
Other Income - Interest on Rates	\$ 0.29	
Other Income - Other	\$ 3,015.60	\$ 1,287,575.58
Rates and Charges - Commercial Rates	\$ 350,729.92	
Rates and Charges - Farm/Rural Rates	\$ 8,711,808.47	
Rates and Charges - Municipal Charge	\$ 383,515.50	
Rates and Charges - Residential Rates	\$ 2,129,963.23	
Rates and Charges - Waste Management Garbage	\$ 780,117.08	
Rates and Charges - Waste Management Recycling	\$ 424,825.96	
Rates and Charges - Pensioner Concession	-\$ 249,753.55	\$12,531,206.61
Statutory Fees and Fines - Animal Control	\$ 501.00	
Statutory Fees and Fines - Building	\$ 11,097.70	
Statutory Fees and Fines - Other	\$ 837.00	
Statutory Fees and Fines - Planning	\$ 8,900.90	\$ 21,336.60
User Fees - Aged and Health Services	\$ 331.78	
User Fees - Aged and Health Services Brokerage	\$ 13,228.10	
User Fees - Caravan Park	\$ 8,596.45	
User Fees - Meals on Wheels	\$ 8,655.84	
User Fees - Other	\$ 5,180.00	
User Fees - Rates	\$ 186.55	
User Fees - Rents	\$ 943.63	
User Fees - Saleyard	\$ 29,666.08	
User Fees - Waste Management Services	\$ 5,933.77	\$ 72,722.20
Total Income for September		\$ 15,558,969.98

Expenditure			
Contributions and Donations - Community Groups	\$	27,975.90	\$ 27,975.90
Total Employee Costs - Conferences and Training	\$	30,420.71	
Total Employee Costs - Councillor Allowances	\$	15,364.18	
Total Employee Costs - Income Protection	-\$	1,609.85	
Total Employee Costs - Other	\$	128.62	
Total Employee Costs - Other Leave	-\$	1,650.78	
Total Employee Costs - Superannuation	\$	94,685.44	
Employee Costs - Travel	\$	2,726.64	
Employee Costs - Uniforms and PPE	\$	7,106.93	
Employee Costs - Wages	\$	366,396.65	
Wages Oncosts Overhead - Annual Leave Paid	\$	8,590.96	
Wages Oncosts Overhead - Long Service Leave Taken	-\$	3,975.00	\$ 518,184.50
Materials and Services - Building Maintenance	\$	5,150.18	
Materials and Services - Consultants	\$	19,182.09	
Materials and Services - Contractors	\$	300,339.84	
Materials and Services - Cost of Meals on Wheels	\$	16,729.35	
Materials and Services - Equipment Maintenance	\$	69,741.97	
Materials and Services - External Plant Hire	\$	55,719.91	
Materials and Services - Fuel	\$	44,693.68	
Materials and Services - General	\$	16,705.44	
Materials and Services - Grounds Maintenance	\$	713.68	
Materials and Services - Information Technology and Equipment	\$	71,003.82	
Materials and Services - Materials	\$	90,028.42	
Materials and Services - Motor Vehicles	\$	1,607.23	
Materials and Services - Other	\$	14,188.52	
Materials and Services - Telecommunications	\$	12,852.17	
Materials and Services - Utilities - Gas	\$	201.42	
Materials and Services - Utilities - Power	\$	14,075.67	
Materials and Services - Utilities - Water	\$	6,827.59	\$ 739,760.98
Other Expenses - Advertising	\$	3,467.35	
Other Expenses - Bank Fees and Charges	\$	2,853.25	
Other Expenses - Legal Costs	\$	4,034.00	
Other Expenses - Postage and Freight	\$	1,320.47	
Other Expenses - Printing and Stationery	\$	7,646.69	
Other Expenses - Subscriptions	\$	3,763.79	\$ 23,085.55
Total Expenditure for September			\$ 1,309,006.93
NET PROFIT			\$ 14,249,963.05

Statement of Cash Flows

Yarriambiack Shire Council

For the month ended 30 September 2020

	SEPTEMBER ACTUALS \$	BUDGET \$	ACTUAL YTD \$
Operating Activities			
Receipts from customers	\$ 15,547,393.76	\$ 23,814,000.00	\$ 17,931,413.27
Payments to suppliers and employees	-\$ 1,358,210.90	-\$ 19,307,000.00	-\$ 5,365,414.56
Cash receipts from other operating activities	\$ 99,334.02	\$ 1,618,000.00	\$ 133,295.26
Net Cash Flows from Operating Activities	\$ 14,288,516.88	\$ 6,125,000.00	\$ 12,699,293.97
Investing Activities			
Proceeds from sale of property, plant and equipment	\$ 23,775.00	\$ 287,000.00	\$ 23,775.00
Payment for property, plant and equipment	-\$ 147,252.41	-\$ 8,733,000.00	-\$ 722,542.20
Other cash items from investing activities	-\$ 13,896,622.93	\$ -	-\$ 13,427,614.29
Net Cash Flows from Investing Activities	-\$ 14,020,100.34	-\$ 8,446,000.00	-\$ 14,126,381.49
Financing Activities			
Other cash items from financing activities	\$ 586,071.26	-\$ 81,000.00	\$ 1,971,781.71
Net Cash Flows from Financing Activities	\$ 586,071.26	-\$ 81,000.00	\$ 1,971,781.71
Net Cash Flows	\$ 854,487.80	-\$ 2,402,000.00	\$ 544,694.19
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period	\$ 9,247,291.17	\$ 5,535,000.00	\$ 9,557,084.76
Cash and cash equivalents at end of period	\$ 10,101,778.97	\$ 3,133,000.00	\$ 10,101,778.97
Net change in cash for period	\$ 854,487.80	-\$ 2,402,000.00	\$ 544,694.21

Balance Sheet

Yarriambiack Shire Council

As at 30 September 2020

	SEPTEMBER ACTUALS	BUDGET	ACTUAL YTD
	\$	\$	\$
Assets			
Bank			
CBA - Meals on Wheels - Transaction Account	-	-	1,406.00
CBA - Transaction Account - Hopetoun Swimming Pool	-	-	51,627.26
CBA - Transaction Account - Murtoa Community Units Committee	-	-	16,256.97
CBA - Transaction Account - Woomelang Retirement Units	-	-	33,843.26
NAB - General Transaction Account	856,510.77	3,131,860.00	10,003,115.28
Petty Cash	-	1,140.00	1,140.00
Total Bank	856,510.77	3,133,000.00	10,107,388.77
Current Assets			
Investments	-	330,000.00	1,025,538.21
Financial Assets	-	765,000.00	231,757.26
Inventory	102,740.46	612,000.00	428,280.48
Trade & Other Receivables	13,848,435.87	1,734,000.00	16,055,416.27
Total Current Assets	13,951,176.33	3,441,000.00	17,740,992.22
Fixed Assets			
Land	-	-	2,855,618.82
Plant & Equipment	10,801.87	-	6,035,887.68
Infrastructure Assets	-	148,797,000.00	111,297,620.13
Buildings	-	-	22,343,510.12
Work in Progress - Assets	119,237.31	-	678,317.60
Total Fixed Assets	130,039.18	148,797,000.00	143,210,954.35
Non-current Assets			
Investments	-	391,000.00	788,924.54
Right of Use Assets	-	-	937,466.32
Total Non-current Assets	-	391,000.00	1,726,390.86
Total Assets	14,937,726.28	155,762,000.00	172,785,726.20
Liabilities			
Current Liabilities			
Provisions	4,615.96	2,478,000.00	3,687,814.47
Trade & Other Payables	1,042,485.16	1,134,000.00	3,910,178.89
Trusts Funds & Deposits	(18,302.53)	31,000.00	18,988.79
Loans & Borrowings	-	21,000.00	-
Lease Liability	-	-	334,805.43
Total Current Liabilities	1,028,798.59	3,664,000.00	7,951,787.58
Non-current Liabilities			
Lease Liability	-	-	595,190.29
Loans & Borrowings	(1,913.13)	37,000.00	73,764.46
Provisions	(339,122.23)	561,000.00	871,366.48
Total Non-current Liabilities	(341,035.36)	598,000.00	1,540,321.23
Total Liabilities	687,763.23	4,262,000.00	9,492,108.81
Net Assets	14,249,963.05	151,500,000.00	163,293,617.39
Equity			
Accumulated Surplus	14,249,963.05	74,226,000.00	85,878,701.87
Reserves	-	77,274,000.00	77,414,915.52
Total Equity	14,249,963.05	151,500,000.00	163,293,617.39

12.2 Revenue Report - October - Prepared by Chantelle Pitt

RECOMMENDATION:

That the Revenue Report as at October 2020 be received.

Resolution

Moved Cr C Heintze Seconded Cr S Roberts

That the recommendation be adopted

Carried

Rates Report - October 2020

Prepared by Chantelle Pitt

Rate Classification	2019/2020 Budget	2019/2020 Actuals	2020/2021 Budget	Actual YTD Receipts	Rebates	Outstanding Rates			
						Current	Arrears & Legals	Interest	Total
Commercial	\$ 357,756.79	\$ 78,731.72	\$ 350,669.74	\$ (132,706.44)	\$ (2,915.53)	\$ 230,777.63	\$ 49,165.74	\$ 14,982.35	\$ 294,925.72
Farmland	\$ 8,490,975.31	\$ 341,712.09	\$ 8,711,808.47	\$ (670,633.29)	\$ (2,217.69)	\$ 8,171,016.02	\$ 176,152.72	\$ 8,098.12	\$ 8,355,266.86
Residential	\$ 2,153,631.60	\$ 662,940.59	\$ 2,130,023.41	\$ (537,839.63)	\$ (124,645.24)	\$ 1,576,945.87	\$ 578,294.89	\$ 157,427.26	\$ 2,312,668.02
Total	\$ 11,002,363.70	\$ 1,083,384.40	\$ 11,192,501.62	\$ (1,341,179.36)	\$ (129,778.46)	\$ 9,978,739.52	\$ 803,613.35	\$ 180,507.73	\$ 10,962,860.60

Rate Classification	2019/2020 Budget	2019/2020 Actuals	2020/2021 Budget	Actual YTD Receipts	Rebates	Outstanding Rates			
						Current	Arrears & Legals	Interest	Total
Kerbside Garbage Charges	\$ 761,746.68	\$ 230,954.98	\$ 780,314.63	\$ (209,462.18)	\$ (37,471.26)	\$ 576,703.40	\$ 144,261.25	\$ 43,371.52	\$ 764,336.17
Kerbside Recycling Charges	\$ 415,337.56	\$ 129,795.26	\$ 424,687.49	\$ (119,347.28)	\$ (27,134.40)	\$ 306,157.86	\$ 85,028.79	\$ 16,814.42	\$ 408,001.07
Municipal Charge	\$ 375,324.92	\$ 232,840.09	\$ 383,438.95	\$ (93,402.70)	\$ (16,279.54)	\$ 292,290.20	\$ 165,318.52	\$ 48,988.08	\$ 506,596.80
Fire Services Fixed Charge	\$ 763,776.00	\$ 293,947.02	\$ 777,973.00	\$ (172,481.36)	\$ (42,150.00)	\$ 596,710.69	\$ 220,124.04	\$ 40,453.93	\$ 857,288.66
Fire Services Levy	\$ 489,135.18	\$ 28,594.82	\$ 506,251.09	\$ (55,401.56)	\$ -	\$ 460,231.25	\$ 17,620.49	\$ 1,592.61	\$ 479,444.35
Credits	\$ -	\$ -	\$ -	\$ 103,529.18	\$ -	\$ (54,403.22)	\$ -	\$ -	\$ (54,403.22)
Total	\$ 2,805,320.34	\$ 916,132.17	\$ 2,872,665.16	\$ (546,565.90)	\$ (123,035.20)	\$ 2,177,690.18	\$ 632,353.09	\$ 151,220.56	\$ 2,961,263.83

Grand Total	\$ 13,807,684.04	\$ 1,999,516.57	\$ 14,065,166.78	\$ (1,887,745.26)	\$ (252,813.66)	\$ 12,156,429.70	\$ 1,435,966.44	\$ 331,728.29	\$ 13,924,124.43
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Breakdown of Outstanding Rates by Ward

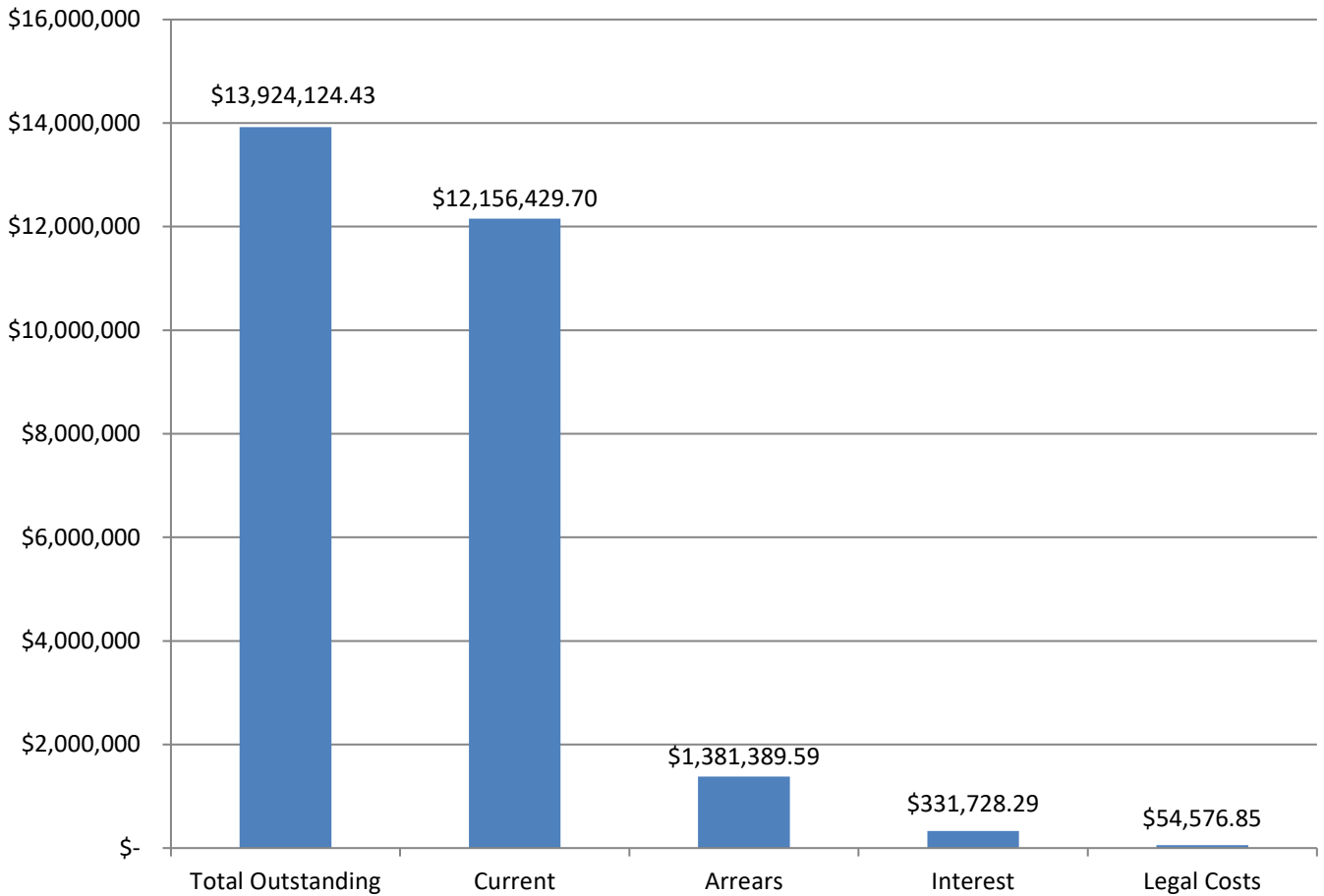
Dunmunkle Ward	2020/2021 Budget	Actual YTD Receipts	Rebates	Current	Arrears & Legals	Interest	Total
Commercial Rates	\$ 87,363.56	\$ (28,760.75)	\$ (1,781.21)	\$ 62,887.35	\$ 23,359.44	\$ 8,338.71	\$ 94,585.50
Farmland Rates	\$ 2,598,808.14	\$ (184,353.02)	\$ (525.41)	\$ 2,443,446.24	\$ 43,190.29	\$ 1,845.98	\$ 2,488,482.51
Residential Rates	\$ 645,855.21	\$ (183,800.52)	\$ (40,337.14)	\$ 460,504.13	\$ 188,597.79	\$ 41,573.70	\$ 690,675.62
Kerbside Garbage Charges	\$ 213,447.30	\$ (64,076.66)	\$ (12,528.70)	\$ 148,550.08	\$ 41,340.77	\$ 11,533.48	\$ 201,424.33
Kerbside Recycling Charges	\$ 127,807.81	\$ (38,927.45)	\$ (9,023.17)	\$ 87,840.46	\$ 27,836.15	\$ 6,182.79	\$ 121,859.40
Municipal Charge	\$ 111,992.65	\$ (28,484.87)	\$ (5,609.46)	\$ 82,687.37	\$ 39,467.56	\$ 10,199.41	\$ 132,354.34
Credits	\$ -	\$ 33,249.11	\$ -	\$ (18,267.05)	\$ -	\$ -	\$ (18,267.05)
Fire Services Fixed Charge	\$ 221,089.00	\$ (49,931.50)	\$ (14,100.00)	\$ 165,301.49	\$ 51,258.79	\$ 8,406.85	\$ 224,967.13
Fire Services Levy	\$ 148,271.70	\$ (14,475.57)	\$ -	\$ 136,486.30	\$ 5,350.37	\$ 566.43	\$ 142,403.10
Total	\$ 4,154,635.37	\$ (559,561.23)	\$ (83,905.09)	\$ 3,569,436.37	\$ 420,401.16	\$ 88,647.35	\$ 4,078,484.88

Hopetoun Ward	2020/2021 Budget	Actual YTD Receipts	Rebates	Current	Arrears & Legals	Interest	Total
Commercial Rates	\$ 92,574.76	\$ (56,393.01)	\$ (848.48)	\$ 35,824.28	\$ 8,674.45	\$ 5,168.50	\$ 49,667.23
Farmland Rates	\$ 2,748,437.22	\$ (288,712.39)	\$ (1,338.89)	\$ 2,496,503.96	\$ 73,407.58	\$ 5,050.98	\$ 2,574,962.52
Residential Rates	\$ 388,350.50	\$ (99,957.60)	\$ (29,664.08)	\$ 282,805.93	\$ 160,677.56	\$ 56,333.73	\$ 499,817.22
Kerbside Garbage Charges	\$ 174,328.09	\$ (47,142.05)	\$ (11,716.97)	\$ 126,248.55	\$ 53,390.62	\$ 22,251.54	\$ 201,890.71
Kerbside Recycling Charges	\$ 104,960.26	\$ (30,233.32)	\$ (8,778.61)	\$ 74,165.03	\$ 29,675.39	\$ 7,743.30	\$ 111,583.72
Municipal Charge	\$ 113,676.75	\$ (28,061.62)	\$ (5,175.31)	\$ 85,982.36	\$ 74,019.77	\$ 23,962.37	\$ 183,964.50
Credits	\$ -	\$ 26,747.25	\$ -	\$ (19,834.80)	\$ -	\$ -	\$ (19,834.80)
Fire Services Fixed Charge	\$ 241,190.00	\$ (54,047.16)	\$ (11,600.00)	\$ 185,769.65	\$ 98,275.67	\$ 20,318.25	\$ 304,363.57
Fire Services Levy	\$ 155,362.45	\$ (23,334.56)	\$ -	\$ 134,059.96	\$ 5,516.31	\$ 533.39	\$ 140,109.66
Total	\$ 4,018,880.03	\$ (601,134.46)	\$ (69,122.34)	\$ 3,401,524.92	\$ 503,637.35	\$ 141,362.06	\$ 4,046,524.33

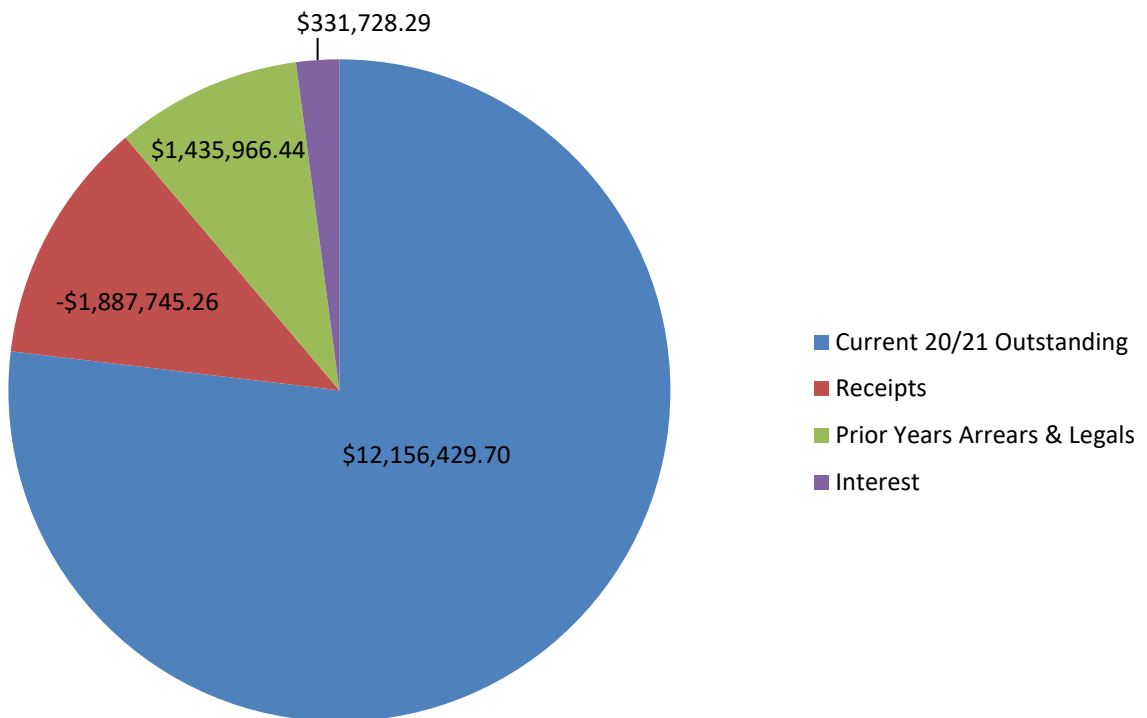
Warracknabeal Ward	2020/2021 Budget	Actual YTD Receipts	Rebates	Current	Arrears & Legals	Interest	Total
Commercial Rates	\$ 170,731.42	\$ (47,552.68)	\$ (285.84)	\$ 132,066.00	\$ 17,131.85	\$ 1,475.14	\$ 150,672.99
Farmland Rates	\$ 3,364,563.11	\$ (197,567.88)	\$ (353.39)	\$ 3,231,065.82	\$ 59,554.85	\$ 1,201.16	\$ 3,291,821.83
Residential Rates	\$ 1,095,817.70	\$ (254,081.51)	\$ (54,644.02)	\$ 833,635.81	\$ 229,019.54	\$ 59,519.83	\$ 1,122,175.18
Kerbside Garbage Charges	\$ 392,539.24	\$ (98,243.47)	\$ (13,225.59)	\$ 301,904.77	\$ 49,529.86	\$ 9,586.50	\$ 361,021.13
Kerbside Recycling Charges	\$ 191,919.42	\$ (50,186.51)	\$ (9,332.62)	\$ 144,152.37	\$ 27,517.25	\$ 2,888.33	\$ 174,557.95
Municipal Charge	\$ 157,769.55	\$ (36,856.21)	\$ (5,494.77)	\$ 123,620.47	\$ 51,831.19	\$ 14,826.30	\$ 190,277.96
Credits	\$ -	\$ 43,532.82	\$ -	\$ (16,301.37)	\$ -	\$ -	\$ (16,301.37)
Fire Services Fixed Charge	\$ 315,694.00	\$ (68,502.70)	\$ (16,450.00)	\$ 245,639.55	\$ 70,589.58	\$ 11,728.83	\$ 327,957.96
Fire Services Levy	\$ 202,616.94	\$ (17,591.43)	\$ -	\$ 189,684.99	\$ 6,753.81	\$ 492.79	\$ 196,931.59
Total	\$ 5,891,651.38	\$ (727,049.57)	\$ (99,786.23)	\$ 5,185,468.41	\$ 511,927.93	\$ 101,718.88	\$ 5,799,115.22

Grand Total	\$ 14,065,166.78	\$ (1,887,745.26)	\$ (252,813.66)	\$ 12,156,429.70	\$ 1,435,966.44	\$ 331,728.29	\$ 13,924,124.43
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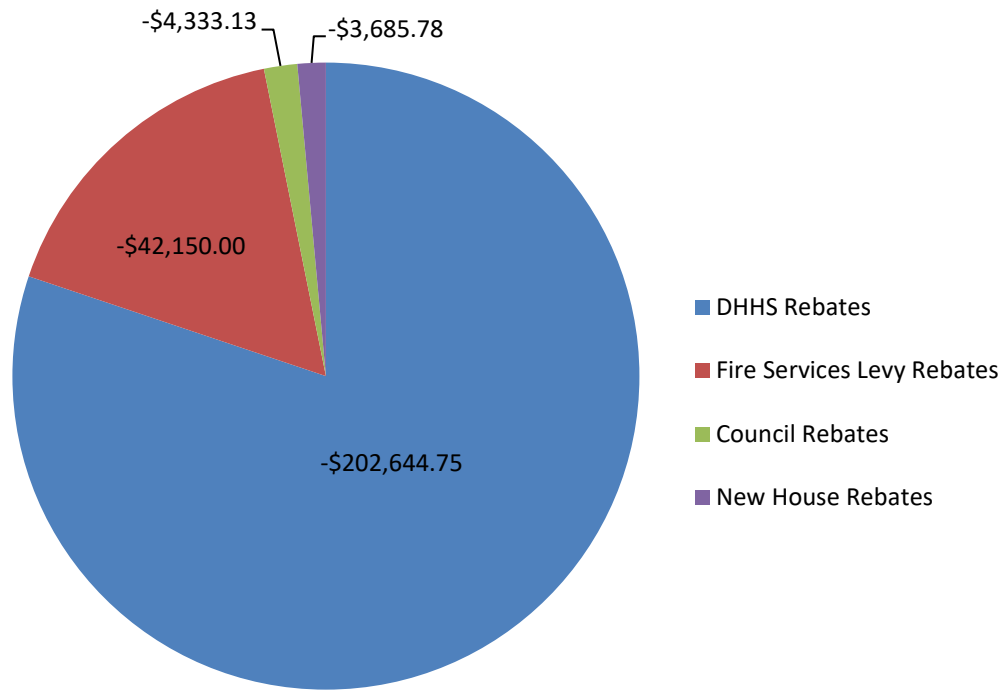
Breakdown of Rates Outstanding



Breakdown of Rates Outstanding

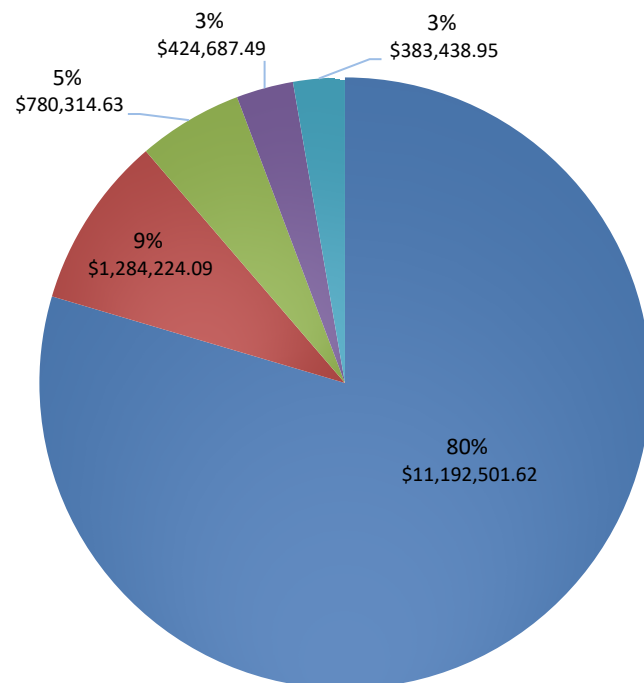


2020/21 Rebates

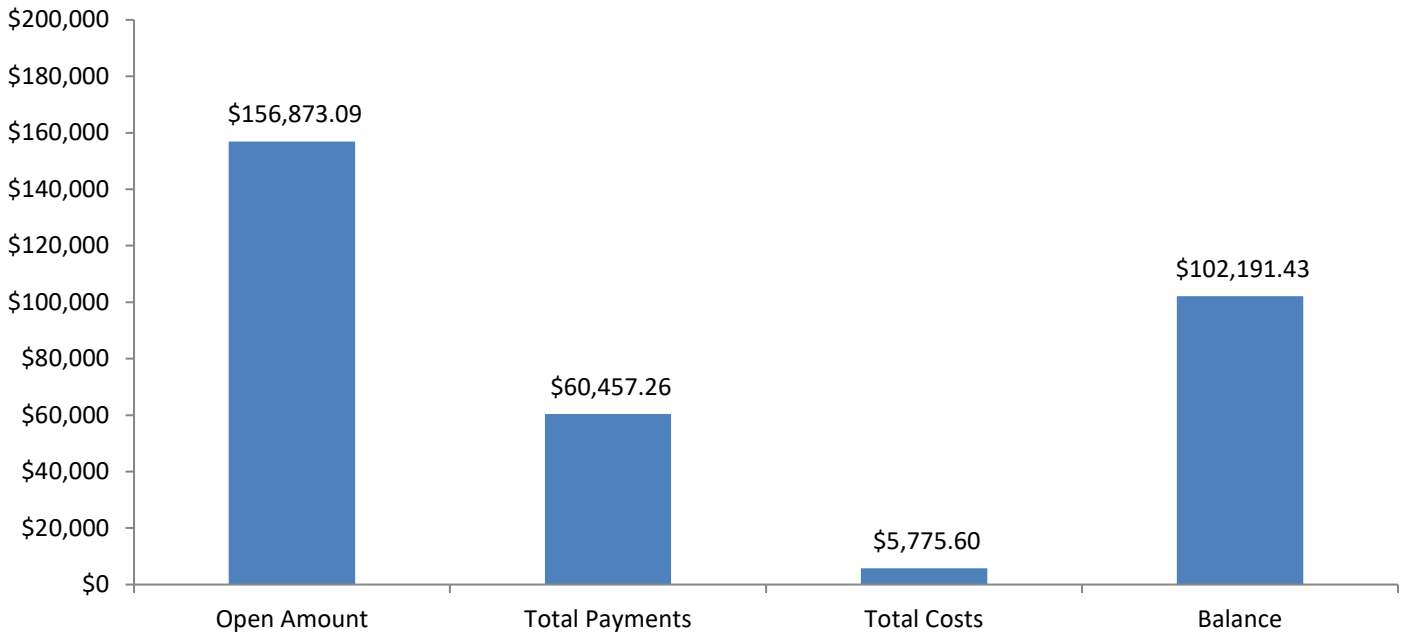


Rates & Charges Calculation 2020/21

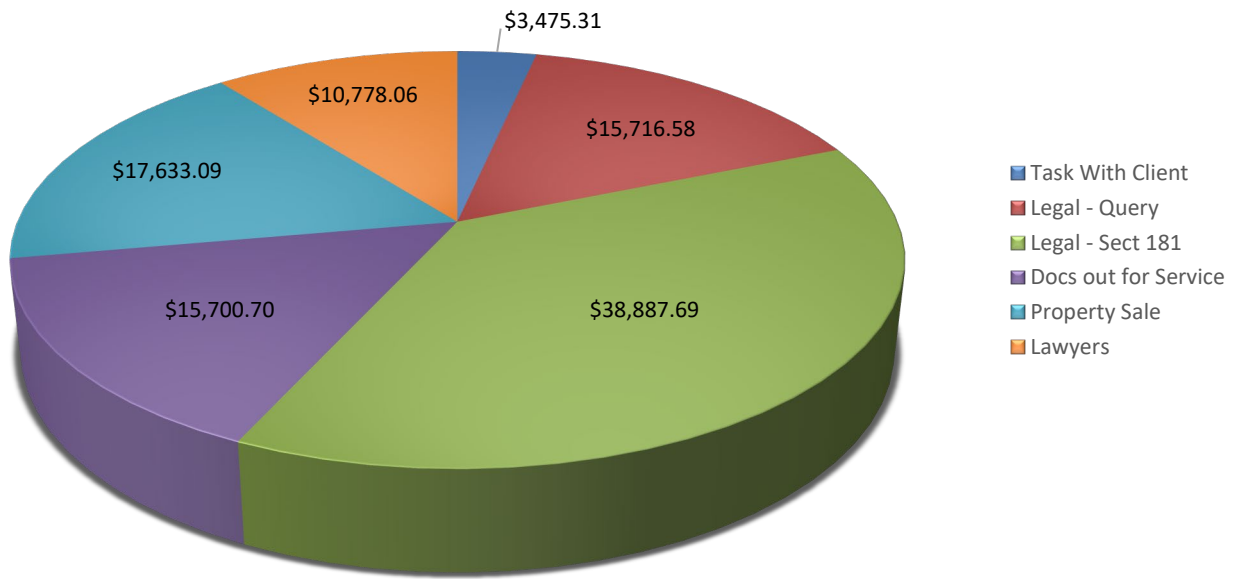
● General Rates ● FSPL ● Garbage ● Recycling ● Municipal Charge



CollectAU Debt Collection Report Summary



CollectAU Debt Collection Account Status



Status	Account No.	Principal	Payments	Costs	Balance
Task with Client	32280	\$3,475.31	\$0.00	\$0.00	\$3,475.31
Legal - Query	32281	\$15,716.58	\$0.00	\$0.00	\$15,716.58
Legal - Sect 181	32282	\$14,432.08	\$0.00	\$0.00	\$14,432.08
Lawyers	32283	\$4,621.87	\$0.00	\$0.00	\$4,621.87
Lawyers	32284	\$6,127.19	\$0.00	\$29.00	\$6,156.19
Legal - Sect 181	32285	\$22,390.61	\$0.00	\$2,065.00	\$24,455.61
Paid - Closed	32289	\$58,276.46	\$60,457.26	\$2,180.80	\$0.00
Docs out for Service	32393	\$14,199.90	\$0.00	\$1,500.80	\$15,700.70
Property Sale	32736	\$17,633.09	\$0.00	\$0.00	\$17,633.09
Grand Total		\$156,873.09	\$ 60,457.26	\$ 5,775.60	\$102,191.43

12.3 Capital Works Program 2019/2020 (October) - Prepared by Joel Turner

RECOMMENDATION:

That the Capital Works Report as at October 2020 be received.

Resolution

Moved Cr J Wise Seconded Cr K Zanker

That the recommendation be adopted

Carried

CWP 2020/21 October Report - Prepared by Joel Turner

Work Type	Job No.	Road Name	Length	Start to End	Reference Point	Construction date & Comments	Cost
Southern Gravel Resheets	1	Rattray Rd	900	00-900	00 at Stawell W'beal Rd	Dec	\$27,000.00
	2	Ailsa Wheat Rd	110	9750-9860	00 at Dimboola Minyip Rd	Feb/Mar	\$3,300.00
	3	Mellis Rd	5720	1000-6720	00 at Stawell W'beal Rd	Feb/Mar	\$171,600.00
	4	Mellis Rd	5060	11670-16730	00 at Stawell W'beal Rd	Feb/Mar	\$151,800.00
	5	Daveys rd	2600	3800-6400	00 at Donald Murtoa Road	Nov/Dec	\$78,000.00
	6	Longerenong Warracknabeal Rd	1700	13610-17000	00 at Wimmera Highway (between Horsham Minyip Rd - Daveys Rd)	Nov/Dec	\$51,000.00
	7	Wards Road	1770	00-1770	00 at Blue Ribbon Road - Fitzgerald Road	Jan/Feb	\$53,100.00
	8	Carron Rd	2630	8850-11480	00 Rupanyup Road	Jan/Feb	\$78,900.00
	9	Drillers Rd	970	00-970	00 at Yarriambiack Creek - Longerenong W'beal Road	Apr/May	\$29,100.00
	10	Nitschke Rd	1000	2630-3630	00 at Mellis Road	Mar/Apr	\$30,000.00
	11	Moloneys Rd	1040	17780-18820	00 at Borung Highway	May/June	\$31,200.00
	12	Wynne Rd	1200	1400-2620	00 at Schaches Road - Banyena Pimpinio Road	Mar/Apr	\$36,000.00

	15	Albrechts Rd	1280	00-1280	00 at Dimboola Minyip Rd	Jan/Feb	\$38,400.00
	14	Kewell School Rd	1880	5820-7700	00 at Donald Murtoa Road	Nov/Dec	\$56,400.00
			27860				\$835,800.00
Northern Gravel Resheets	1	Erhardts Rd	530	0-530	00 at Birchip Rainbow Rd	Apr/May	\$15,900.00
	2	Guleys Road	3490	00-3490	00 at Golf Hill Rd	Nov/Dec	\$104,700.00
	3	Kinkora Rd	1290	6030-7320	00 at Windy Ridge Rd	Aug/Sep (complete)	\$38,700.00
	4	Lascelles North Rd	1250	13280-14530	00 at Sea Lake Lascelles Rd	Jan/Feb	\$37,500.00
	5	Lascelles St (Rosebery)	180	300-480	00 at Oehm Street	July (complete)	\$5,400.00
	6	Maidavale Rd	480	0-480	00 at Henty Hwy	Aug/Sep (complete)	\$14,400.00
	7	Martins Road	1034	8936-9970	00 at Bangerang Rd	Feb/Mar	\$31,020.00
	8	McFarlanes Rd	1490	3700-5190	00 at Henty Hwy	Apr/May	\$44,700.00
	9	Roberts Rd 2	2000	1500-3500	00 at Sunraysia Hwy	Jan/Feb	\$60,000.00
	10	Rosebery East Rd	1455	11345-12800	00 at Henty Hwy	Aug/Sep	\$43,650.00
	11	Two Mile Rd	1020	4800-5820	00 at Henty Hwy	Jan/Feb	\$30,600.00
	12	Wardles Road East	1350	0-1350	00 at Sheep Hills Bangerang	Feb/Mar	\$40,500.00
	13	Frankel Rd	1340	0-1340	00 at Old walpeup Rd	Mar/Apr	\$40,200.00
	14	Golf Hill Rd	390	7180-7570	00 at Henty Hwy	July (complete)	\$11,700.00
	15	Golf Hill Rd	1730	9320-11050	00 at Henty Hwy	July (complete)	\$51,900.00
	16	Lascelles East Rd	1000	9600-10600	00 at Sea Lake Lascelles Rd	Jan/Feb	\$30,000.00
	17	Hewitts Rd	1850	00-1850	00 at W'beal Birchip Road	Nov/Dec	\$55,500.00
	18	King Rd	2780	1240-4020	00 Geodetic Road	Oct/Nov	\$83,400.00

	19	Hancock Rd	200	00-200	00 at Geodetic Road	Oct/Nov	\$6,000.00
	20	Walders Road	1950	00-1950	00 at Watchem Warracknabeal Road -	Feb/Mar	\$58,500.00
	21	Smiths Rd	2000	0-2000	00 at Elliot Rd	Mar/Apr	\$60,000.00
	22	McPhersons Rd	2030	10340-12370	00 at Henty Hwy	Feb/Mar	\$60,900.00
			30839				\$925,170.00
			58699			TOTAL	\$1,760,970.00
Hotmix	1	Golf Links Rd	50	Entrance from Henty hwy, hot mix upto railway line	Road ripped to pieces hot mix overlay will correct damage permanently	Jan/Feb	\$14,700.00
	2	Hopetoun West, Yaapeet Intersection	50		Road intesection awkward to rehabilitate using council plant. Conditions requires rehabilitation hot mix will rectify. Contains many underground services.	Jan/Feb	\$14,700.00
	3	Hopetoun Yaapeet- Kenmare Intersction	50		Road intesection awkward to rehabilitate using council plant. Conditions requires rehabilitation hot mix will rectify.	Jan/Feb	\$14,700.00

	5	Warracknabeal Sheephills/Sheephills Bangerang Intersection	80		Road intesection awkward to rehabilitate using council plant. Condition requires rehabilitation, hot mix will rectify.	Jan/Feb	\$16,800.00
	6	R Learmonth Rd	360	2 Wimpak drives 30X6.4 each.	Road ripped to pieces hot mix overlay will correct damage permanently	Jan/Feb	\$15,120.00
	7	Glenorchy Rd- Warranooke Rd Intersection	50			Jan/Feb	\$16,800.00
	8	Simson Street	40	either side, centre of each driveway	Road awkward to rehabilitate using council plant. Condition requires rehabilitation, hot mix will rectify.	Jan/Feb	\$6,720.00
			680	0	0		\$99,540.00
Shoulder Resheet	1	Minyip Dimboola Rd	1440	12770-14210	00 at Stawell W'beal Road	Aug/Sep (complete)	\$57,600.00
	2	Minyip Banyena Road	2215	00-2215	00 at Stawell W'beal Road	Nov/Dec	\$88,600.00
	3	Boolite Sheep Hills Road	1463	11267-12730	00 at Sheep Hills Minyip	Aug/Sep (complete)	\$58,520.00
	5	Blue Ribbon Road	2800	5450-8250	00 at Borung Highway	Aug/Sep (complete)	\$112,000.00
	6	Banyena Pimpinio Road	800	27400-28200	East of Railway Line, 00 at Banyena Silo Rd	Sep/Oct	\$32,000.00
	7	Sea Lake Lascelles Road	3040	10124-11264 15100-18300	East of Gama-Sea-Lake Rd	Nov/Dec	\$121,600.00
	8	Centre Hill Road	1500	4840-6440	North from current resheet 00 at Hopetoun Sea Lake	Nov/Dec	\$60,000.00

	9	Ailsa Road	2010	9130-11140	00 at Borung Highway	July (complete)	\$80,400.00
	10	Aubrey Road	1690	1530-3220	00 at Jeparit Warracknabeal Road	Aug (complete)	\$67,600.00
	11	Aubrey Road	2515	11650-14165	00 at Jeparit Warracknabeal Road	Aug/Sep (complete)	\$100,600.00
	12	Blue Ribbon Road	1620	0-1620	00 at Borung Highway	July (complete)	\$64,800.00
	13	Blue Ribbon Road	2410	5450-7860	00 at Borung Highway	Aug/Sep (complete)	\$96,400.00
	14	Gama Sea Lake Road	1425	3690-5115	00 at Sunraysia Highway	Nov/Dec	\$57,000.00
	15	Minyip Banyena Road	1080	2215-3295	00 at Stawell W'beal Road	July (complete)	\$43,200.00
	16	Minyip Rich Avon Road	994	14286-15280	00 at Stawell W'beal Road	July (complete)	\$39,760.00
			27002				\$1,080,080.00
Rural Rehab	Sep/Oct	Minyip Banyena Rd	2000	3295+580-new segment (last rehab towards Minyip)	00 at Stawell W'beal Road	Widening seal, road meets AADT requirements for a 6.6m seal and road condition requires rehabilitation.	\$396,000.00
	Nov/Dec	Rosebery Rainbow Rd	740	7650-8390	Link Road East of intersection is poor, 00 at Henty Hwy	Widening seal, road seal width currently at a dangerous width of 5.5m and needs to be widened. Also road condition requires rehabilitation.	\$88,800.00

	Mar/Apr	Gama Sea Lake Rd	1680	8520-10200	00 Sunraysia Highway at	Removed 300m, adding to next years section of Gama Sea Lake rd	\$201,600.00
	Nov/Dec	Banyena Pimpinio Rd	869	24380-25249	00 at Banyena Silo Road	Widening seal, road meets AADT requirements for a 6.6m seal and road condition requires rehabilitation.	\$172,062.00
	Jan/Feb	Sea Lake Lascelles Rd	2000	11264-13264	00 at Sunraysia Hwy	Widening seal, road meets AADT requirements for a 6.6m seal and road condition requires rehabilitation.	\$396,000.00
	Jan/Feb	Glenorchy Rd	1810	3520-5330	00 Wimmera Hwy at	Widening seal, road meets AADT requirements for a 6.6m seal and road condition requires rehabilitation.	\$358,380.00
	Sep/Oct	Hopetoun Yaapeet Rd	2000	16385-18385	Pytsner eys rd is mid point of section. Near webbys farm, after the fire shed (16385)	Widening seal, road meets AADT requirements for a 6.6m seal and road condition requires rehabilitation.	\$396,000.00
			208701 1.4				2008842
Urban Rehab	1	Morris Street	200	Mills St - Church St		Aug/Sep (75%)	\$55,440.00

	2	Mill Street	700	Change (end of seal) - Stawell W'beal Rd		Sep/Oct (50%)	\$194,040.00
	3	Cemetery Rd	100		Car park in front of cemetery North side (in between two cemetery entrance)	Sep/Oct	\$22,500.00
	4	R Learmonth Rd	270			Aug/Sep	\$80,190.00
			1270				\$352,170.00
Footpath	1	Dogshun st from Lascelles st to school and up to school, crossing landing on school side	200		Footpth leading to school and hospital made from old asphalt with large cracks needs replacing. Footpath hierarchy needs checking to ensure path is a high category.	Aug/Sep (complete)	\$42,600.00
	2	Munro St, Murtoa Hamilton street to school	350		Footpath leading to both schools, made of of asphalt large cracks and dangerous needs replacing. Footpath hierarchy needs checking to ensure path is a high category.	Oct/Nov (75%)	\$74,550.00
			550				\$117,150.00

Bridge	1	Minyip Banyena Rd Box Culverts	3.6m x 9m	5.5km from Stawell W'beal Road	00 at Stawell W'beal Road	Widening bridge to meet Australian Standards as it has deteriorated and requires urgent repair. Speed has been reduced.	\$50,000.00
			0				\$50,000.00
Reseal	1	Nandaly Tempy Rd	1610	0-1610	00 at Sunraysia Hwy	Nov/Dec	\$43,470.00
	2	Glenorchy Rd	579	5330-5909	00 at Wimmera Hwy	Nov/Dec	\$32,134.50
	3	Banyena Pimpinio Rd	1358	26834-28192	00 at Banyena Silo Road	Nov/Dec	\$101,850.00
	4	Dyer St	234	443-677	McIntosh Ave-Sweetman St	Nov/Dec	\$15,795.00
	5	Dyer St	304	1250-1554	Change - Wimmera Hwy	Nov/Dec	\$15,504.00
	6	Boolite Sheephills Rd	2380	3310-5690	00 at Sheep Hills Minyip	Nov/Dec	\$66,045.00
	7	Duncan St	344	424-768	Breen Street-Comyn Street	Nov/Dec	\$21,328.00
	8	Friend St	200	00-200	Lake Street - Lloyd Street	Nov/Dec	\$12,750.00
	9	Webb St	193	35-228	Munro Street - Change	Nov/Dec	\$14,909.25
	10	Taylor St	107	406-513	Walter Street - North end	Nov/Dec	\$8,025.00
	11	Thomas St	524	00-524	Gardiner St - Franklin St	Nov/Dec	\$21,615.00
	12	Devereux St	242	357-599	Lyle to Woolcock	Nov/Dec	\$39,204.00
	13	Milbourne St	132	129-261	Jamouneau St - Scott St	Nov/Dec	\$5,445.00
	14	Gardiner St	231	00- 231	Anderson St-Scott St	Nov/Dec	\$19,057.50
	15	Minyip Rich Avon Rd	285	15610-15895	00 at Stawell Warracknabeal	Nov/Dec	\$7,908.75
	16	Turriff West Rd	520	00-520	00 at Sunraysia Highway	Nov/Dec	\$21,450.00
	17	Horsham Lubeck Rd	1410	12330-13740	00 at Stawell W'beal Rd	Nov/Dec	\$69,795.00
	18	Rupanyup Road	1800	Hepworth Road and Kent Road	00 at Donald Murtoa Rd	Nov/Dec	\$83,700.00
	20	Soldiers Ave	160	495-655	Change - Comyn Street	Nov/Dec	\$12,000.00

	21	Walter Str	81	200-281	Cromie St - Stewart St	Nov/Dec	\$3,341.25
	22	Gibson Str	938	00-938	Start to End	Nov/Dec	\$61,556.25
	23	Wood St	141	243-384	Dyer St - Cromie St	Nov/Dec	\$5,816.25
	24	Simpson Ave	212	0-212	Dyer St - Ron Lingham Drive	Nov/Dec	\$12,402.00
	25	Molyneaux St	288	00-288	Gardiner St - Arnold St	Nov/Dec	\$11,880.00
	26	McLean St	178	00-178	Start (Creek Side) - Hudgson St	Nov/Dec	\$9,211.50
	27	South St	125	00-125		Nov/Dec	\$6,375.00
	28	Boree St	187	0-187	Wychunga st - Quandong St	Nov/Dec	\$7,713.75
	29	Toole St	161	382-543	Austin St - Murdoch St	Nov/Dec	\$12,316.50
			14924				\$742,598.50
Kerbing	1	Petering Street	215	00-215	Mill St to Church St	Jan/Feb	\$32,250.00
	2	Jamouneau Street	240	Woolcock St to Phillips St	Right side from Woolcock St towards Phillips St	Jan/Feb	\$66,000.00
	3	Devereux Street	204			Mar/Apr	\$100,000.00
	4	Bowman Street	25			Mar/Apr	\$12,000.00
			684				\$210,250.00
Stabilisation	1	Carroll Street	202	370-572		Oct/Nov	\$22,725.00
	2	Ashens Jackson rd	300			Oct/Nov	\$74,250.00
			502				\$96,975.00

12.4 Permits issued by Council - September 2020

RECOMMENDATION:

That Council note the permits issued by Council between 1 September 2020 and 31 September 2020.

Resolution

Moved Cr S Roberts Seconded Cr C Heintze

That the recommendation be adopted

Carried

Reference No	Applicant	Description	Date of Issue
Building Permits			
BP92-20	D Polan	Warracknabeal	9/9/2020
BP93-20	M & D Hellmuth	Rupanyup	9/9/2020
BP96-20	L Matthews	Rupanyup	9/9/2020
BP104-20	Warracknabeal Swimming Pool	Warracknabeal	30/9/2020
BP105-20	Werrigar Roadhouse	Warracknabeal	24/9/2020
BP106-20	N Williams	Beulah	30/9/2020
BP108-20	B Erhardt	Beulah	30/9/2020
Planning Permits			
TP22-20	N McDonald	Warracknabeal	9/9/2020
TP31-20	E Anderson	Hopetoun	9/9/2020
TP32-20	L Credlin	Lah	9/9/2020
TP35-20	V Loyden	Warracknabeal	11/9/2020
TP39-20	G Nye	Speed	11/9/2020
TP37-20	R McKenzie	Warracknabeal	14/9/2020
TP33-20	S Tickner	Warracknabeal	23/9/2020
Local Laws Permits			
Road Reserve Works Permits			
Asset Protection Permits			
Firewood collection Permits			
	J Hall		9/9/2020
	J Patman		14/9/2020
	D King		28/9/2020

12.5 Annual Report and Performance Statement for the year ended 30 June 2020 – prepared by Anita McFarlane

SUMMARY

In accordance with the Local Government Act 1989 (section 132) Council is required to approve a set of financial statements in principle and submit the resolution with the Financial Statements to the Auditor-General.

The Audit and Risk Committee considered the Annual Financial Accounts at its meeting held on 19 October 2020 and moved a recommendation that Council approve the Annual Financial Statements and Performance Statement in principle.

RECOMMENDATION

That Council:

1. Approves "in principle" the draft Annual Financial Report (attachment 1) for the year ended 30 June 2020, and the draft Performance Statement (attachment 2); and
2. Nominates Councillor Kylie Zanker and Councillor Jean Wise to be authorised to sign the Financial Statement and Performance Statement in their final form after any changes recommended, or agreed to, by auditor have been made.

Resolution

Moved Cr T Hamilton Seconded Cr C Heintze

That the recommendation be adopted

Carried

ATTACHMENTS

Draft 2019-20 Financial Statement

Draft 2019-20 Performance Statement

DISCUSSION

Financial Report

- Key financial data for the 2019/20 financial year includes:

Financial Overview	2020 \$'000	2019 \$'000
Total income	27,050	26,710
Total expenses	24,379	20,691
Surplus	2,671	6,019
Comprehensive result	2,877	543
Cash balance	9,558	8,390
Total equity	150,564	147,687

- The 2020 total income of \$27.050 million is more than the prior 2019 year mainly due to the increase in the number of capital and operating grants.
- Total expenses of \$24.379 million are \$3.688 million more than the prior 2019 year mainly due to an increase in materials and services of \$2.498 million.
- The comprehensive result is \$2.877 million for the 2019/20 year.
- Council's cash balance as at 30 June 2020 was \$10.864 million comprising \$9.558 million 'cash and cash equivalents' plus \$1.306 million cash from term deposits that are disclosed as 'other financial assets'. The total cash balance of \$10.864 million is \$1.502 million higher than the prior year of \$9.362 million mainly due to unspent monies held to partly fund 2019/20 financial year projects and services.
- Total equity has increased to \$150.564 million from \$147.687 million.
- Capital spending was over budget during 2019/20 by \$629,000 due to extra project funding received during the 2019/20 year which was not budgeted.

Performance Statement

- The draft Performance Statement 2019/20 is in the sixth year of reporting against the auditable measures of the Local Government Performance Reporting Framework (LGPRF).
- Reporting has been prepared in accordance with relevant Local Government Better Practice Guides - Performance Reporting Framework Indicator Workbook.
- Comments have been provided for all performance measures, and where possible comment on trend over time and any material variations (+/- 10%) for current year versus prior year results. Variations of +/- have occurred in a significant number of performance measures.
- Financial Performance Measures are identified by the following LGPRF broad classifications:
 - Liquidity – Council is able to meet its liabilities when they fall due.
 - Obligations – including the ability to fund asset renewal while maintaining loan borrowing within prudent limits.
 - Stability – a measure of rate concentration and rate effort. The stability measure assesses the total of rate revenue relative to total revenue and relative to property values.
 - Underlying surplus – Council's ability to generate a surplus from day to day activities.

RELEVANT LAW

Local Government Act 1989 (section 132)

COUNCIL PLANS AND POLICIES

Yarriambiack Shire Council Plan 2017 – 2021

RELATED COUNCIL DECISIONS

Nil

OPTIONS

Council must comply with its obligations under the Local Government Act 1989 by passing the resolutions required by Section 131 and Section 132. Council has the option of nominating which Councillors certify the Financial Statements and the Performance Statements or appoint all Councillors to certify with any two Councillors to sign. Once all

certifications are received, the Annual Report must be forwarded to the Minister by 30 November 2020.

SUSTAINABILITY IMPLICATIONS

- *Economic* issues - have been taken into account during the annual report process
- *Social* issues - have been taken into account during the annual report process
- *Environmental issues* - have been taken into account during the annual report process.
- *Climate change* - There are no climate change considerations arising from this report.
- *Financial* - This is a statutory procedural matter, the associated costs for which are contained within the operating budget.

COMMUNITY ENGAGEMENT

The development of the draft Annual Financial Report and Performance Statement has been undertaken in consultation with Council's external auditors on behalf of the Victorian Auditor General, and the Audit and Risk Committee

RISK

Assess the risk for the decision.

Utilising the Risk Management Framework 2019, the following assessment has been made:

Risk Rating	Consequence	Risk Description	Action
Rare	Major	Legal/Regulatory Risk Non-compliance with legal requirements	The recommendations in this report comply with statutory requirements of the Local Government Act 1989 and the Local Government (Planning and Reporting)

(Enter the Applicable Corporate Risks - [I:\Common to All\Audit and Risk Committee\YSC-Council Corporate Risk Register 2019.xlsx](#))

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.



FINANCIAL STATEMENTS

Total Professional Fees

Repairs

Office Maintenance

Repairs - Other

Total Repairs

Professional Fees

Repairs

Office Maintenance

Repairs - Other

Total Professional Fees

Repairs

Office Maintenance

Repairs - Other

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

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FINANCIAL REPORT

CERTIFICATION OF THE FINANCIAL STATEMENTS

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.

ANITA J MCFARLANE B.COMM (ACC)

Principal Accounting Officer

Location: Warracknabeal

Date:

In our opinion the accompanying financial statements present fairly the financial transactions of Yarriambiack Shire Council for the year ended 30 June 2020 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.

JEAN M WISE

Councillor

Location: Warracknabeal

Date:

KYLIE L ZANKER

Councillor

Location: Warracknabeal

Date:

JESSIE HOLMES

Chief Executive Officer

Location: Warracknabeal

Date:

insert VAGO Report

insert VAGO Report

COMPREHENSIVE INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2019/20 \$'000	2018/19 \$'000
Income			
Rates and charges	3.1	12,607	12,257
Statutory fees and fines	3.2	214	160
User fees	3.3	925	973
Grants - operating	3.4	10,014	9,138
Grants - capital	3.4	3,601	4,437
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	3.5	(952)	(880)
Share of net profits (or loss) of associates	6.3	(39)	(10)
Other income	3.6	680	635
Total Income		27,050	26,710
Expenses			
Employee costs	4.1	(9,333)	(8,680)
Materials and services	4.2	(7,446)	(4,948)
Depreciation	4.3	(5,181)	(4,896)
Amortisation - right of use assets	4.4	(277)	-
Bad and doubtful debts	4.5	(9)	(14)
Contributions and donations	4.6	(775)	(748)
Finance costs - leases	4.7	(19)	-
Other expenses	4.8	(1,339)	(1,405)
Total Expenses		(24,379)	(20,691)
Surplus/(deficit) for the year		2,671	6,019
Other Comprehensive Income			
<i>Items that will not be reclassified to surplus or deficit in future periods</i>			
Net asset revaluation increment/(decrement)	6.2	206	(5,476)
Total Comprehensive Result		2,877	543

The above comprehensive income statement should be read in conjunction with the accompanying notes.

BALANCE SHEET

AS AT 30 JUNE 2020

	NOTE	2019/20 \$'000	2018/19 \$'000
Assets			
<i>Current Assets</i>			
Cash and cash equivalents	5.1	9,558	8,390
Trade and other receivables	5.1	2,646	3,444
Other financial assets	5.1	1,011	719
Inventories	5.2	326	513
Non current assets classified as held for sale	6.1	15	30
Other assets	5.2	232	319
Total Current Assets		13,788	13,415
<i>Non-current Assets</i>			
Other financial assets	5.1	295	253
Investments in associates	6.3	493	524
Property, infrastructure, plant and equipment	6.2	142,521	139,162
Right-of-use assets	5.8	937	-
Total Non-current Assets		144,246	139,939
Total Assets		158,034	153,354
Liabilities			
<i>Current Liabilities</i>			
Trade and other payables	5.3	2,141	1,437
Trust funds and deposits	5.3	36	38
Provisions	5.5	3,646	3,551
Interest-bearing liabilities	5.4	21	21
Lease liabilities	5.8	335	-
Total Current Liabilities		6,179	5,047
<i>Non-current liabilities</i>			
Provisions	5.5	638	541
Interest-bearing liabilities	5.4	58	79
Lease liabilities	5.8	595	-
Total Non-current liabilities		1,291	620
Total liabilities		7,470	5,667
Net Assets		150,564	147,687
Equity			
Accumulated surplus		74,584	71,913
Reserves	9.1	75,980	75,774
Total Equity		150,564	147,687

The above balance sheet should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	Total 2019/20 \$'000	Accumulated Surplus 2019/20 \$'000	Revaluation Reserve 2019/20 \$'000	Other Reserves 2019/20 \$'000
2019/20					
Balance at beginning of the financial year		147,687	71,913	75,759	15
Impact of change in accounting policy - AASB 15 Revenue from Contracts with Customers	10	-	-	-	-
Impact of change in accounting policy - AASB 1058 Income of Not-for-Profit Entities	10	-	-	-	-
Impact of change in accounting policy - AASB 16 Leases	5.8	-	-	-	-
Adjusted Opening balance		147,687	71,913	75,759	15
Surplus/(deficit) for the year		2,671	2,671	-	-
Net asset revaluation increment/(decrement)	6.2	206	-	206	-
Balance at end of the financial year		150,564	74,584	75,965	15

	NOTE	Total 2018/19 \$'000	Accumulated Surplus 2018/19 \$'000	Revaluation Reserve 2018/19 \$'000	Other Reserves 2018/19 \$'000
2018/19					
Balance at beginning of the financial year		147,144	65,894	81,235	15
Surplus/(deficit) for the year		6,019	6,019	-	-
Net asset revaluation increment/(decrement)	6.2	(5,476)	-	(5,476)	-
Share of other comprehensive income of associates		-	-	-	-
Balance at end of the financial year		147,687	71,913	75,759	15

The above statement of changes in equity should be read with the accompanying notes.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2019/20 Inflows/ (Outflows) \$'000	2018/19 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		12,607	10,640
Statutory fees and fines		214	160
User fees		925	973
Grants - operating		10,014	9,138
Grant - capital		3,601	4,437
Interest received		101	186
Trust funds and deposits taken		1,498	1,255
Other receipts		579	449
Net GST refund/payment		1,691	302
Employee costs		(9,333)	(8,680)
Materials and services		(7,446)	(6,385)
Short term, low value and variable lease payments		(285)	-
Trust funds and deposits repaid		(1,500)	(1,241)
Other payments		(1,886)	(2,153)
Net cash provided by/(used in) operating activities		10,780	9,081
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.2	(9,362)	(8,578)
Proceeds from sale of property, infrastructure, plant and equipment		75	363
Net cash provided by/(used in) investing activities		(9,287)	(8,215)
Cash flows from financing activities			
Repayment of borrowings		(21)	(21)
Interest paid - lease liability		(19)	-
Repayment of lease liabilities		(285)	-
Net cash provided by/(used in) financing activities		(325)	(21)
Net increase/(decrease) in cash and cash equivalents		1,168	845
Cash and cash equivalents at the beginning of the financial year		8,390	7,545
Cash and cash equivalents at the end of the financial year		9,558	8,390
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

The above statement of cash flows should be read with the accompanying notes.

STATEMENT OF CAPITAL WORKS

FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2019/20 \$'000	2018/19 \$'000
Property			
Buildings		596	420
Heritage buildings		92	73
Total Buildings		688	493
Total Property		688	493
Plant and Equipment			
Plant, machinery and equipment		1,115	1,299
Fixtures, fittings and furniture		2	33
Computers and telecommunications		195	131
Total Plant and Equipment		1,312	1,463
Infrastructure			
Roads		5,993	5,466
Footpaths, kerb and channel		307	298
Drainage		-	31
Recreational, leisure and community facilities		795	13
Waste management		267	72
Parks, open space and streetscapes		-	11
Aerodromes		-	731
Total Infrastructure		7,362	6,622
Total Capital Works Expenditure		9,362	8,578
Represented by:			
New asset expenditure		771	143
Asset renewal expenditure		6,117	6,923
Asset upgrade expenditure		2,474	1,512
Total Capital Works Expenditure		9,362	8,578

The above statement of capital works should be read with the accompanying notes.

OVERVIEW

INTRODUCTION

The Yarriambiack Shire Council was established by an Order of the Governor in Council on 19 January 1995 and is a body corporate.

The Council's main office is located at 34 Lyle Street, Warracknabeal.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgements.

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on Council based on known information. The consideration extends to the nature of services offered, facilities and assets Council manages and operates, Council staffing, ratepayers and the geographic area that Council operates in. The key area of estimate and judgement associated with COVID-19 and Council's financial statements, is detailed in Note 6.2 regarding fair value of property, infrastructure, plant and equipment.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation (except where transitional requirements of *AASB 15 Revenue from Contracts with Customers*, *AASB 16 Leases* and *AASB 1058 Income of Not-for-Profit Entities* do not require restatement of comparatives under the modified retrospective approach adopted by the Council), and disclosure has been made of any material changes to comparatives.

NOTES TO FINANCIAL STATEMENTS

NOTE 1: PERFORMANCE AGAINST BUDGET

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 26 June 2019. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

	Budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
1.1 Income and Expenditure					
Income					
Rates and charges	12,595	12,607	12	0%	
Statutory fees and fines	180	214	34	19%	
User fees	1,066	925	(141)	(13%)	1
Grants - Operating	8,080	10,014	1,934	24%	2
Grants - Capital	4,001	3,601	(400)	(10%)	
Net gain/(loss) on disposal of property, infrastructure, plant & equipment	(114)	(952)	(838)	735%	3
Share of net profits/(losses) of associates	-	(39)	(39)	100%	
Other income	260	680	420	162%	4
Total Income	26,068	27,050	982	4%	
Expenses					
Employee costs	9,134	9,333	(199)	(2%)	
Materials and services	6,083	7,446	(1,363)	(22%)	5
Depreciation	6,195	5,181	1,014	16%	6
Amortisation – right of use assets	-	277	(277)	100%	7
Bad and doubtful debts	1	9	(8)	(800%)	
Contributions and donations	790	775	15	2%	
Finance costs	60	-	60	100%	
Finance costs - leases	-	19	(19)	100%	
Other expenses	1,451	1,339	112	8%	8
Total Expenses	23,714	24,379	(665)	3%	
Surplus/(deficit) for the Year	2,354	2,671	(317)	(13%)	

(i) EXPLANATION OF MATERIAL VARIATIONS

Ref	Item	Explanation
1	Grants - operating	Council's operating grants are higher than budgeted due to receiving half of the 2020/21 financial year Grants Commission allocation in June 2020. Council has also received unbudgeted grant funds for disaster support and relief, early years grants for a central enrolment program and local planning and change management, and community activation and social isolation grant. As part of the Covid 19 pandemic, Council applied for State funding under the Work for Victoria program and were successful in obtaining this funding for the employment of 13 staff for 6 months. This was not budgeted.
2	Grants - capital	Council received increase funding for Roads to Recovery. Council also were successful in obtaining another round of Drought funding.
3	Net gain/(loss) on disposal of property, infrastructure, plant & equipment	The variance is due to the write back of infrastructure assets, which were upgraded during the 2019/20 year.
4	Other Income	Council received income protection and building insurance refunds during the year (\$328,000). Council has received grant funding for community projects which have increased the materials and contractors. These costs were not included in the 2019/20 budget.
5	Materials and services	Council has received unbudgeted funding for community projects, which has led to an increase in materials and contractor costs so these projects could be completed. The provision for Landfill rehabilitation has been increased by \$100,000 in the 2019-20 financial year
6	Depreciation	. Depreciation on infrastructure assets has been adjusted down due to a review of the asset system. This had not been reflected in the 2019/20 budget.
7	Amortisation – right of use assets	Variance is due to the implementation of AASB 16 Leases.
8	Other expenses	Variations due to the implementation of AASB 16 Leases, which are now recognized through amortization of right of use assets and finance costs – leases.

	Budget 2020 \$'000	Actual 2020 \$'000	Variance 2020 \$'000	Variance 2020 %	Ref
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1.2 Capital works

Property

Buildings	640	596	(44)	(7%)	1
Heritage buildings	183	92	(91)	(50%)	
Total Buildings	823	688	(135)	(16%)	

Total Property	823	688	(135)	(16%)	
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Plant and Equipment

Plant, machinery and equipment	1,139	1,115	(24)	(2%)	2
Fixtures, Fittings and Furniture	7	2	(5)	(71%)	
Computers and Telecommunications	35	195	160	457%	
Library Books	20	-	(20)	(100%)	
Total Plant and Equipment	1,201	1,312	111	9%	

Infrastructure

Roads	6,187	5,993	(194)	(3%)	3
Bridges	50	-	(50)	(100%)	
Footpaths, kerb and channel	300	307	7	2%	
Drainage	27	-	(27)	(100%)	
Recreational, leisure and community facilities	135	795	660	489%	4
Waste management	-	267	267	100%	
Parks, open space and streetscapes	10	-	(10)	(100%)	
Total Infrastructure	6,709	7,362	653	10%	

Total Capital Works Expenditure	8,733	9,362	629	7%	
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Represented by:

New asset expenditure	1,072	771	(301)	(28%)	
Asset renewal expenditure	4,511	6,117	1,606	36%	
Asset upgrade expenditure	3,150	2,474	(676)	(21%)	
Total Capital Works Expenditure	8,733	9,362	629	7%	

(i) EXPLANATION OF MATERIAL VARIATIONS

Ref	Item	Explanation
1	Heritage Buildings	Part of the Warracknabeal Town Hall project has been delayed until 2019/20 so that funding could be sort for the project.
2	Computers and telecommunications	Council has upgraded all IT hardware and has commenced implementation to a new Finance system.
3	Recreational, leisure and community facilities	Council has received Drought funding for the Brim Bowling Club (\$208,000), Rupanyup Recreation Reserve (\$180,000), Warracknabeal Leisure Centre (\$210,000)
4	Waste management	Council received funding for the construction of a recycling shed at the Warracknabeal Transfer Station and E-waste sheds were also constructed at the Hopetoun, Warracknabeal and Murtoa Transfer Stations. These projects were to be completed in the 2018/19 financial year and therefore were not budgeted for in the 2019/20 year.

NOTE 2: ANALYSIS OF COUNCIL RESULTS BY PROGRAM

2.1 (a) *Council delivers its functions and activities through the following programs.*

Community Services

Administration of maternal & child health services, immunisations, preschools and rental accommodation, homecare, senior citizen centres, meals on wheels, home maintenance and sundry welfare services.

Corporate Services

General rates and grants commission revenue, general administration and finance costs which are not allocated to the other functions.

Economic Development

Commercial and industrial promotion, caravan parks, livestock exchange, tourist promotion and public conveniences.

Engineering

Construction and maintenance of roads and bridges, footpaths, parking facilities, traffic control, street lighting, street cleaning and drainage, plant operators workshops and depots and quarries.

Governance

Governance provides an effective oversight of the organisation. Human resource management provides support to the organisation and ensures Council's customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

Recreation, Culture and Leisure

Maintenance of halls, cultural buildings, and operations of the library, parks and reserves, recreation centres, swimming pools, sporting clubs, sale yards and other sundries.

Regulatory Services

Planning, building control, fire prevention, animal control, and the administration of local laws and the health act.

Waste and Environment

Rubbish collection, recycling and disposal and tree schemes.

2.1 (b) Summary of revenues, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2019/20					
Community Services	3,868	2,992	876	3,532	4,522
Corporate Services	17,392	2,002	15,390	5,641	14,379
Economic Development	851	1,725	(874)	538	3,699
Engineering	2,732	10,340	(7,608)	3,325	126,052
Governance	4	1,468	(1,464)	-	-
Recreation, Culture and Leisure	427	2,077	(1,650)	330	8,875
Regulatory Services	256	788	(532)	30	-
Waste and Environment	1,519	2,985	(1,466)	219	507
	27,049	23,378	2,671	13,615	158,034

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2018/19					
Community Services	2,926	2,768	158	2,566	5,036
Corporate Services	17,118	1,885	15,233	5,603	16,698
Economic Development	440	1,016	(576)	60	1,727
Engineering	3,990	9,733	(5,743)	4,608	120,427
Governance	-	1,000	(1,000)	-	-
Recreation, Culture and Leisure	477	1,419	(942)	382	9,238
Regulatory Services	192	606	(414)	20	-
Waste and Environment	1,567	2,264	(697)	332	228
	26,710	20,691	6,019	13,571	153,354

2.2 Covid-19 impact on 2019-2020 Operations of Council

The Coronavirus (COVID-19), was declared a world-wide pandemic by the World Health Organisation in March 2020. COVID-19, as well as measures to slow the spread of the virus, have since had an impact on the Australian and local economy.

COVID-19, as well as measures including government directives to slow the spread of the virus in Australia, have impacted Council operations in the following areas:

- the leisure centre facilities, library, town halls, senior citizens centres, kindergartens caravan parks and some public amenity blocks were closed. These closures resulted in a redeployment of some Council staff from closed facilities to other Council roles. Closure of some of Council's facilities has resulted in a decrease in Council's user fee revenue and also decreased associated expenses.
- Council's rate revenue has been slightly impacted by deferrals and interest free periods provided to some rate payers who have lodged hardship claims.
- Council has received Working for Victoria grant income received to facilitate redeployment of people who have been stood down from closed local businesses. Council received funding for the employment of 13 staff for a period of 6 months.

The above impacts on the financial statements for the year ended 30 June 2020, have led to a reduction in income and expenditure in some areas, however overall there has not been a significant impact to Council's 30 June 2020 financial statements.

Given the dynamic and evolving nature of COVID-19, limited recent experience of the economic and financial impacts of such a pandemic on the preparation of these financial statements, changes to the estimates and judgements that have been applied in the measurement of assets and liabilities may arise in the future. Other than adjusting events that provide evidence of conditions that existed at the end of the reporting period, the impact of events that arise after the reporting period will be accounted for in future reporting periods.

NOTE 3: FUNDING FOR THE DELIVERY OF OUR SERVICES

2019/20 \$'000	2018/19 \$'000
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3.1 Rates and charges

Council uses Capital Improved Valuation (CIV) as the basis of valuation of all properties within the municipal district. The Capital Improved Valuation of a property is its net market value after deducting selling costs.

The valuation base used to calculate general rates for 2019/20 was \$2,565 million (2018/19 \$2,144 million).

Residential	2,153	2,100
Commercial	354	350
Farm/Rural	8,493	8,270
Municipal charge	375	366
Waste management charge	1,179	1,143
Supplementary rates and rate adjustments	41	28
Revenue in lieu of rates	12	-
Total Rates and Charges	12,607	12,257

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2019, and the valuation will be first applied in the rating year commencing 1 July 2019.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Animal control fees and fines	48	39
Town planning and building fees	135	120
Health	20	-
Other	11	1
Total Statutory Fees and Fines	214	160

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

Aged and health services	146	215
Aged and health services brokerage fees	79	87
Leisure centre and recreation	31	25
Caravan park fees	148	196
Waste management services	121	96
Rents	62	55
Saleyards fees and charges	100	105
VicRoads charges	10	8
Private works	40	77
Tourism	61	33
Rates	60	52
Maternal & child health	56	-
Other fees and charges	11	24
Total User Fees	925	973
User fees by timing of revenue recognition		
User fees recognised at a point in time	925	973
Total User Fees	925	973

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4 Funding from other levels of government

Grants were received in respect of the following :

Summary of grants

Commonwealth funded grants	9,724	7,693
State funded grants	3,890	5,882
Total Grants Received	13,614	13,575

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants - Unallocated	3,541	3,414
Financial Assistance Grants - Local Roads	2,077	2,077
Aged care	545	490
Meals on Wheels	104	78
Senior Citizens	40	38
Total Recurrent - Commonwealth Government	6,307	6,097

Recurrent - State Government

Aged care	77	187
Meals on Wheels	2	6
Senior Citizens	10	16
Preschools	913	900
Maternal and Child Health	361	355
Recycling	12	25
Sustainability	81	66
Community Transport and Youth	78	67
Valuation	1	88
Other	11	32
Total Recurrent - State Government	1,546	1,742

Total Recurrent Operating grants	7,854	7,839
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Non-recurrent - Commonwealth Government

Drought	1,400	310
Total Non-recurrent - Commonwealth Government	1,400	310

Non-recurrent - State Government

Natural Disaster	-	849
Work for Victoria	213	-
Vic Roads	-	36
Sustainability	-	66
Economic Development	441	-
Recreation	-	20
Tourism	75	-
Planning	30	-
Other	1	18
Total Non-recurrent - State Government	760	989

Total Non-recurrent Operating grants	2,160	1,299
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Total Operating grants	10,014	9,138
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	2019/20 \$'000	2018/19 \$'000
(b) Capital Grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to Recovery	1,984	950
Total Recurrent - Commonwealth Government	1,984	950
Total Recurrent Capital Grants	1,984	950
<i>Non-recurrent - Commonwealth Government</i>		
Recreation	-	249
Livestock Exchange	20	-
Drought	12	87
Total Non-recurrent - Commonwealth Government	32	336
<i>Non-recurrent - State Government</i>		
Emergency Management - Flood levee bank	-	220
Library	120	-
Fire Access	-	20
Aerodromes	-	90
Halls	122	117
Sustainability	24	-
Recreation	89	-
Roads to Market	-	1,088
Fixing Country Roads	1,023	1,529
Waste Management	207	87
Total Non-recurrent - State Government	1,585	3,151
Total Non-recurrent Capital Grants	1,617	3,487
Total Capital Grants	3,601	4,437
TOTAL GRANTS	13,614	13,575

(c) Unspent grants received on condition that they be spent in a specific manner

Operating

Balance at start of year	70	140
Received during the financial year and remained unspent at balance date	573	70
Received in prior years and spent during the financial year	(70)	(140)
Balance at year end	573	70

Capital

Balance at start of year	1,070	726
Received during the financial year and remained unspent at balance date	100	1,070
Received in prior years and spent during the financial year	(1,070)	(726)
Balance at year end	100	1,070

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

	2019/20 \$'000	2018/19 \$'000
3.5 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	75	363
Write down value of assets disposed	(1,027)	(1,243)
Total Net Gain/(Loss) on disposal of Property, Infrastructure, Plant & Equipment	(952)	(880)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.6 Other Income

Interest	35	110
Interest on rates	66	76
Workcover reimbursements	35	21
Private use vehicle reimbursements	74	85
Insurance recoupment	11	12
Long Service Leave Transfer from other Councils	47	35
Income protection	328	206
Community facilities	77	87
Other	7	3
Total Other Income	680	635

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

NOTE 4: THE COST OF DELIVERING SERVICES

	2019/20 \$'000	2018/19 \$'000
4.1 Employee costs		
Wages and salaries	6,778	6,021
WorkCover	219	188
Councillor allowance	186	184
Annual leave and long service leave	931	1,145
Superannuation	816	781
Fringe benefits tax	21	14
Redundancies	95	175
Other	287	172
Total Employee Costs	9,333	8,680

Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	74	104
	74	104

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	548	543
Employer contributions - Other Funds	194	134
	742	677

Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and service

Contracts	690	773
Waste management	1,131	1,212
Weir Pools	495	-
Swimming Pool	479	-
Community projects	537	448
Information technology contract	118	181
Materials and services	2,325	1,240
Building & ground maintenance	282	170
Supply of meals	142	167
Utilities	282	277
External Plant Hire	33	58
Information technology & equipment	235	75
Consultants	634	319
Other	63	28
Total Materials and Services	7,446	4,948

4.3 Depreciation

Property	533	420
Plant and equipment	1,043	988
Infrastructure	3,605	3,488
Total Depreciation	5,181	4,896

Refer to note 5.2(c), 5.8 and 6.2 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

	2019/20 \$'000	2018/19 \$'000
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4.4 Amortisation - Right of use assets

Vehicles	277	-
Total Amortisation - Right of use assets	277	-

4.5 Bad and doubtful debts

Rates debtors	9	14
Total Bad and Doubtful Debts	9	14

Movement in provisions for doubtful debts

Balance at the beginning of the year	265	251
New provisions recognised during the year	207	126
Amounts already provided for and written off as uncollectible	1	-
Amounts provided for but recovered during the year	(201)	(112)
Balance at end of Year	272	265

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.6 Contributions and donations

Regional Library	167	165
Sporting reserves	171	164
Swimming pools	220	224
Economic development	118	121
Community halls	34	33
Preschools	3	12
Weir Pools	31	29
Others	31	-
Total Other Expenses	775	748

4.7 Finance Costs - Leases

Interest - Lease Liabilities	19	-
Total finance costs	19	-

4.8 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	26	34
Auditors' remuneration - Internal	41	60
Insurances	638	524
Operating lease rentals	92	315
Printing and stationery	75	70
Advertising	101	80
Postage	27	27
Legal Costs	23	8
Subscriptions	153	82
Water	107	114
Bank fees and charges	36	39
Others	20	52
Total Other Expenses	1,339	1,405

NOTE 5: OUR FINANCIAL POSITION

	2019/20	2018/19
	\$'000	\$'000

5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	1	1
Cash at bank	9,557	8,389
Total Cash and Cash Equivalents	9,558	8,390

(b) Other financial assets

Term deposits – current	1,011	719
Term deposits - non-current	295	253
Total Other Financial Assets	1,306	972

Total Financial Assets	10,864	9,362
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Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use.

These include:

Trust funds and deposits (Note 5.3)	36	38
Unspent grants (Note 3.4)	673	1,140
Total Restricted Funds	709	1,178

Total Unrestricted Cash and Cash Equivalents	8,849	7,212
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Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

	2019/20 \$'000	2018/19 \$'000
(c) Trade and other receivables		
CURRENT		
<i>Statutory receivables</i>		
Rates debtors	2,000	1,822
Infringement debtors	3	1
Provision for doubtful debts - rate debtors	(211)	(205)
<i>Non statutory receivables</i>		
Other debtors	916	1,886
Provision for doubtful debts - other debtors	(62)	(60)
Total Current Trade and Other Receivables	2,646	3,444
Total Trade and Other Receivables	2,646	3,444

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of Receivables

The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	797	1,714
Past due by up to 30 days	19	16
Past due between 31 and 180 days	9	82
Past due between 181 and 365 days	29	14
Past due by more than 1 year	-	-
Total Trade & Other Receivables	854	1,826

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$62,000 (2019: \$60,000) were impaired. The amount of the provision raised against these debtors was \$62,000 (2019: \$60,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	62	60
Total Trade & Other Receivables	62	60

5.2 Non-financial assets

(a) Inventories

Inventories held for distribution	326	513
Total Inventories	326	513

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Prepayments	226	301
Accrued income	6	18
Total Other Assets	232	319

5.3 Trade and other payables

(a) Trade and other payables

Trade payables	2,220	1,340
Net GST payable	(163)	(10)
Accrued expenses	84	107
Total Trade and Other Payables	2,141	1,437

(b) Trust funds and deposits

Refundable deposits	12	33
Fire services levy	24	4
Other refundable deposits	-	1
Total Trust Funds and Deposits	36	38

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Refundable deposits - Deposits are taken by Council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

5.4 Interest-bearing liabilities

Current

Finance leases	21	21
	21	21

Non-current

Finance leases	58	79
	58	79

Total Interest-bearing Liabilities	79	100
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(a) The maturity profile for Council's finance lease liabilities is:

Not later than one year	21	21
Later than one year and not later than five years	37	58
Later than five years	-	-
	58	79
Minimum future lease payments		
Less future finance charges	58	79
Present value of minimum lease payments	-	-
	58	79

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

	Annual Leave	Long Service Leave	Sick Leave	Landfill & Gravel Pit restoration	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

5.5 Provisions

2019/20

Balance at beginning of the financial year	1,386	2,044	138	524	4,092
Additional provisions	772	50	21	553	1,395
Amounts used	(821)	(268)	(33)	(192)	(1,314)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	109	-	-	109
Balance at the end of the Financial Year	1,337	1,935	126	885	4,282

2018/19

Balance at beginning of the financial year	1,408	1,878	159	524	3,969
Additional provisions	787	95	12	45	939
Amounts used	(809)	(186)	(33)	(45)	(1,073)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	257	-	-	257
Balance at the end of the Financial Year	1,386	2,044	138	524	4,092

	2019/20 \$'000	2018/19 \$'000
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(a) Employee provisions

Current provisions expected to be wholly settled within 12 months

Annual leave	857	844
Long service leave	279	195
Sick leave	88	99
	1,224	1,138

Current provisions expected to be wholly settled after 12 months

Annual leave	480	542
Long service leave	1,482	1,605
	1,962	2,147

Total Current Employee Provisions	3,186	3,285
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Non-current

Long service leave	174	244
Sick leave	38	39
Total Non-current Employee Provisions	212	283

Aggregate carrying amount of employee provisions:

Current	3,186	3,285
Non-current	212	283
Total Aggregate Carrying amount of Employee Provisions	3,398	3,568

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

WAGES AND SALARIES AND ANNUAL LEAVE

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

LONG SERVICE LEAVE

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

	2019/20 \$'000	2018/19 \$'000
<i>Key assumptions</i>		
- discount rate	0.872%	1.324%
- index rate	4.250%	4.313%

	2019/20 \$'000	2018/19 \$'000
(b) Landfill and Gravel Pit provisions		
Current	459	266
Non-current	426	258
Total	885	524

Council is obligated to restore [landfill] site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30

June 2020

Bank overdraft	2,500	2,500
Credit card facilities	5	3
Other facilities	300	300
Total Facilities	2,805	2,803
Used Facilities	(244)	(244)
Unused Facilities	2,561	2,559

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented exclusive of the GST payable.

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
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2019/20

Operating

Recycling	460	-	-	460
Garbage collection	323	-	-	323
Grounds Maintenance contract for Council building	10	11	-	21
Meals for delivery	159	-	-	159
Cleaning contract for Hopetoun Caravan Park	29	-	-	29
Total Commitments	981	11	-	992

	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Total \$'000
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2018/19

Operating

Recycling	289	-	-	289
Garbage collection	333	-	-	333
Grounds Maintenance contract for Council building	10	21	-	31
Meals for delivery	174	-	-	174
Cleaning contract for Hopetoun Caravan Park	28	-	-	28
Total Commitments	834	21	-	855

5.8 Leases

Policy applicable before 1 July 2019

As a lessee, council classifies leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to council.

Operating lease payments, including any contingent rentals, were recognised as an expense in the comprehensive income statement on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. The leased asset was not recognised in the balance sheet.

All incentives for the agreement of a new or renewed operating lease were recognised as an integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

In the event that lease incentives were received to enter into operating leases, the aggregate cost of incentives were recognised as a reduction of rental expense over the lease term on a straight-line basis, unless another systematic basis was more representative of the time pattern in which economic benefits from the leased asset were consumed.

Policy applicable after 1 July 2019

Council has applied AASB 16 Leases using a modified retrospective approach with the cumulative effect of initial application recognised as an adjustment to the opening balance of accumulated surplus at 1 July 2019, with no restatement of comparative information. The council applied the approach consistently to all leases in which it is a lessee.

On transition to AASB 16 Leases, Council elected to apply the practical expedient to 'grandfather' the assessment of which transactions are leases. The council has applied this practical expedient to all of its contracts and therefore applied AASB 16 Leases only to contracts that were previously identified as leases.

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below- market terms.

	Vehicles \$'000	Total \$'000
<i>Right-of-Use Assets</i>		
Balance at 1 July 2019	470	470
Additions	744	744
Amortisation charge	(277)	(277)
Balance at 30 June 2020	937	937

	2020 \$'000
<i>Lease Liabilities</i>	
Maturity analysis - contractual undiscounted cash flows	
Less than one year	285
One to five years	652
More than five years	-
Total undiscounted lease liabilities as at 30 June:	937

Lease liabilities included in the Balance Sheet at 30 June:

Current	335
Non-current	595
Total lease liabilities	930

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:

Short-term leases	-
Leases of low value assets	2
Total	2

Variable lease payments (*not included in measurement of lease liabilities*)

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	2
Later than one year but not later than five years	-

Total lease commitments	2
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i. Leases classified as operating leases under AASB 117 Leases

At transition, lease liabilities were measured at the present value of the remaining lease payments, discounted at Council's incremental borrowing rate as at 1 July 2019. Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments. Council applied this approach to all applicable leases.

Council used the following practical expedients when applying *AASB 16 Leases* to leases previously classified as operating leases under *AASB 117 Leases*.

- Applied a single discount rate to a portfolio of leases with similar characteristics.
- Adjusted the right-of-use assets by the amount of *AASB 137 Provisions, Contingent Liabilities and Contingent Assets* onerous contract provision immediately before the date of initial application, as an alternative to an impairment review.
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

ii. Leases previously classified as finance leases

For leases that were classified as finance leases under *AASB 117 Leases*, the carrying amount of the right-of-use asset and the lease liability at 1 July 2019 are determined at the carrying amount of the lease asset and lease liability under *AASB 117 Leases* immediately before that date.

Council is not required to make any adjustments on transition to *AASB 16 Leases* for leases in which it acts as a lessor, except for a sub-lease. Council accounted for its leases in accordance with *AASB 16 Leases* from the date of initial application.

Impact on financial statements

On transition to *AASB 16 Leases*, Council recognised an additional \$470,687 of right-of-use assets and \$470,687 of lease liabilities, recognising the difference in retained earnings.

NOTE 6: ASSETS WE MANAGE

6.1 Non current assets classified as held for sale

	2019/20 \$'000	2018/19 \$'000
Non current assets classified as held for sale		
Cost of acquisition	15	30
Total	15	30

Non-current assets classified as held for sale (including disposal groups) are measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

6.2 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2019 \$'000	Additions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Transfers \$'000	At Fair Value 30 June 2020 \$'000
Land	1,437	-	448	-	-	(16)	1,869
Buildings	15,034	688	(783)	(533)	-	-	14,406
Plant and Equipment	5,855	1,312	-	(1,042)	(99)	-	6,026
Infrastructure	116,836	7,362	541	(3,605)	(929)	16	120,221
Total	139,162	9,362	206	(5,180)	(1,028)	-	142,521

<i>Land - specialised</i>	<i>Land - non specialised</i>	<i>Total Land</i>	<i>Heritage Buildings</i>	<i>Buildings - specialised</i>	<i>Buildings – non specialised</i>	<i>Total Buildings</i>	<i>Total Property</i>
<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>

(a) Property

At fair value 30 June 2019	1384	53	1,437	2,229	12,272	1,345	15,846	17,283
Accumulated depreciation at 30 June 2019	-	-	-	(241)	(526)	(45)	(812)	(812)
	1,384	53	1,437	1,988	11,746	1,300	15,034	16,471
Movements in fair value								
Additions	-	-	-	92	596	-	688	688
Revaluation	441	7	448	(607)	(1,159)	(362)	(2,128)	(1,680)
Transfers	(16)	-	(16)	-	-	-	-	(16)
	425	7	432	(515)	(563)	(362)	(1,440)	(1,008)
Movements in accumulated depreciation								
Depreciation and amortisation	-	-	-	(121)	(406)	(6)	(533)	(533)
Revaluation	-	-	-	362	932	51	1,345	1,345
	-	-	-	241	526	45	812	812
At fair value 30 June 2020	1,809	60	1,869	1,714	11,709	983	14,406	16,275
Accumulated depreciation at 30 June 2020	-	-	-	-	-	-	-	-
	1,809	60	1,869	1,714	11,709	983	14,406	16,275

<i>Plant machinery and equipment</i>	<i>Fixtures fittings and furniture</i>	<i>Computers and telecomms</i>	<i>Total plant and equipment</i>
<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>

(b) Plant & Equipment

At fair value 1 July 2019	11,492	327	1,107	12,926
Accumulated depreciation at 1 July 2019	(6,024)	(267)	(780)	(7,071)
	5,468	60	327	5,855
Movements in fair value				
Additions	1,115	2	195	1,310
Disposal	(480)	-	(494)	(974)
	635	2	(299)	336
Movements in accumulated depreciation				
Depreciation and amortisation	(898)	(16)	(128)	(1,042)
Accumulated depreciation of disposals	460	(9)	424	875
	(438)	(25)	296	(167)
At fair value 30 June 2020	12,127	329	808	13,262
Accumulated depreciation at 30 June 2020	(6,462)	(292)	(484)	(7,238)
	5,665	37	324	6,024

	<i>Roads</i> \$'000	<i>Bridges</i> \$'000	<i>Footpaths and kerb & channel</i> \$'000	<i>Drainage</i> \$'000	<i>Recreational, leisure and community</i> \$'000	<i>Waste Management</i> \$'000	<i>Parks open spaces and streetscapes</i> \$'000	<i>Aerodromes</i> \$'000	<i>Other Infrastructure</i> \$'000	<i>Total Infrastructure</i> \$'000
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(c) Infrastructure

At fair value 1 July 2019	188,422	4,301	17,953	8,786	7,065	755	1,204	3,026	1,126	232,638
Accumulated depreciation at 1 July 2019	(95,091)	(2,032)	(10,654)	(5,202)	(394)	(455)	(24)	(1,651)	(297)	(115,800)
	93,331	2,269	7,299	3,584	6,671	300	1,180	1,375	829	116,838
Movements in fair value										
Additions	5,993	-	307	-	795	267	-	-	-	7,362
Revaluation	(162)	7	(132)	-	478	(515)	(287)	-	(226)	(837)
Disposal	(1,215)	-	(29)	-	-	-	-	-	-	(1,244)
Transfers	-	-	-	-	(67)	-	83	-	-	16
	4,616	7	146	-	1,206	(248)	(204)	-	(226)	5,297
Movements in accumulated depreciation										
Depreciation and amortisation	(2,915)	(55)	(210)	(113)	(215)	(12)	(13)	(45)	(27)	(3,605)
Accumulated depreciation of disposals	295	-	20	-	-	-	-	-	-	315
Revaluation	(77)	35	93	96	609	467	37	43	75	1,378
	(2,697)	(20)	(97)	(17)	394	455	24	(2)	48	(1,912)
At fair value 30 June 2020	193,038	4,308	18,099	8,786	8,271	507	1,000	3,026	900	237,935
Accumulated depreciation at 30 June 2020	(97,788)	(2,052)	(10,751)	(5,219)	-	-	-	(1,653)	(249)	(117,712)
	95,250	2,256	7,348	3,567	8,271	507	1,000	1,373	651	120,223

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit \$'000
Land & Land Improvements		
Land	-	1,000
Land under roads	-	1,000
Buildings		
Buildings	30 – 75 years	5,000
Heritage buildings	50 years	5,000
Plant & Equipment		
Plant, machinery and equipment	5 – 25 years	1,000
Motor vehicles	1 – 15 years	1,000
Fixtures, fittings and furniture	3 – 15 years	1,000
Infrastructure		
Earthworks all	-	5,000
Gravel road pavements / resheets	10 – 14 years	2,000
Sealed road pavements	60 years	5,000
Sealed road final seal	12 years	2,000
Bridges	80 years	5,000
Footpaths, kerb and channel	25 years	2,000
Drainage	25 – 80 years	5,000
Aerodromes	12 years	5,000
Recreation and leisure	30 – 75 years	5,000
Parks and open space	30 – 75 years	5,000
Waste management	4 – 30 years	5,000
Other infrastructure	4 - 30 years	5,000

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer Preston Rowe Paterson National Property Consultant – Benjamin Sawyer AAPI Reg 63163. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserved) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The land and buildings were subject to full independent valuation in May 2020 by accredited independent valuers. Council does not believe there has been a material movement in fair value since the 30 June 2020 valuation date.

The valuation was performed during the COVID-19 pandemic, with limited market activity and low sales volumes. While the valuer's independent valuation report did not indicate impairment of land and buildings, it does present estimation uncertainty regarding the valuation of land and buildings by acknowledging that past cycles indicate a lag for property markets to react to economic events, and that the extent of any decline in value is presently uncertain, and may depend on the length of the COVID-19 pandemic. Also, there is not yet any comparable market evidence available to determine what, if any, impact the current COVID-19 pandemic may have on the value or marketability of the subject property, particularly in the short and medium terms.

The fair value assessed may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the valuer could not reasonably have been aware of as at the date of valuation). Refer to Significant accounting policies under Overview section and Note 8.4 for further information on fair value measurement.

The date of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2020 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Land - non specialised	-	53	-	June 2020
Land - specialised	-	-	1,809	June 2020
Buildings - heritage	-	-	1,714	June 2020
Buildings - specialised	-	-	11,709	June 2020
Building - non specialised	-	983	-	June 2020
Total	-	1,036	15,232	

Valuation of infrastructure

Valuation of infrastructure assets has been determined in accordance with AASB 113 Fair Value utilising the cost approach (replacement cost) method, internally utilising Assetfinda software and processed by Ram Upadhyaya, Certified Engineer (BE Civil) (MIEAust).

The date of the current valuation is detailed in the following table.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2020 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	-	-	95,250	June 2020
Bridges	-	-	2,256	June 2020
Footpaths, kerb and channel	-	-	7,348	June 2020
Drainage	-	-	3,567	June 2020
Recreational, leisure and community facilities	-	-	8,271	June 2020
Waste management	-	-	507	June 2020
Parks, open space and streetscapes	-	-	1,000	June 2020
Aerodromes	-	-	1,373	June 2020
Other infrastructure	-	-	651	June 2020
Total	-	-	120,223	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated on a square metre basis and ranges from \$10 to \$2,800 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 20 years to 125 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 12 years to 80 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2019/20 \$'000	2018/19 \$'000
Reconciliation of specialised land		
Other land	1,809	1,384
Total Specialised Land	1,809	1,384

6.3 Investments in associates

(a) Investments in associates accounted for by the equity method are:

- Wimmera Regional Library Corporation	361	396
- Wimmera Development Association	132	128
Total Investments in Associates	493	524

Wimmera Regional Library Corporation

Background

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Buloke Shire Council, Hindmarsh Shire Council, Northern Grampians Shire Council and West Wimmera Shire Council have an interest in the Wimmera Regional Library Corporation. The library services much of the population in western Victoria and Yarriambiack Shire Council currently has a 13.71% equity interest, (13.66% in 2018/19).

Fair value of Council's investment in Wimmera Regional Library Corporation	361	396
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Movement in carrying value of specific investment

Carrying value of investment at start of year	396	400
Share of surplus (deficit) for year	(35)	(4)
Carrying value of investment at end of Year	361	396

Council's share of contingent liabilities and contingent assets

The Council provided notice of withdrawal from the Wimmera Regional Library Corporation effective from 30 June 2020 in accordance with the terms of the agreement signed with the library corporation. Pursuant to the terms and conditions of the agreement, the Council expect to recover its investment in the associate, which principally comprises assets that will be returned. The Council does not expect material impact of this withdrawal on the carrying value of its assets and liabilities. As at the 30 June 2020 the withdrawal accounts of the Wimmera Regional Library had not yet been finalized but draft separation figures had been provided and the expectant estimated cash payment of \$84,000.

Wimmera Development Association

Background

Yarriambiack Shire Council in conjunction with Horsham Rural City Council, Hindmarsh Shire Council, Northern Grampians Shire Council and West Wimmera Shire Council have an interest in the Wimmera Development Association. Wimmera Development Association (WDA) is the peak economic development organisation for the Wimmera Southern- Mallee region supporting existing local businesses and promoting economic development opportunities to investors. Yarriambiack Shire Council currently has a 13.58% equity interest, (13.58% in 2018/19).

Fair value of Council's investment in Wimmera Development Association	132	128
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Council's share of accumulated surplus/(deficit)

Council's share of accumulated surplus/(deficit) at start of year	67	94
Reported surplus (deficit) for year	5	(5)
Transfers (to) from reserves	(17)	(22)
Distributions for the year	-	-
Council's share of accumulated surplus (deficit) at end of Year	55	67

Council's share of reserves

Council's share of reserves at start of year	(2)	20
Transfers (to) from reserves	(17)	(22)
Council's share of reserves at end of Year	(19)	(2)

Movement in carrying value of specific investment

Carrying value of investment at start of year	128	134
Share of surplus (deficit) for year	4	(6)
Carrying value of investment at end of Year	132	128

Council's share of expenditure commitments

Operating commitments	157	155
Council's share of expenditure commitments	157	155

Council's share of contingent liabilities and contingent assets

-Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2020, and their income and expenses for that part of the reporting period in which control existed.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

Entities consolidated into Council include:

- Hopetoun Swimming Pool Committee of Management
- Murtoa Community Units Committee of Management
- Woomelang Community Units Committee of Management

Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

NOTE 7: PEOPLE AND RELATIONSHIPS

2019/20 2018/19

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Yarriambiack Shire Council is the parent entity.

Associates

Interests in subsidiaries and associates are detailed in Note 6.3.

(b) Key Management Personnel

Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:

Councillors:

Councillor William Graeme MASSEY (Mayor)

Councillor Helen Anne McCulloch BALLENTINE (resigned 24th June 2020)

Councillor Kylie Louise ZANKER

Councillor Tom HAMILTON

Councillor Shane ROBERTS

Councillor Jean Margaret WISE

Councillor Corinne HEINTZE

Total Number of Councillors	6	7
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Chief Executive Officer

Chief Executive Officer Jessie HOLMES	1	1
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Total of Chief Executive Officer and other Key Management Personnel	1	1
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Total Number of Key Management Personnel	7	8
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(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:

Short-term benefits	380	349
Post-employment benefits	39	38
Long Term Benefits	4	4
Termination benefits	-	-
Total	423	391

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

	No.	No.
\$20,000 - \$29,999	6	6
\$60,000 - \$69,999	1	1
\$190,000 - \$199,999	-	1
\$210,000 - \$219,999	1	-
	8	8

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; or
- b) whose total annual remuneration exceeds \$151,000

Director of Business Strategy & Performance Tammy SMITH

Director of Community Development & Wellbeing Gavin BLINMAN

Director of Assets & Operations Michael EVANS

Manager of Corporate Services Anita MCFARLANE

General Manager of Infrastructure & Planning James MAGEE (departed 30th October 2019)

The number of Senior Officers are shown below in their relevant income bands:

Income Range:	No.	No.
<\$148,000	3	2
\$150,000 - \$159,999	1	1
\$190,000 - \$199,999	-	1
	4	4

Total Remuneration for the reporting year for Senior Officers included above, amounted to	544	615
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7.2 Related party disclosure

(a) Transactions with related parties

During the period Council entered into no transactions with related parties.

(b) Outstanding balances with related parties

There are no outstanding balances at the end of the reporting period in relation to transactions with related parties.

(c) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party as follows:

No loans have been made, guaranteed or secured by the Council during the reporting year (2018/19 \$Nil).

(d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party are as follows:

No commitments have been made, guaranteed or secured by the Council during the reporting year (2018/19 \$Nil).

NOTE 8: MANAGING UNCERTAINTIES

8.1 *Contingent assets and liabilities*

(a) Contingent assets

There are no contingent assets of which Council is aware at balance date.

(b) Contingent liabilities

Contingent liabilities are not recognized in the Balance Sheet but are disclosed and if quantifiable are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively. The following are potential contingencies and are to be considered by Council.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

In addition to the disclosed contributions, Yarriambiack Shire Council has paid unfunded liability payments to Vision Super totaling \$0 paid during the 2019/20 year (\$0 paid during the 2018/19 year). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2019. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2020 are \$0.

Liability Mutual Insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

(c) Guarantees for loans to other entities

The Department of Environment, Land, Water & Planning holds a National Australia Bank Guarantee given by the Shire for the sum of \$244,000, which is being used if a site is damaged after gravel extraction. This continues to be reviewed on a yearly basis.

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

8.2 *Change in accounting standards*

The following new AAS's have been issued that are not mandatory for the 30 June 2020 reporting period. Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

AASB 1059 addresses the accounting for a service concession arrangement by a grantor that is a public sector entity by prescribing the accounting for the arrangement from the grantor's perspective. It requires the grantor to:

- recognise a service concession asset constructed, developed or acquired from a third party by the operator, including an upgrade to an existing asset of the grantor, when the grantor controls the asset;
- reclassify an existing asset (including recognising previously unrecognised identifiable intangible assets and land under roads) as a service concession asset when it meets the criteria for recognition as a service concession asset;
- initially measure a service concession asset constructed, developed or acquired by the operator or reclassified by the grantor at current replacement cost in accordance with the cost approach to fair value in AASB 13 *Fair Value Measurement*. Subsequent to the initial recognition or reclassification of the asset, the service concession asset is accounted for in accordance with AASB 116 *Property, Plant and Equipment* or AASB 138 *Intangible Assets*, as appropriate, except as specified AASB 1059;
- recognise a corresponding liability measured initially at the fair value (current replacement cost) of the service concession asset, adjusted for any other consideration between the grantor and the operator; and
- disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of assets, liabilities, revenue and cash flows arising from service concession arrangements.

Based on the Council's current assessment, there is expected to be no impact on the transactions and balances recognised in the financial statements as the Council is not a grantor in a service concession arrangement.

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

The Standard principally amends AASB 101 *Presentation of Financial Statements* and AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The amendments refine the definition of material in AASB 101. The amendments clarify the definition of material and its application by improving the wording and aligning the definition across AASB Standards and other publications. The impacts on the local government sector are expected to be minimal.

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

This Standard sets out amendments to Australian Accounting Standards, Interpretations and other pronouncements to reflect the issuance of the Conceptual Framework for Financial Reporting (Conceptual Framework) by the AASB. The impacts on the local government sector are expected to be minimal.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- Council have a policy for establishing credit limits for the entities council deal with;
- Council may require collateral where appropriate; and
- Council only invest surplus funds with financial institutions, which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired. Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b). The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset. To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 1.0%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report, except for noting that the COVID-19 pandemic is ongoing and it is not practicable to estimate the potential impact after the reporting date.

NOTE 9: OTHER MATTERS

9.1 Reserves

(a) Asset Revaluation Reserves

2019/20

Property

Land & land improvements	1,725	448	2,173
Buildings	16,835	(783)	16,052
	18,560	(335)	18,225

Infrastructure

Roads	48,329	(239)	48,090
Bridges	1,503	42	1,545
Footpaths and kerb and channel	3,453	(39)	3,414
Drainage	3,262	96	3,358
Recreational, leisure and community facilities	-	1,087	1,087
Waste management	-	(48)	(48)
Parks, open space and streetscapes	-	(250)	(250)
Aerodromes	340	43	383
Other infrastructure	312	(151)	161
	57,199	541	57,740

Total Asset Revaluation Reserves	75,759	206	75,965
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2018/19

Property

Land & land improvements	1,725	-	1,725
Buildings	16,835	-	16,835
	18,560	-	18,560

Infrastructure

Roads	53,446	(5,117)	48,329
Bridges	1,272	231	1,503
Footpaths and kerb and channel	3,750	(297)	3,453
Drainage	3,178	84	3,262
Aerodromes	744	(404)	340
Other infrastructure	285	27	312
	62,675	(5,476)	57,199

Total Asset Revaluation Reserves	81,235	(5,476)	75,759
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(b) Other Reserves

2019/20

Aerodrome Maintenance	15	-	15
Total Other Reserves	15	-	15

2018/19

Aerodrome Maintenance	15	-	15
Total Other Reserves	15	-	15

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)

Surplus/(deficit) for the year	2,671	6,019
Depreciation	5,458	4,896
Profit/(loss) on disposal of property, plant and equipment, infrastructure	952	(880)
Share of net profit/(loss) of associates	(31)	10
Bad and Doubtful Debts	9	14

Change in assets and liabilities:

(Increase)/decrease in trade and other receivables	801	(1,270)
(Increase)/decrease in other assets	(87)	(61)
(Increase)/decrease in trade and other payables	704	619
(Increase)/decrease in investments in associates	31	10
(Increase)/decrease in inventories	187	(138)
Increase/(decrease) in trust funds and deposits	(2)	(15)
Increase/(decrease) in provisions	95	(123)
Net Cash provided by/(used in) Operating Activities	10,780	9,081

9.3 Superannuation

Council makes all of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2020, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review is currently underway for the Defined Benefit category as at 30 June 2020 is expected to be completed by 31 December 2020.

As at 30 June 2019, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Yarriambiack Shire Council is a contributing employer was 106.0%. The financial assumptions used to calculate the VBIs were:

Net investment returns	6.0% pa
Salary information	3.5% pa
Price inflation (CPI)	2.0% pa.

Vision Super has advised that the estimated VBI at 30 June 2020 was 104.6%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2019 interim actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer Contributions

Regular Contributions

On the basis of the results of the 2017 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2020, this rate was 9.5% of members' salaries (9.5% in 2018/2019). This rate is expected to increase in line with any increases in the SG contribution rate and reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding Calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including [Employer name]) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that, the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2019 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2019 and the last full actuarial investigation was conducted as at 30 June 2017.

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

RATE	2020 \$M	2019 \$M
• A VBI surplus	\$131.9	\$131.9
• A total service liability surplus	\$218.3	\$218.3
• A discounted accrued benefits surplus	\$249.1	\$249.1

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2019.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

Council was notified of the 30 June 2020 VBI during August 2020 (2019: August 2019).

The 2020 triennial actuarial investigation

A triennial actuarial investigation is being conducted for the Fund's position as at 30 June 2020. It is anticipated that this actuarial investigation will be completed by 31 December 2020. The financial assumptions for the purposes of this investigation are:

	2020 TRIENNIAL INVESTIGATION	2017 TRIENNIAL INVESTIGATION
Net Investment return	5.6% pa	6.5% pa
Salary inflation	2.50% pa for the first two years and 2.75% pa thereafter	3.5% pa
Price inflation	2.0% pa	2.5% pa

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2020 are detailed below:

SCHEME	TYPE OF SCHEME	RATE	2020 \$'000	2019 \$'000
Vision super	Defined benefit	9.50%	74	104
Vision super	Accumulated fund	9.50%	742	677

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2020.

NOTE 10: CHANGE IN ACCOUNTING POLICY

Council has adopted AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income of Not-for-Profit Entities, from 1 July 2019. This has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements.

Due to the transition methods chosen by Council in applying these standards, comparative information throughout these financial statements has not been restated to reflect the requirements of the new standards except in relation to contracts that were not complete at 1 July 2019. The transition impact of these are detailed below.

a) AASB 15 Revenue from Contracts with Customers - Impact of Adoption

AASB 15 Revenue from Contracts with Customers applies to revenue transactions where Council provides services or goods under contractual arrangements.

Council adopted AASB 15 Revenue from Contracts with Customers using the modified (cumulative catch up) method. Revenue for 2019 as reported under AASB 118 Revenue is not adjusted, because the new standard is only applied from the date of initial application.

AASB 15 Revenue from Contracts with Customers requires revenue from contracts with customers to be recognised as Council satisfies the performance obligations under the contract.

b) AASB 16 Leases

AASB 16 Leases requires right of use assets and related liabilities for all lease agreements to be recognised on the balance sheet. The Statement of Comprehensive Income is to separately recognise the amortisation of the right of use asset, and the finance costs relating to the lease. Council has elected to adopt the modified (cumulative catch up) method under the standard and as such has not adjusted 2019 disclosures. The transition impact of these are detailed below.

c) AASB 1058 Income of Not-for-Profit Entities

AASB 1058 Income of Not-for-Profit Entities applies to income received where no contract is in place. This includes statutory charges (such as rates) as well as most grant agreements.

Council adopted AASB 1058 Income of Not-for-Profit Entities using the modified (cumulative catch up) method. Income for 2019 is not adjusted, because the new standard is only applied from the date of initial application.

AASB 1058 Income of Not-for-Profit Entities requires income to be recognised as Council satisfies the performance obligations under the contract.

d) Transition impacts

The following table summarises the impact of transition to the new standards on retained earnings at 1 July 2019.

	2019 \$'000
Retained earnings at 30 June 2019	147,687
Revenue adjustment - impact of AASB 15 Revenue from Contracts with Customers	-
Income Adjustment - impact of AASB 1058 Income of Not-for-Profit Entities	-
Impact of change in accounting policy - AASB 16 Leases	-
Retained earnings at 1 July 2019	147,687

A photograph of two women sitting at a wooden table. The woman in the foreground is wearing a black blazer and a blue lanyard with 'Yamoussoukro Shire Council' text. The woman in the background is wearing a black and white polka-dot top and a similar lanyard. A large white text overlay 'PERFORMANCE STATEMENT' is at the bottom. A vertical grey bar with a red diagonal stripe at the top left contains the text 'PERFORMANCE STATEMENT' written vertically.

PERFORMANCE STATEMENT

PERFORMANCE STATEMENT

YARRIAMBIACK SHIRE COUNCIL PERFORMANCE STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

DESCRIPTION OF THE MUNICIPALITY

Yarriambiack Shire Council is situated in the Grampians and Mildura & Murray Outback Regions and provides a link between Horsham in the south and Mildura in the northern end of that region. The Yarriambiack Creek is the main natural feature traversing the Shire. The area is also linked by road and rail systems that run in a north-south direction. The area has an almost ideal climate with a short winter and delightful autumn and spring. Summer temperatures can be hot, particularly in the north.

Yarriambiack Shire has an estimated residential population of 6,658 people. Warracknabeal is the main service centre of the area, with a catchment pattern that extends from the northern Wimmera to the Southern Mallee. It is complemented by Hopetoun in the north and Minyip, Murtoa and Rupanyup in the south, with 13 small towns spread throughout the Municipality.

The Shire is the heartland of grain production and handling in the Wimmera and Mallee. The dry-land farming area produces one quarter of Victoria's total production of wheat and barley and is noted for the production of lambs and wool.

Of the population, almost half the workforce is employed in agriculture. Many other residents depend indirectly on farming as they are employed in services used by the farming population. The population trends are remarkably similar to other areas across most of the Wimmera/Mallee.

SUSTAINABLE CAPACITY INDICATORS

For the year ended 30 June 2020

Indicator/measure	Results 2017	Results 2018	Results 2019	Results 2020	Material Variations
Population					
Expenses per head of municipal population <i>[Total expenses / Municipal population]</i>	\$ 3,460.24	\$ 3,297.32	\$ 3,107.69	\$ 3,661.46	Extra grant funding has enabled Council to spend more money providing services to the municipal population.
Infrastructure per head of municipal population <i>[Value of infrastructure / Municipal population]</i>	\$24,122.53	\$21,094.11	\$20,901.47	\$21,125.26	No material variation
Population density per length of road <i>[Municipal population / Kilometres of local roads]</i>	1.41	1.40	1.39	1.41	No material variation
Own-source revenue					
Own-source revenue per head of municipal population <i>[Own-source revenue / Municipal population]</i>	\$ 1,984.91	\$ 2,074.10	\$ 1,972.81	\$ 2,017.72	No material variation
Recurrent grants					
Recurrent grants per head of municipal population <i>[Recurrent grants / Municipal population]</i>	\$ 1,858.46	\$ 1,357.56	\$ 1,320.07	\$ 1,477.77	Council has received half of the 2020/21 Grants Commission allocation prior to the end of June 2019.
Disadvantage					
Relative Socio-Economic Disadvantage <i>[Index of Relative Socio-Economic Disadvantage by]</i>	2.00	1.00	1.00	1.00	No material variation
Workforce turnover					
Percentage of staff turnover <i>[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100</i>	13.8%	8.7%	9.0%	10.9%	There has been a slight increase in the number of staff resignations during the 2019/20 year. Due to the small number of staff employed by Council staff turnover statistics are sensitive to resignations.

DEFINITIONS

“adjusted underlying revenue” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

“infrastructure” means non-current property, plant and equipment excluding land

“local road” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

“population” means the resident population estimated by council

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

“relative socio-economic disadvantage”, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage

“SEIFA” means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website

“unrestricted cash” means all cash and cash equivalents other than restricted cash

SERVICE PERFORMANCE INDICATORS

For the year ended 30 June 2020

Service/Indicator/measure	Results 2017	Results 2018	Results 2019	Results 2020	Material Variations
Aquatic Facilities					
Utilisation					
Utilisation of aquatic facilities <i>[Number of visits to aquatic facilities / Municipal population]</i>	0.51	0.48	0.51	0.35	Number of visitors to Hopetoun the swimming pool is down 1030 compared to 2019/20. Aquatic facilities are seasonal and are only open from November to March.
Animal Management					
Health and safety					
Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	New in 2020	New in 2020	New in 2020	0%	No animal prosecutions occurred during the 2019/20 financial year. This indicator replaces indicator AM4.
Food Safety					
Health and safety					
Critical and major non-compliance outcome notifications <i>[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100</i>	100.00%	100.00%	100.00%	100.00%	Council issued 1 critical noncompliance notification during 2019/20.
Governance					
Satisfaction					
Satisfaction with council decisions <i>[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</i>	61.00	61.00	63.00	58.00	Based on the Customer Satisfaction Survey completed in the 2019/20 financial year.
Libraries					
Participation					
Active library borrowers in municipality <i>[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100</i>	10.49%	9.34%	8.92%	9.61%	No material variance
Maternal and Child Health (MCH)					
Participation					
Participation in the MCH service <i>[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100</i>	88.62%	75.26%	93.35%	90.08%	Council continues to have a high
Participation					
Participation in the MCH service by Aboriginal children <i>[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100</i>	66.67%	100.00%	100.00%	93.75%	No material variance

SERVICE PERFORMANCE INDICATORS

Service/Indicator/measure	Results 2017	Results 2018	Results 2019	Results 2020	Material Variations
Roads Satisfaction Satisfaction with sealed local roads <i>[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]</i>	38.00	38.00	42.00	40.00	Based on the Customer Satisfaction Survey completed in the 2019/20 financial year.
Statutory Planning Decision making Council planning decisions upheld at VCAT <i>[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100</i>	0.00%	0.00%	0.00%	0.00%	No planning applications were sent to VCAT during the 2019/20 financial year.
Waste Collection Waste diversion Kerbside collection waste diverted from landfill <i>[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100</i>	23.44%	25.31%	24.78%	2.18%	Due to the recycling crisis in Victoria caused by China's refusal to accept waste from Australia and an inadequate local recycling industry, Council was forced to send recyclable waste to the Doon landfill for 10 months of the financial year. This situation has now been resolved with recyclables being diverted from landfill since May 2020.

DEFINITIONS

“Aboriginal child” means a child who is an Aboriginal person

“Aboriginal person” has the same meaning as in the Aboriginal Heritage Act 2006

“active library member” means a member of a library who has borrowed a book from the library

“annual report” means an annual report prepared by a council under Sections 131, 132 and 133 of the Act

“CALD” means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English

“class 1 food premises” means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under Section 19C of that Act “class 2 food premises” means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under Section 19C of that Act

“critical non-compliance outcome notification” means a notification received by council under Section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

“food premises” has the same meaning as in the Food Act 1984

“local road” means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

“major non-compliance outcome notification” means a notification received by a council under Section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

“MCH” means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

“population” means the resident population estimated by Council

“WorkSafe reportable aquatic facility safety incident” means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2020

Dimensions/Indicator/measure	Results 2017	Results 2018	Results 2019	Results 2020	2021	Forecasts 2022 2023 2024			Material Variations
Efficiency									
Expenditure level									
Expenses per property assessment <i>[Total expenses / Number of property assessments]</i>	\$3,275.86	\$3,143.29	\$2,955.86	\$3,502.59	\$3,528.74	\$3,320.55	\$3,412.21	\$3,507.18	Expenses per property assessment have increased due to the increase in grants received for community projects.
Revenue level									
Average rate per property assessment <i>[General rates and Municipal charges / Number of property assessments]</i>	New in 2020	New in 2020	New in 2020	\$1,634.34	\$1,661.64	\$1,687.61	\$1,721.55	\$1,756.00	This indicator replaces indicator E1,
Liquidity									
Working capital									
Current assets compared to current liabilities <i>[Current assets / Current liabilities] x100</i>	159.21%	176.23%	265.80%	223.14%	179.47%	149.71%	115.95%	85.22%	Council has had an increase in current liabilities due to higher trade payables, increase in provision for landfill and due to the changes to the accounting treatment of leases (AASB 16 Leases).
Unrestricted cash									
Unrestricted cash compared to current liabilities <i>[Unrestricted cash / Current liabilities] x100</i>	101.09%	118.17%	145.37%	154.69%	85.53%	66.87%	41.85%	18.29%	No material variation
Obligations									
Loans and borrowings									
Loans and borrowings compared to rates <i>[Interest bearing loans and borrowings / Rate revenue] x100</i>	3.10%	1.02%	0.81%	0.63%	0.45%	0.12%	0.00%	0.00%	Loan for Street Sweeper has been reduced with \$21,000 paid off per year.
Loans and borrowings repayments compared to rates <i>[Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100</i>	2.02%	1.30%	0.17%	0.17%	0.63%	0.64%	0.60%	0.49%	No material variation

FINANCIAL PERFORMANCE INDICATORS

For the year ended 30 June 2020

Dimensions/Indicator/measure	Results 2017	Results 2018	Results 2019	Results 2020	2021	Forecasts		2024	Material Variations
Indebtedness Non-current liabilities compared to own source revenue <i>[Non-current liabilities / Own source revenue] x100</i>	4.47%	4.08%	4.72%	9.61%	4.27%	4.15%	4.04%	4.03%	Council's non current liabilities has increased by \$595,000 due to the changes to the accounting treatment of leases (AASB 16 Leases).
Asset renewal and upgrade Asset renewal and upgrade compared to depreciation <i>[Asset renewal and asset upgrade expense / Asset depreciation] x100</i>	New in 2020	New in 2020	New in 2020	165.82%	147.53%	112.17%	111.07%	110.01%	Council has received funding from Fixing Country Roads and extra Roads to Recovery funding which is enabling asset renewal. Council continues to prioritise asset renewal. This indicator replaces indicator O1.
Operating position Adjusted underlying result Adjusted underlying surplus (or deficit) <i>[Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100</i>	9.97%	7.31%	10.90%	4.15%	2.46%	(0.36%)	(2.10%)	(3.01%)	The surplus is significantly lower the previous year mostly due to increased materials and services expenses as well as employee costs as well as the timing of the Fixing Country Roads Grant of \$617,000 which was received at the end of the 2018/19 financial year and expended in the 2019/20 year. It is forecast that the surplus will decline in future years as grant opportunities for major projects are not budgeted.
Stability Rates concentration Rates compared to adjusted underlying revenue <i>[Rate revenue / Adjusted underlying revenue] x100</i>	45.72%	50.05%	52.78%	49.57%	51.08%	56.75%	57.31%	57.37%	No material variation
Rates effort Rates compared to property values <i>[Rate revenue / Capital improved value of rateable properties in the municipality] x100</i>	0.62%	0.63%	0.57%	0.49%	0.47%	0.48%	0.49%	0.49%	Rate revenue has increased but the capital improved value of the rateable properties has increased significantly due to high property values at sales.

RETIRED INDICATORS

For the year ended 30 June 2020

<i>Services/Indicator/measure</i>	<i>Results 2017</i>	<i>Results 2018</i>	<i>Results 2019</i>	<i>Results 2020</i>	<i>Forecasts</i>				<i>Material Variations</i>
					<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	
Animal Management Animal Management Animal management prosecutions <i>[Number of successful animal management prosecutions]</i>	0.00	0.00	0.00	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	This indicator has been replaced by animal management prosecutions
Obligations Asset renewal Asset renewal compared to depreciation <i>[Asset renewal expense/Asset depreciation] x100</i>	89.00%	108.00%	141.00%	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	This indicator has been replaced by asset renewal and upgrade compared to depreciation
Efficiency Revenue level Average residential rate per residential property assessment <i>[Residential rate revenue/Number of residential property assessments]</i>	\$ 757.00	\$ 680.00	\$ 701.00	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	Retired in 2020	This indicator has been replaced by average rate per property assessments

DEFINITIONS

“adjusted underlying revenue” means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

“adjusted underlying surplus (or deficit)” means adjusted underlying revenue less total expenditure

“asset renewal expenditure” means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

“current assets” has the same meaning as in the AAS

“current liabilities” has the same meaning as in the AAS

“non-current assets” means all assets other than current assets

“non-current liabilities” means all liabilities other than current liabilities

“non-recurrent grant” means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council’s Strategic Resource Plan

“own-source revenue” means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

“population” means the resident population estimated by Council

“rate revenue” means revenue from general rates, municipal charges, service rates and service charges

“recurrent grant” means a grant other than a non-recurrent grant

“residential rates” means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

“restricted cash” means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

“unrestricted cash” means all cash and cash equivalents other than restricted cash

BASIS OF PREPARATION

Council is required to prepare and include a performance statement within its Annual Report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 1989 and Local Government (Planning and Reporting) Regulations 2014.

Where applicable, the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 26 June 2019 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting council.

PERFORMANCE STATEMENT

CERTIFICATION OF THE PERFORMANCE STATEMENT

In my opinion the accompanying performance statement has been prepared in accordance with the Local Government Act 1989, the Local Government (Planning and Reporting) Regulations 2014.

ANITA J MCFARLANE

Corporate Services Manager

Date:

In our opinion the accompanying performance statement of the Yarriambiack Shire Council for the year ended 30 June 2020 presents fairly the results of Council's performance in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.

JEAN M WISE

Councillor

Date:

KYLIE L ZANKER

Councillor

Date:

JESSIE HOLMES

Chief Executive Officer

Date:

insert VAGO Report

insert VAGO Report



WOOMELANG SILO ART

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Yarriambiack
SHIRE COUNCIL

12.6 Local Government Inspectorate Quarterly Update October – Prepared by Jessie Holmes

SUMMARY

This report sets out the October quarterly update against the adopted Yarriambiack Local Government Inspectorate Report Action Plan. The focus over the last four months has centred around finance and asset management.

RECOMMENDATION:

That Council:

1. Note the October quarterly update on the adopted Local Government Inspectorate Action Plan and make them available to the public
2. That Council provide a copy to the Local Government Inspectorate Office, external and internal auditors

Resolution

Moved Cr K Zanker Seconded Cr J Wise

That the recommendation be adopted

Carried

ATTACHMENTS

Yarriambiack Local Government Inspectorate Action Plan – June quarterly Update.

DISCUSSION

The Local Government Inspectorate Report, "*Protecting integrity Yarriambiack Shire Council Investigation*" was released in November 2019.

The Local Government Inspectorate findings highlighted a number of deficiencies in governance practices across the Shire. As noted in the inspectorate report, many of the issues raised have since been addressed or are in the process of rectification.

Attached is the Local Government Inspectorate Action Plan which highlights the summary findings and the progress Council has made in addressing the outcomes noted in the report.

The next quarter will see a number of asset management based actions realized, including the Asset Lifecycle Policy, External Works Policy and improved management and control of Plant within the asset management system.

RELEVANT LAW

The Inspectorate report was instigated under the previous *Local Government Act 1989*.

COUNCIL PLANS AND POLICIES

The Yarriambiack Local Government Inspectorate Action Plan was adopted at the 2019 November Ordinary Council Meeting, with a requirement for quarterly public reporting to Council against the actions.

RELATED COUNCIL DECISIONS

The Yarriambiack Local Government Inspectorate Action Plan was adopted at the 2019 November Ordinary Meeting and the first quarterly report at the 2019 March Ordinary Meeting.

OPTIONS

Not applicable

SUSTAINABILITY IMPLICATIONS

The financial sustainability of Council relies heavily on strong asset and financial management both of which were highlighted in the LGI report for a lack of robustness around process and policy.

The Action Plan adopted by Yarriambiack Council in response to the report and the quarterly reporting on those actions is an important part of Council providing the public with a level of assurance that the risk is being taken seriously and actioned.

COMMUNITY ENGAGEMENT

As part of the Yarriambiack Local Government Inspectorate Action Plan, it was a requirement that throughout the two years' implementation period that quarterly reports be made to Council and be made publically available to ensure transparent accountability.

An update in September was circulated in the local newspapers.

RISK

Utilising the Risk Management Framework 2019, the following assessment has been made:

<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
Medium	Major	Lack of Robust systems and processes to prevent Fraud	Action plan highlights the measures for preventing fraudulent activities.
Medium	Significant	Governance – Policy documents substantially overdue for review and update.	Action plan highlights the number of policies that are being developed, revised and adopted to address key governance findings.
Medium	Major	Asset Management	Requirement for an Asset Lifecycle Policy and improved oversight of the Asset management system
Medium	Major	Perception of Council	Transparent Action Plan presented to Community and available for the General Public which outlines key measures Council is taking to address findings.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not Applicable

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.

Yarriambiack Action Plan – Local Government Inspectorate Report

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
ASSET MANAGMENT			
4.1 Private works a) Private works must cease. b) Draft and implement a policy in relation to work carried out outside of normal operational scope. c) Guidance to staff about why such works are inappropriate.	<p>As per the report, Staff have been advised that private works are to cease and no longer be provided. This has been further reiterated in All Staff memos in August, September and October, 2019.</p> <p>A clear policy will be developed in relation to scope of works that occur outside of normal operations.</p> <p>An updated Gifts, Benefits and Hospitality Policy was adopted at Councils September 2019 Ordinary Council meeting and has a declare all basis which staff have been consulted on.</p> <p>A new Staff Code of Conduct has been developed and was distributed at the November All Staff meeting which further details staff responsibilities about carrying out works, conflict of interest and misconduct.</p> <p>Staff training will continue to be provided on adopted and newly created policies, procedures and general governance as per the consultation mechanisms in the Enterprise Agreement.</p>	<p>Completed.</p> <p>Infrastructure department in consultation with finance. Dec, 2020. External Works Policy.</p> <p>Completed.</p> <p>Completed.</p> <p>Ongoing – with Governance and Probity training in August 2019.</p>	<p>New Manager Assets commenced March 2020, External Works Policy is a Performance Objective and in draft form.</p> <p>Draft Operations Manual has been created and is with the Manager Operations for final review.</p> <p>Staff Code of Conduct adopted 02/10/2019 and circulated via email and hard copy to all staff. During recruitment process new staff receive a copy of the Code of Conduct via email.</p> <p>Council has purchased an online learning management system. The following modules are included:</p> <ul style="list-style-type: none"> • Occupational Health and Safety • Information Privacy • Equal Employment Opportunity

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
			<ul style="list-style-type: none"> • Workplace Bullying and Harassment • Fraud and Corruption Awareness • Charter of Human Rights and Responsibilities • YSC Induction / Code of Conduct • Child Safe Standards and Reportable Conduct Scheme • Manual Handling. <p>Training is to be conducted every two years and new staff are to undertake training as part of their on boarding process. This has been rolled out across the organisation.</p> <p>Specific additional governance raining scheduled for all staff in August. A catch up session for new staff and staff who were unavailable for first round of governance training from 2019 will also be held.</p>
4.2 Sale of consumables or resources from Council Depot	Council has core business functions and any functions outside of that core business	Infrastructure department in consultation with finance.	New Manager Assets commenced March 2020,

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
<p>a) Council to create and enforce guidelines on the sale of consumables.</p> <p>b) Council to ensure tight controls are in place to ensure any sales undertaken do not prove anti-competitive for local businesses.</p>	<p>will need to be provided in line with a clear justification of purpose and guidelines as per an External Works Policy.</p>	<p>December 2020 external Works Policy to be finalised.</p>	<p>External Works Policy is a Performance Objective and in draft form.</p>
<p>4.3 Staff usage of Council equipment</p> <p>a) The practice of allowing depot employees to utilise plant and equipment for personal use or private works should cease immediately.</p> <p>b) Make it mandatory for all depot staff to be familiar with the policies and have each depot staff member sign off to confirm reading and understanding on a regular basis.</p> <p>c) Council should provide training and guidance on why such use of public resources after hours is not appropriate.</p>	<p>All Council staff have been advised via meetings and memo that plant and equipment can not be used for personal or private use.</p> <p>This has been reiterated in All Staff memos distributed in August, September and October 2019.</p> <p>A new Staff Code of Conduct has been developed and includes staff usage of Council equipment.</p> <p>Good Governance training was undertaken by All Staff in June 2019 and will be followed up with a refresher in August 2020 which also will include Probity related training.</p>	<p>Completed.</p> <p>Completed.</p> <p>Completed.</p> <p>Ongoing – with additional Governance and Probity training post Covid.</p>	<p>As part of the Annual Review process staff are required to sign off that they have acknowledged and read the Employee Code of Conduct.</p> <p>The new HR system has the capability to send out specific policies to staff to have them sign off on annually. Policies specific to the use of Council equipment and Council resources will be set up in the HR system to be reviewed annually.</p> <p>The learning management system will also address the use of Council resources and Private Works in the Induction /</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
			Code of Conduct training to be undertaken every two years.
<p>4.4 Council leasing private assets from staff.</p> <p>a) Review and update procurement policy as appropriate.</p> <p>b) Ensure all risk mitigation is in place prior to hiring assets from staff.</p>	<p>The updated Procurement Policy was adopted by Council at the May 2019 Ordinary meeting.</p> <p>Any consideration of leasing private assets from staff would be subject to a rigorous procurement process.</p> <p>The updated policy provides provision for aggregate spend over a two year period to be monitored.</p>	<p>Completed.</p>	<p>The Procurement Policy will be revised in April 2020 as part of the annual review process to include the leasing of Private Assets from staff.</p> <p>The Procurement Management Manual is in place and is the supporting document which outlines the procedures to follow to implement the Procurement Policy. This was be presented alongside the Procurement Policy to Council in April 2020.</p> <p>The new finance system is able to provide reporting tools to monitor aggregate spends on suppliers.</p>
<p>4.5 Unauthorised sale of plant and equipment</p> <p>a) Develop and implement a policy for recording of assets, their purchase, locations, status and disposal and provide this policy to the Inspectorate.</p>	<p>Council accepts that record keeping and management of assets has been poor.</p> <p>Investment in resources to provide improved asset management will be made and a policy will be developed to reflect improved practices developed including</p>	<p>Before Council for adoption.</p> <p>Utilise a staff member for the specific roll out of Assetfinda register update and maintenance, Plant completed.</p>	<p>Policy to be adopted by Council Oct 2020</p> <p>The policies are to be developed in consultation with finance as the Sale / Disposal of Plant, Equipment and Land must meet the requirements of</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
<p>b) Undertake a thorough reconciliation of all council equipment and other assets and record in a register that is updated each time plant and equipment is purchased or sold.</p> <p>c) The asset register must be updated regularly and access to the register restricted to appropriate staff.</p>	<p>the disposal of plant, equipment, land and any other assets.</p> <p>Current asset management systems including plant assist and Assetfinda will be better utilised and other council methods such as the use of QR codes/barcodes on all plant will be investigated. These systems will also allow restricted asset and provide an audit trail when changes are made.</p>		<p>the Accounting Standards. (Specifically AASB 116 PP&E).</p> <p>Student Design Engineer commenced and currently working on three-month project for verifying Plant in to register.</p> <p>Buildings and Land audit and condition reports undertaken and lodged with Assetfinda system in May 2020.</p>
<p>4.6 Sale of land</p> <p>a) Develop a sale of land policy and formally document the sale of land process to assist with adherence to the Act, promote uniformity across the organisation, and mitigate key person risk.</p> <p>b) Maintain all relevant sale of land correspondence and documentation on file.</p> <p>c) Maintain a written record of all key decision making rationale.</p>	<p>Whilst Council has a relatively low number of land sale transactions, the need for a policy and procedure to reflect the sale of land is crucial to ensure the requirements of the Act are met.</p> <p>A number of other local Councils have policies in place already and these will be utilised by Yarriambiack Shire and incorporate it in to the sale and disposal of asset policy.</p>	Before Council for adoption	<p>Asset Lifecycle Policy before Council for adoption Oct 2020.</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
4.7 Planning for capital expenditure a) A full program of works should be adopted for the capital works in the annual budget.	<p>As per the report, the practice of a non complete capital works program adopted in budget has been discontinued.</p> <p>All budgets will adopt a full capital works program and any material changes to the capital program throughout the year will be a decision of Council.</p>	Completed.	
FINANCIAL MANAGEMENT			
5.1 Procurement a) Council update its procurement policy in accordance with legislation and adhere to it. b) Procurement staff should use the Local Government Victoria best practice procurement guidelines to assist in developing their processes. c) Delivery of training and education to all procurement staff and evaluation panel members.	<p>Council adopted an update Procurement Policy at the May 2019 Ordinary Council meeting and has employed a full time Procurement Officer as at September 2019. The updated policy is in accordance with best practice.</p> <p>Council has purchased and rolled out four modules of online Procurement Training to the seven Councillors and key staff.</p> <p>A contract manual has been developed and templates are being created to ensure compliance with the Policy.</p>	Completed. Completed. Completed.	<p>Policy to be reviewed annually and presented to Council for adoption. A Procurement Management Manual has been developed to support the implementation of the Procurement Policy. (To be presented at the April Council meeting).</p> <p>Key staff have undertaken the MAV Procurement training. (30 staff members).</p> <p>Procurement and Contracts Officer appointed to provide better oversight and management of the procurement process, especially in relation to RFQ, EOI and RFT.</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
			Additional training rolled out in Oct 2020 by Maddocks In Situ program.
5.2 Recovery of outstanding rates a) Council should develop a policy to govern the management and recovery of outstanding rates. b) Take immediate action to recover outstanding rates or where appropriate, write off any unrecoverable debts.	<p>Council is committed to recovering outstanding debts and a policy will be developed alongside a clear plan for recovery.</p> <p>Monthly reporting to Council as currently occurs will also include key indicators of performance and collection success.</p>	Completed.	<p>Rates Policy and associated documents for debt management adopted at May Ordinary Council Meeting.</p> <p>A new agreement with KPIs has been entered in to for proactive recovery of debts.</p>
5.3 Corporate credit cards a) Council must adhere to its own policy on credit card use.	<p>As per a number of internal audit recommendations, a finance procedure manual is being developed and this will incorporate the procedure that accompanies the credit card policy will be developed.</p>	Completed.	<p>A Credit / Debit Card Request form has been developed to roll out across the organisation. Transactions cannot occur unless approved prior to purchase.</p> <p>Credit / Debit Card purchases to be included in the Procurement Policy, Motor Vehicle Policy (Fleet Card) and Finance Procedure Manual. (Finance Procedure Manual in Draft, to be reviewed and adopted).</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
5.4 Community Grants programs a) Develop and document the process, clearly outlining who has responsibility for the assessment/evaluation of applications, who is to prepare the report to Council and who is to sign off on the report prior to going to Council. b) Written assessments to be made for each application, outlining the reasons for approval or decline and why applications did not receive their full allocation. c) Councillors to receive full report for both recommended and not recommended applications c) Councillors should be removed from the evaluation process.	<p>A Community Grants policy and Community Grant Guidelines were adopted by Council at the August 2019 Ordinary Council Meeting and were used in the most recent round of community SHARE grants.</p> <p>The guidelines provide clarity around separation of duties and roles.</p>	<p>Completed.</p>	
5.5 Government Grants a) Adopt a Grant Management Policy. b) Create a comprehensive grants register.	<p>A Grant Management Policy and Grant Management Guidelines were adopted by Council at the August 2019 Ordinary Council Meeting.</p> <p>A Grant register has been developed but requires additional training of staff to ensure it captures all grants received.</p>	<p>Completed.</p> <p>Ongoing quarterly.</p>	

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
c) Council to act on the recommendations of its internal audit consultant.			
HUMAN RESOURCE MANAGEMENT			
6.1 CEO/Senior Officer contract and performance reviews. a) Review all senior officer contracts with immediate effect in accordance with relevant legislation. b) Align all future senior officer contracts with legislative requirements and industry standards.	<p>Council acknowledges that the current Senior Officer Contracts are not in accordance with relevant legislation and will transition them to the expected industry standard at renewal opportunities. This will be reflected in the contract terms, remuneration and performance indicators.</p>	To be rectified at end of current contracts.	<p>New Director Contracts based on Maddocks Template (Best Practice) as new Directors appointed and previous contracts are renewed.</p>
6.2 Secondary employment a) Develop and implement a secondary employment policy to ensure accountability and transparency.	<p>The guidelines around secondary employment are incorporated in to the Human Resources Policy.</p> <p>The need to declare secondary employment is contained within the new Staff Code of Conduct and recent Good Governance Training provided information and advice to staff about the need to declare secondary employment.</p> <p>Staff self declare and are provided with an acknowledgement letter approving or declining the secondary employment request.</p>	Completed.	<p>Secondary Employment Guideline contained in the Human Resource Policy and Guidelines Manual adopted on 21 November 2019 and distributed across the organisation.</p> <p>Secondary Employment referenced in the Employee Code of Conduct. (Adopted Oct 19).</p> <p>A register secondary employment declarations set up and CEO letter sent to staff</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
			who register secondary employment. The letter addresses and conflicts of interest that may present and control measures to be implemented. (Also addresses OHS and Fatigue Management as a standard clause).
GENERAL GOVERNANCE			
7.1 Governance schedule a) Develop a whole of organisation governance schedule that captures each of the council's statutory obligations and that clearly details the responsible staff member and function to be carried out. b) Information on progress against governance schedule milestone provided to management and council.	<p>Council purchased RelianSys in June 2019 and is currently rolling out the six modules including Compliance provides detailed obligations contained in relevant Acts and assigns responsibilities for each of the statutory obligations which are escalated should they not be undertaken. Dashboards allow for accountability.</p> <p>A governance schedule can then be produced and provided to Council to demonstrate progress and compliance, which will occur six monthly.</p>	Completed.	RelianSys set up and all Council Policies included in the system.
7.2 Policy Framework a) Ensure updated policies are in place for key operational issues.	<p>Another of the modules in RelianSys is Monitor which schedules, reminds, tracks and centralises critical information in one place.</p>	Completed.	

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
<p>c) Policy review should form part of the governance schedule.</p> <p>c) Senior management and council need to be accountable for the policy review process.</p>	<p>This also allows for assigning responsibilities and tracking progress on the dashboard.</p> <p>This will form part of the governance schedule which will be reported on six monthly to Council.</p>		
<p>7.3 Record Keeping</p> <p>a) Records are to be kept in accordance with the Public Records Act.</p> <p>b) All records should be converted to electronic format.</p> <p>c) Training should be provided to all staff on record storage and their responsibilities under the Public Records Act as a high priority.</p>	<p>Council acknowledges that the Record Keeping across the organisation is poor and requires significant investment and improvement to comply with the Public Records Act.</p> <p>Council has partnered with five other rural councils in a Rural Council Transformation Program that includes the acquisition of a Finance, Payroll and Records Management System. A Business Case for the project is being finalised and Procurement is intended to take place in 2020.</p> <p>Training will be an important part of this process and budgeting in the 20/21 HR Training budget will include Records Management training.</p>	<p>An external cost on converting permanent records to digital will be obtained and a staged approach over several budget cycles taken to digitalise.</p> <p>Records through AvePoint being rolled out Sept/Oct 2020.</p>	<p>An EDRMS has been procured and is being implemented, with expected roll out between July 1 – September 30, 2020.</p> <p>The PROV record keeping online training has been rolled out across the organisation in the coming months.</p> <p>Learning Management System includes Information Privacy.</p> <p>Costs for converting files were financially prohibitive. Following discussions with PROV, quotes for a new, compliant records storage shed to shelve existing paper records are being sought in lieu. Capital budget for storage shed proposed in 20/21 budget.</p>

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
7.4 Audit Committee a) Conduct and immediate review of the charter, reference Audit Committees – A Guide to good practice for local government and the July 2014 gap analysis in conjunction with publically available charters of similar councils. b) Restructure the expiry dates of each of the independent members. c) Develop a set of performance objectives for the committee and have them conduct an annual self-assessment against the objectives. d) Ensure that at all times the quota and membership of independent members are in accordance with the requirements set out in the charter.	<p>As per the investigative report, Council currently has a well functioning Audit and Risk Committee.</p> <p>A new Audit Charter was adopted by Council at its July 2019 Ordinary Meeting and incorporates risk management, staggered expiry dates and annual self assessment requirements.</p> <p>The charter was developed with the good practice guide and audit recommendations.</p>	Completed.	
7.5 Special committees a) Immediate review of committee instruments of delegations to ensure compliance with the Act.	<p>Council has requested legal advice in relation to the two S86 housing committees to look at a transfer of these assets to community management.</p>	Lease and Licence policy adopted by Council at June Ordinary Meeting.	Director working through the new Local Government Act committee requirements in consultation with community.

Recommendations	Council Actions	Timeframe and Responsible Officers	March 2020 Update on status
<p>b) Review of interest return exemptions for current committee members.</p> <p>c) Appropriate and effective management oversight of special committees to ensure financial accountability and compliance with legislation.</p>	<p>In the interim all four Committees of Management will be reviewed to ensure appropriate delegations and oversight.</p> <p>Council is currently recruiting a Sport and Recreation Officer who will also be responsible for pools to provide improved governance and oversight and support to community of management pool committees.</p>		<p>Legal advice on Housing S.86 committee provided and housing to stay with Council.</p> <p>Sport and recreation officer appointed and working through agreements at sites across the Shire.</p>
<p>7.6 Delegations</p> <p>a) Ensure that all delegations made by council are reviewed within the period of 12 months after a general election in accordance with section 98 (6) of the Act.</p> <p>b) Ensure that all staff holding a delegated authority are trained in regard to their obligations under the delegations.</p>	<p>The delegations are currently up to date and are also included as a module with Authorisations in the RelianSys suite of software Council has purchased and implemented utilising Maddocks updates and templates.</p>	<p>Designated in RelianSys – completed.</p>	<p>Authorisations and Delegations training to be held on 12 March 2020 for Councillors and key Council personnel. Training facilitated by Maddocks.</p>
<p>7.7 Local Laws</p> <p>a) Develop a process whereby local laws reviews commence at least 12 months prior to their expiry date and are adopted before the local law sunset dates.</p>	<p>A new Meeting Local Law was adopted by Council at the September 2019 Ordinary meeting and gazetted on October 3, 2019 and is now in operation.</p> <p>Meeting and Community Local Laws are incorporated in the Governance schedule in Reliansys.</p>	<p>Completed.</p> <p>To be incorporated as the next module is rolled out.</p> <p>Budget for a new website proposed in 20/21 Council</p>	<p>Quotes obtained for new website and proposed for 20/21 budget.</p>

<i>Recommendations</i>	<i>Council Actions</i>	<i>Timeframe and Responsible Officers</i>	<i>March 2020 Update on status</i>
<p><i>c) Include the local laws review as part of the governance schedule.</i></p> <p><i>c) Publish all local laws on the Council website.</i></p>	<p>Consideration in the 20/21 Budget for an improved website will be made. The current website is outdated, no longer fit for purpose and difficult to keep up to date due to onerous back end functionality.</p>	<p>Budget – Grant funding received from LGV.</p>	

12.7 Draft Asset Lifecycle Policy – Prepared by Tammy Smith

SUMMARY

The Asset Lifecycle Policy has been developed to address a number of key Audit Actions in relation to the capitalisation, depreciation, revaluation and disposal of Assets.

RECOMMENDATION

That Council:

- Adopts the Asset Lifecycle Policy as attached with an effective date of 21 October 2020.
- Approve the review and adoption of changes to Appendix A of the Policy; be undertaken by the Chief Executive Officer.
- Rescind the Asset Recognition Policy adopted on 10 June 2009; as the asset recognition requirements are included in the Asset Lifecycle Policy.

Resolution

Moved Cr C Heintze Seconded Cr T Hamilton

That the recommendation be adopted

Carried

ATTACHMENTS

Draft Asset Lifecycle Policy

DISCUSSION

The Policy has been developed taking a holistic approach to the acquisition, depreciation, revaluation, disposal and sale of assets. The policy also addresses the accounting methodology applied when such treatment is required.

The Policy addresses a number of key audit actions that were identified during the Yarriambiack Shire Council Local Government Inspectorate Investigation and other Audits as below:

Audit	Recommendation	Status
Local Government Inspectorate Investigation	Develop and implement a policy for recording of assets, their purchase, locations, status and disposal and provide this policy to the Inspectorate.	Recommend to Close
Local Government Inspectorate Investigation	Develop a sale of land policy and formally document the sale of land process to assist with adherence to the Act, promote uniformity across the organisation, and mitigate key person risk.	Recommend to Close

External Audit – 2015 Final Management Letter	Plant, equipment, furniture and motor vehicle transactions should be properly classified as they occur. Infrastructure asset transactions (including land and buildings) should be transferred from work in progress accounts throughout the year, as soon as the project is completed.	Remain Open. Test policy application.
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RELEVANT LAW

This Policy will be implemented in conjunction with the following legislation:

- a) Under clause 3 of schedule 10 of the *Local Government Act 1989*, Council has the authority to discontinue a road or ROW, or part thereof, and sell it to a third party or retain it for municipal purposes.
- b) Under section 24A of the *Subdivision Act 1988*, Council has the authority to initiate procedures to remove and vest in itself all, or part, of a drainage reserve or sell it to a third party.
- c) Under section 189 of the *Local Government Act 1989* (up to 30 June 2021) and Part 4, Division 4 of the *Local Government Act 2020* (from 01 July 2021), Council has the authority to sell land to a third party. This may include discontinued roads and/or reserves and other Council properties.
- d) Under section 20 of the *Subdivision Act 1988*, Council may sell land set aside as public open space but must abide by the legislation in relation to the use of funds derived from the sale.
- e) Australian Accounting Standards:
 - Property Plant and Equipment AASB 116
 - Fair Value Measurement AASB 13
 - Income of Not for Profit Entities AASB 1058
 - Impairment of Assets AASB 136
 - Intangible Assets AASB 138
 - Investment Properties AASB 140

COUNCIL PLANS AND POLICIES

Council Plan 2017-2021

Strategic Objective 1 – Good Governance.

This policy has been developed based on best practice guidance and to manage Council's strategic and operational risks.

RELATED COUNCIL DECISIONS

Council Minutes 11 December 2019 Adoption of the Local Government Inspectorate Action Plan.

OPTIONS

Not Applicable.

SUSTAINABILITY IMPLICATIONS

Sustainability consideration have been considered and there are no reported implications.

COMMUNITY ENGAGEMENT

Engagement has not been undertaken to develop this policy. Council is currently drafting a Community Engagement Policy that will outline the specific engagement activities that will occur in the near future when reviewing policies, procedures and plans.

RISK

Utilising the Risk Management Framework 2019, the following assessment has been made:

<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
Medium	Major	Lack of Robust systems and processes to prevent Fraud	The Policy addressed the process for the Disposal and Sale of Land and other Assets.
Medium	Significant	Governance – Policy documents substantially overdue for review and update.	Policy updated utilising the Inspectorate findings, the new Local Government Act and Best Practice Guidelines.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.



Asset Lifecycle Policy

Ratified by Council on: 21 October 2020

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Definitions

Asset: The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if:

- (a) it is probable that future economic benefits associated with the item will flow to the entity; and
- (b) the cost of the item can be measured reliably.

Items such as spare parts, stand-by equipment and servicing equipment are recognised in accordance with this Standard when they meet the definition of property, plant and equipment. Otherwise, such items are classified as inventory.

Revaluation: An increase in an asset's value in order to reflect the current market value of the asset.

Fair Value: Is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Impairment: Is the amount by which the carrying amount of an asset exceeds its recoverable amount.

Depreciation Replacement Cost: Is the current replacement cost less accumulated depreciation to reflect the already consumed future economic benefits of the assets.

Market approach: Is a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (or similar) assets, liabilities, or a group of assets and liabilities, such as a business.

Non-financial Physical Asset: A non-financial physical asset is an asset with a physical value. Examples include real estate, equipment, machinery or a vehicle.

Revaluation Model: Being an assets fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

AASB: Australian Accounting Standards Board.

Administrative Updates

It is recognised that, from time to time, circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter the policy, such a change may be made administratively. Examples include a change to the name of a Council department, a change to the name of a Federal or State Government department, and a minor update to legislation which does not have a material impact. However, any change or update which materially alters this document must be by resolution of Council.

Asset Lifecycle Policy and Procedure

1 Objective

The objective of this policy and procedure is to outline and define the process for how Yarriambiack Shire Council accounts for tangible and intangible assets from a monetary and non-monetary perspective.

The Policy and procedure will outline the principles and process for:

- Asset recognition and capitalisation.
- Asset renewals and upgrades.
- Asset depreciation.
- Asset revaluation.
- Asset disposal.
- Asset componentisation.
- Asset stocktakes.
- Managing low value, high risk of theft portable assets.

2 Responsibility

The Director Business Strategy and Performance in conjunction with the Manager Corporate Services is responsible for ensuring assets are:

- a) Accounted for in accordance with Australian Accounting Standards.
- b) Disposed of in accordance with legislative requirements, Council's policies and procedures and accounting standards.
- c) Depreciated and revalued in accordance with accounting standards and guidance provided within this policy and procedure.

The Director Assets and Operations in conjunction with the Manager Assets is responsible for ensuring that:

- a) All assets are recorded in Council's asset register.
- b) All assets are componentised in accordance with this policy and procedure.
- c) Plant, fleet and equipment stocktakes are undertaken every 12 months.

The Business Transformation Officer is responsible for ensuring that:

- a) ICT equipment stocktakes are undertaken every 12 months.
- b) ICT assets are disposed of in accordance with this policy and procedure.

3 Policy Statement and Scope

The Policy and Procedure:

- a) States the measurement and recognition model council applies to its assets.
- b) Provides guidance to staff involved in budgeting and expenditure decisions around assets.
- c) Provides direction on responsibilities around asset data management.
- d) Specifies how assets will be depreciated and applying an assets useful life.
- e) Specifies how assets will be revalued; and
- f) Outlines the process for the Disposal and Sale of assets.

4 Definition of Expenditure

4.1 Administration / Operations Costs

Administration and Operation costs are defined as costs associated with the general administration and operation of the business. Costs that are to maintain a business's daily operations and administer its business.

Administrative and operational costs are not directly attributable to the production of goods and services.

Example of Administrative Costs are salaries, wages, professional fees such as consulting, legal and audit fees, office supplies, subscriptions, insurance, depreciation, utilities.

4.2 Maintenance Costs

Maintenance costs are costs incurred to keep an item in good condition or good working order.

Maintenance and repairs is defined as the costs incurred to bring an asset back to an earlier condition or to keep the asset operating at its present condition (as opposed to improving the asset). In order to realise the full potential of any asset, routine maintenance is required. Maintenance does not return the asset to its "as new" condition, but it stops it from deteriorating quicker than it should.

4.3 Recurrent Expenditure

Administration, operations and maintenance costs are costs generally considered as "Recurrent Expenditure" and accounted for in the Profit and Loss Statement.

Administration costs that directly attribute to bringing an asset to the location and condition necessary for it to be capable of operating in the manner intended by management may be allocated to the project and classified as capital costs¹. Refer to [Appendix A](#) for further guidance.

4.4 Capital Costs

Capital expenditure is expenditure, which has benefits (service potential), expected to last for more than 12 months. Capital costs include the purchase/construction of a new asset, renewal/replacement, and expansion/upgrade of existing assets.

- a) New asset capital expenditure is costs associated with the purchase of a new asset such as a building, land or the construction of a new asset.
- b) Capital renewal/replacement is expenditure on an existing asset, which restores the service potential and extends the life of the asset beyond that which it had originally. As it extends the life of the asset any income generated from it will likewise be extended. Future operating and maintenance expenditure may be reduced if completed at the optimum time, e.g. resurfacing or resheeting part of a road network, replacing a section of a drainage network with pipes of the same capacity, resurfacing an oval.
- c) Capital upgrade/expansion is expenditure, which enhances an existing asset to provide a higher level of service. Upgrade expenditure is discretionary and may not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure, including depreciation, in the future because of the increase in the council's asset base, e.g., widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility, building extension etc.

¹ Australian Accounting Standards AASB 116 Property Plant and Equipment (Elements of Cost)

Refer to [Section 5.3 Asset Acquisition and Construction Costs](#) for what costs can be considered capital in nature and allocated to an asset.

5 Asset Recognition

5.1 What is an Asset?

An asset is a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity.

Assets include physical assets which provide future economic benefits for more than 12 months. Any item which has a life of less than 12 months is expensed under a maintenance or operational budget and cannot be classed as an Asset.

5.2 When is an Asset Recognised?

An asset is recognised in the balance sheet when it is probable that the future economic benefits will flow to the entity and the asset has a cost or value that can be measured reliably.

Assets will be measured and recognised in accordance with AASB 116 – Property Plant and Equipment:

- a) An item of property, plant and equipment that qualifies for recognition as an asset shall be measured at its cost.
- b) Notwithstanding this, where an asset is acquired at no cost, or for a nominal cost (as the case with developer and other granted assets), the cost is its fair value as at the date of acquisition.

Assets owned by Yarriambiack Shire Council not previously recognised shall be recognised in line with the requirements of AASB 116.

Not for Profit entities are to consider AASB 1058 Income of Not For Profit Entities when assessing the value of an asset that is considered significantly less than fair value principally.

Land under roads acquired after 30 June 2009 is brought to account using the cost basis. Council does not recognise land under roads that is controlled prior to that period in its financial reports.

5.3 Asset Acquisition and Construction Costs

Assets acquired by Council are to be recorded based on acquisition or construction cost (fair value) plus costs incidental to acquisition including architect's fees, engineering fees and all other costs incurred in preparing the asset ready for use.

The following are to be included in the cost base to bring the asset to use and what is considered capital expenditure and what is considered recurrent (operational / administration expenditure):

Activity	Recurrent Expenditure (Profit and Loss)	Capital Expenditure (Balance Sheet)
All activities prior to decision made to proceed with investment including: <ul style="list-style-type: none"> Strategic planning reports. Project feasibility planning and investigation. 	✓	
All activities following decision made to proceed with investment including: <ul style="list-style-type: none"> Planning approvals. Survey and design. Professional fees. 		

Activity	Recurrent Expenditure (Profit and Loss)	Capital Expenditure (Balance Sheet)
<ul style="list-style-type: none"> Site preparation. Construction. Contract payments (excluding compensation payments.) Council direct costs, wages, salaries, plant hire, materials, on- costs. Administration and other general overhead costs. Supervision. Transport, installation, assembly and testing. Project Management. <p>Future dismantling and removing item and site restoration (where applicable)</p>		✓

5.4 Gifted Assets

Assets which are gifted or contributed to Council by developers or other bodies (i.e. - acquired for nil consideration) are to be recorded at fair value at the date of acquisition, based on currently assessed replacement rates or developer costs (whichever is the best information source at the time).

5.5 Internally Constructed Assets

The cost of assets constructed by Council shall include the cost of all materials used in construction, direct labour employed and an appropriate proportion of variable and fixed overheads.

5.6 Materiality

Assets are recognised on the balance sheet when the cost is greater than the thresholds below:

Asset Class	Threshold
Land & Land Under Roads	\$1000
Buildings	\$5000
Plant, Machinery and Equipment	\$1000
Motor Vehicles	\$1000
Fixtures, Fittings and Furniture	\$1000
Earthworks All	\$5000
Gravel Road Pavements / Re-sheets	\$2000
Sealed Road Pavements	\$5000
Sealed Road Final Seal	\$2000
Bridges	\$5000
Footpath, Kerb and Channel	\$2000
Drainage	\$5000
Aerodromes	\$5000
Recreation and Leisure	\$5000
Parks and Open Space	\$5000

Asset Class	Threshold
Waste Management	\$5000
Other Infrastructure	\$5000

5.7 Low Value and High Risk of Theft – Portable Assets

Whilst an asset may not be recognised as an asset on the balance sheet, Council does record all low value, portable – high theft assets in the Asset Register. The assets will be held at zero value in the register and expensed in the year that they are purchased.

Categories of assets that are considered low value, high risk portable assets are (but not limited too):

Information Communication Technology Equipment < \$1000
Furniture <\$1000
Office Equipment < \$1000
Tools and Equipment < \$1000

6 Work in Progress (WIP)

Capital works still in progress at balance date are recognised as other non- current assets (under WIP) and transferred to the infrastructure, property, plant and equipment asset register when completed ready for use.

The Capital works project costs are recorded in the Xero Financial Management System. When the project is complete, the costs allocated to the project that represent bringing the asset to the "location and condition necessary for it to be capable of operating in the manner intended by management" is recognised as the cost of the Asset.

The cost is to be transferred from the WIP Project and capitalised as an Asset on the Balance Sheet. The cost of the asset is also to be recorded in the Asset Register.

The Transactions are as follows:

Balance Sheet Accounts	DEBIT	CREDIT
Asset (Balance Sheet)	\$5000	
Capital Works in Progress		\$5000
When an Asset is Capitalised Journal from Xero Capital WIP Account to Asset Account. This will decrease the Capital Work in Progress Balance and increase the Asset Balance.		

7 Fixed Asset Register

The fixed assets register is to record individual assets in sufficient detail as to permit their identification and control. The fixed asset register is to be updated on an ongoing basis as asset transactions occur, with a detailed review to be undertaken annually in line with asset revaluations and financial reporting requirements. The fixed assets register is to be used for the purpose of identifying, revaluing and depreciating assets.

8 Asset Depreciation

Depreciation is defined in AASB 116 as the systematic allocation of the depreciable amount of an asset over its useful life.

Council uses straight line depreciation for all its non-current assets on the basis that the economic benefits, being the service provided by the asset, are generally used in a

uniform manner throughout the assets useful life. This decision is based on the recommendation paper from Local Government Victoria².

The straight line depreciation method differs from the concept of condition based depreciation which, in the above example, does not reflect the pattern of consumption of the future economic benefits but rather measures the degradation curve of the underlying asset providing those economic benefits. Consequently, methods that vary depreciation over time to reflect an asset's condition require a clear rationale and demonstrable explicit linkages to the rate of consumption of economic benefits. The clear linkage cannot be demonstrated as a trafficable road in the first year of its life can be argued to provide the same service potential in its 50th year of life – it allows commuters to get safely from A to B.

In accordance with AASB 116 - Property, Plant and Equipment, depreciation of an asset will begin from the time the asset is available and ready for use. This includes the asset being in its intended location and in a condition to enable the assets to be used in the manner they were intended. In the case of contributed assets, depreciation will begin from the time of handover to Council of those assets.

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over the useful life.

8.1 Accounting for Depreciation

A depreciation calculation for each applicable asset class will be processed in the Asset Register. A journal will be compiled and processed based on the Asset Register Report and recorded in Council's financial management software to recognise the depreciation. Reconciliation / adjustments will be completed bi-annually, in December and June each year.

Where there is a delay in the recording of the asset in the Asset Register, Council must ensure that depreciation is accounted for in the period since the asset was available for use in line with AASB - 116, not from the date it was entered into the Asset Register system.

9 Investment Property

Investment property are held to generate long-term rental yields. An investment property is measured initially at cost, including transaction costs. Cost incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. In line with the requirements of AASB140 Investment Property, subsequent to initial recognition at cost, an investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the Comprehensive Income Statement in the period that they arise. Investment properties are not subject to depreciation. Rental income from the leasing of investment properties is recognised in the Comprehensive Income Statement in line with the requirements of AASB 1058.

10 Intangible Assets

Intangible assets are amortised in accordance with their useful life. Some intangible assets have indefinite or unlimited useful life. Such assets are not amortised.

Intangible assets are amortised using the straight-line depreciation method.

² Local Government Victoria – Local Government: Accounting for non-current physical assets under AASB 116 – A guide, May 2006.

AASB 138 Intangible Assets provides guidance on the accounting treatment of intangible assets.

Leases are recognised as intangible assets on the balance sheet.

11 Useful Life

Depreciation is recognised on a straight-line basis over the useful life of the asset. Useful life is the period over which an asset is expected to be available for use by the entity.

The useful life of each infrastructure asset has been estimated based on the best information available to Council.

The useful life of Council Assets will be reviewed at least annually. If expectations differ from previous estimates, the change(s) shall be accounted for in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

The Director Assets and Operations is to provide the Manager Corporate Services with a formal letter, addressed to the external auditors, confirming that the Useful Lives of the Assets have been reviewed and confirm any changes (if any).

Residual Value

Unless there is evidence to the contrary, Council deems all non-financial physical assets, other than vehicles, to have a residual value of zero.

Useful Life periods for each class of asset are shown at [Appendix A](#).

12 Asset Revaluation

Council is required to measure fair value accurately for all Yarriambiack Shire Council financial assets. Accurate and reliable measurement will ensure the revaluation of non-current assets is triggered according to the stipulations in standards and directions.

Accounting Standard AASB 116 Property Plant and Equipment (AASB 116) prescribes the methods of accounting for Property Plant and Equipment along with AASB 138 Intangible Assets (AASB 138) and AASB 140 Investment Properties (AASB 140). Under the standards, Yarriambiack Shire Council can elect to adopt the cost model or the revaluation model of valuation.

Council utilises the approach that all non-current physical assets are to be measured using the revaluation model.

The Fair Value of all Yarriambiack Shire Council assets is measured in accordance with AASB 13 Fair Value Measurement (AASB 13).

Fair Value assessments are to be conducted annually on all asset purpose groups (Yarriambiack Shire Council financial asset classes) to ensure the values reflect fair value at the end of the annual reporting period. Fair value assessments are undertaken according to AASB 13.

12.1 Revaluation of Non-Current Assets

Council is required to undertake an annual assessment for every asset to assess if movement is material under the requirements of AASB 13.

Council's financial asset class investment properties are to be revalued annually by a certified Valuer.

12.2 Fair Value Measurement

Fair value is measured and reported annually in the Council's annual financial statements, in accordance with AASB 13:

The fair value measurement methods applied to each financial asset class are as per [Appendix A](#).

12.3 Impairment

Any reassessment of value shall be tested for impairment. This impairment shall be tested against the principles established by AASB 136 Impairment of Assets (AASB 136) with due regard to the criteria that applies to not for profit entities.

Intangible assets with indefinite useful lives are tested annually to ascertain if their carrying value exceeds their recoverable amount.

The Director Assets and Operations must provide the External Auditors with a letter at the end of each financial year, attesting to the fact that the assets have been tested for impairment.

12.4 Accounting Treatment for the Revaluation of Assets

When non-financial physical assets are revalued, an entity shall account for the accumulated depreciation at the date of the revaluation by eliminating the accumulated depreciation balance against the gross carrying amount of the asset and increasing the net amount to the revalued amount of the asset.

The amount of the adjustment of accumulated depreciation forms part of the increase or decrease in carrying amount that is accounted for in accordance with paragraphs 39, Aus39.1, 40, Aus40.1 and Aus40.2 of AASB 116.

12.5 Treatment of accumulated Depreciation on Revaluation

AASB 116 permits an entity to account for accumulated depreciation at the date of the revaluation either by:

- increasing proportionately the accumulated depreciation balance with the increase in the gross carrying amount of the asset, so that the net carrying amount of the asset after revaluation equals its revalued amount (gross approach); or
- eliminating the accumulated depreciation balance against the gross carrying amount of the asset and increasing the net carrying amount to the revalued amount of the asset (net approach).

Council measures non-current physical assets using the revaluation model, and accounts for the accumulated depreciation at the date of the revaluation by applying the net approach.

12.6 Derecognition and/or Disposal of Revalued Assets

An entity may elect to transfer the revaluation surplus/ (deficit) in respect of a non-financial physical asset to the accumulated funds when the asset is derecognised (except for transfers via contributions by owners).

Not-for-profit entities are generally not recommended to transfer the revaluation surplus/ (deficit) relating to derecognised assets to accumulated funds.

13 Disclosure

Annual disclosure notes required are contained within the Model Financial Report for Victorian Local Government (Model Report).

14 Asset Disposal

All non-current assets will be written off on disposal or when no future economic benefits are expected from their use.

When an asset is sold and its selling price varies from the carrying amount in Council's balance sheet, a gain or loss on disposal will be recognised directly to the Income Statement in accordance with AASB116.

If an asset is disposed before it has been fully depreciated, the carrying amount represents a loss on disposal and will be expensed.

14.1 Sale of Motor Vehicles

The sale of Motor Vehicles is in accordance with Council's Motor Vehicle Policy.

14.2 Sale of Assets (Other than Motor Vehicles)

The sale of assets refers to all assets or property no longer required by Council for strategic or operational purposes and which have been identified for potential sale, transfer, exchange or disposal.

This includes:

- Land and Buildings
- Public open spaces
- Plant and Equipment (excluding vehicles).

14.3 Identifying Surplus Assets

Land and Buildings and Public Open Spaces

In identifying any potential surplus Council owned assets, a report shall be presented to Council providing all relevant information regarding the asset identified for potential sale including environmental and planning issues and shall include a proposed process for undertaking both consultative and/or statutory processes under the Local Government Act, including provisions for Council to hear submissions from the community related to the proposed sale.

The decision to proceed to offer specific parcels of land for sale (excluding Right of Ways and Road Discontinuances) rests exclusively with Council and will always require a Council Resolution.

Plant and Equipment

Plant and equipment maybe sold under the Chief Executive Officers delegation if all of the criteria's outlined in the Asset Disposal section of this policy are met.

14.4 Sale of Surplus Assets

The procedure for any sale of surplus Council assets are subject to one of the following requirements:

- Trading the equipment to suppliers (testing that value for money has been achieved); or
- Obtaining expressions of interest from interested buyers; or
- Selective tender from an identified group of buyers; or
- Public tender – openly seeking buyers using the tender process (including third party provider); or
- Public auction - advertisement for auction through the local paper and, where appropriate, a paper circulating in the State, or procuring the services of an auctioneer.

The selection process is to give consideration to:

- The method likely to return the higher value net of disposal costs; and
- The current written down value (book value) of the asset; and
- Compliance with relevant statutory obligations.

The sale of each item of plant and equipment is to be subject to a minimum reserve price to be approved by the Chief Executive Officer.

14.5 Council Owned Land

All sales, exchanges and transfers of land are required to comply with the provisions of the *Local Government Act 2020*³. Sales are to be conducted through a public process (i.e. public auction, public tender or by registration of expressions of interest) unless circumstances exist that justify an alternative method of sale, (for example the sale or exchange of land by private treaty).

All sales and exchanges of land should occur at not less than the market value assessed by Council's appointed Valuer.

Land will not be sold for less than the market value, unless there are some significant and independently verified alternate community benefits derived by the sale of the land.

Any proposal to sell the land at a reduced sale price must be reported to Council for consideration, providing commentary, including an independent assessment, of the alternate benefits derived by a sale at a reduced sale price.

Such benefits may include the achievement of planning and development goals, educational or medical benefits to the community, or some other significant strategic goal of Council.

Part 4 – Division 4, s114 *Local Government 2020* requires Council to undertake certain activities prior to selling or exchanging land as follows:

- a) To give at least four weeks' public notice of an intention to sell or exchange land; and
- b) Undertake a community engagement process in accordance with its community engagement policy⁴; and
- c) Obtain from a person who holds the qualification or experience specified under 13DA (2) of the *Valuation of Land Act 1960* a valuation of the land which is made not more than 6 months prior to the sale or exchange.

Additionally, Council will institute the process to sell land no more than 6 months after the notice of intention to sell has been advertised.

14.6 Sale of Land – Discontinued Roads

The sale of land that forms part of a road that has been discontinued is subject to the provisions of the *Local Government Act 2020*⁵ except for Community Consultation under s114.

The public consultation process for road discontinuance is provided for in the *Local Government Act 1989*, under clause 3, Schedule 10 by way of a notice published in the Government Gazette. Prior to considering the discontinuance and sale or transfer of roads or Right Of Ways or the removal of reserve status and the subsequent sale, transfer or exchange of land, officers will consider if land is required for any of the following purposes:

- a) There is an ongoing need for the land to provide either vehicular or pedestrian access.
- b) The land has strategic value to Council or the community.
- c) The land provides recreational linkages or linked paths.

³ *Local Government Act 2020*, Part 4 - Division 4 comes into effect from 01 July 2021.

⁴ In the absence of a Community Engagement Policy the *Local Government Act 1989*, s189 will apply until 01 July 2021.

⁵ In the absence of a Community Engagement Policy the *Local Government Act 1989*, s189 will apply until 01 July 2021.

- d) The land increases public open space.
- e) The land is generally required for a municipal purpose.

The benefits in discontinuing and selling or transferring a road or ROW or removing the status of a reserve and selling, transferring or exchanging land that is no longer required are:

- a) There will be a reduction in Council's financial liability in terms of the ongoing maintenance costs of unused and surplus land.
- b) There is the potential for increased rate revenue.
- c) There is improved security for unused portions of land.
- d) Council can formalise any illegal occupation of public land.

The general principles that Council will apply in considering selling or transferring a road or ROW are:

- a) Council will encourage the sale or transfer of such land that is not being used for pedestrian or vehicular access or is no longer required for a strategic or public use.
- b) The value of the land to be sold will be determined by a current expert valuation.
- c) Council will recover all costs incurred in the application of this policy including legal and land taxes.
- d) Council has the right to place an easement, covenant, or create an easement on, or over, the land parcel in order to protect existing rights or future requirements. If there is a requirement by service authorities to relocate any assets located within the land (e.g. drains, power lines, etc), then all costs will be borne by the purchaser.

Relocation Costs

The relocation or replacement costs of any assets within roads, ROWs or minor reserves will be borne by the purchaser. These may include:

- Relocation of fences.
- Service authority assets such as those belonging to water, gas or telecommunications organisations.
- Re-useable materials as determined by Council which may remain the property of Council.
- Replacement drainage or new storm water drainage.

14.7 GST

In accordance with the provisions of the *Goods and Services Tax Act 1999*, the sale, transfer or exchange of Council property, including the sale, transfer or exchange of discontinued Right Of Ways, roads, minor or major Reserves or other land parcels will attract GST. Council will ensure that GST is added to the sale price or that the sale price is inclusive of GST.

14.8 Terms of Payment

The full purchase price will be paid to Council at the time of settlement, except timing of payments may be at the discretion of the Manager Corporate Services in exceptional circumstances. The transfer of land will not be passed onto the purchaser until the purchase price plus any costs or additional amounts are paid in full.

Terms payments associated with the sale of major reserves or other significant land parcels will be considered on a case by case basis determined by accepted commercial practices.

14.9 Sale of Land – Public Open Space

In addition to the requirements under the Local Government Act, Council is required to comply with section 20 of the *Subdivision Act 1988* when selling public open space.

The Subdivisions Act requires Council to apply the proceeds from the sale of any public open space to:

- a) Buy land for use for public recreation or public resort, as parklands or for similar purposes; or
- b) Improve land already set aside, zoned or reserved (by the council, the Crown, a planning scheme or otherwise) for use for public recreation or public resort, as parklands or for similar purposes; or
- c) With the approval of the Minister administering the Local Government Act, improve land (whether set aside on a plan or not) used for public recreation or public resort, as parklands or for similar purposes.

14.10 Proceeds of any Sale

The proceeds from any sale of surplus Council assets or land shall be allocated on the following basis:

Sale of Council Owned Land, Plant and Equipment

The purpose of all sale proceeds will be determined by Council through a formal Council Resolution. The proceeds allocated will be net of all expenditure including advertising, agent's fees, legal costs and other sale costs.

Public Open Space

All proceeds from open space reserve sales are required to be used in accordance with the Subdivision and Planning Environment Act and must be allocated to the Council's Open Space Reserves.

14.11 Related Legislation

This Policy will be implemented in conjunction with the following legislation:

- Under clause 3 of schedule 10 of the *Local Government Act 1989*, Council has the authority to discontinue a road or ROW, or part thereof, and sell it to a third party or retain it for municipal purposes.
- Under section 24A of the *Subdivision Act 1988*, Council has the authority to initiate procedures to remove and vest in itself all, or part, of a drainage reserve or sell it to a third party.
- Under section 189 of the *Local Government Act 1989* (up to 30 June 2021) and Part 4, Division 4 of the *Local Government Act 2020* (from 01 July 2021), Council has the authority to sell land to a third party. This may include discontinued roads and/or reserves and other Council properties.
- Under section 20 of the *Subdivision Act 1988*, Council may sell land set aside as public open space but must abide by the legislation in relation to the use of funds derived from the sale.

15 Asset Stocktakes

Registered Plant and Equipment - Trailers, Plant and Motor Vehicles

Plant and Equipment Assets that are registered are to undertake a stocktake annually. The stocktake is to inform the annual insurance and registration premium payments.

The Stocktake is to be performed by the Assets Department and the information is to be provided to the Manager Corporate Services to inform the insurance and registration payment calculations.

Supporting data in the way of a report or spreadsheet verifying and siting the assets is to be provided to the Manager Corporate Services annually.

Non-Registered Plant and Equipment

A stocktake is to be performed annually on all assets held in the Asset Register that are not registered. This is to monitor and manage Council's exposure to theft of low value, high portable assets.

The Stocktake is to be coordinated by the Manager Assets.

16 Asset Componentisation

Assets will be componentised in accordance with: as shown in Appendix A

17 References

- a) Property Plant and Equipment AASB 116
- b) Fair Value Measurement AASB 13
- c) Income of Not for Profit Entities AASB 1058
- d) Impairment of Assets AASB 136
- e) Intangible Assets AASB 138
- f) Investment Properties AASB 140
- i) Local Government Victoria – Accounting for non-current physical assets under AASB 116 Property Plant and Equipment – A Guide 2006.
- j) *Local Government Act 1989* and *Local Government Act 2020*
- k) Australian Infrastructure Financial Management Manual 2015.
- l) Victorian Auditor -General's Office - issues annual reports on the results of Local Government Audits, including comments and recommendations regarding aspects of asset valuation practice.
- m) Local Government Victoria – Local Government Asset Management – Better Practice Guide.

Appendix A

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
			Category	Life in Years	Maintenance	Capital
Property						
Investment Properties	Fair Value Market Approach (Level 1 or 2)	<u>Buildings:</u> <ul style="list-style-type: none"> • Sub Structure • Super Structure • Roof • Mechanical Services • Fittings and Fixtures 	Buildings Fixtures & Fittings	30 - 75 03 - 15	<ul style="list-style-type: none"> • All maintenance of any component of the building. 	<ul style="list-style-type: none"> • Any structural addition to the building that extends the life of the asset. • Repairs/renewal that extends the life of the asset.
Land <ul style="list-style-type: none"> • Land • Land improvements • Land Under Roads 	Fair Value Market Approach (Level 1 or 2)	Per Parcel	Not Applicable		<ul style="list-style-type: none"> • Landscaping to improve land that is intended to keep the asset in service but does not extend the life of the asset. • Landscaping to otherwise arable land that is intended to keep the asset in service but does not extend the life of the asset. 	<ul style="list-style-type: none"> • Landscaping to improve land that extends the life of the asset. • Landscaping to otherwise arable land that extends the life of the asset. • Significant trees >=\$1,000 in value at time of planting.
Buildings <ul style="list-style-type: none"> • Council Offices • Improvements, e.g. fit out, air conditioning, lifts etc. • Leasehold improvements • Heritage buildings 	Fair Value Depreciated Replacement Cost (Level 3) Market Approach (Level 1 or 2)	<u>Buildings:</u> <ul style="list-style-type: none"> • Sub Structure • Super Structure • Roof • Mechanical Services • Fittings and Fixtures 	Buildings Fixtures & Fittings	30 - 75 03 - 15	<ul style="list-style-type: none"> • All maintenance of any component of the building. 	<ul style="list-style-type: none"> • Any structural addition to the building that extends the life of the asset. • Repairs/renewal that extends the life of the asset.

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
			Category	Life in Years	Maintenance	Capital
Infrastructure						
<u>Roads</u> <ul style="list-style-type: none"> Gravel Road Pavements / Re-sheets Sealed Road Pavements Sealed Road Final Seal Other: traffic islands, signage and traffic management devices. Kerb, channel and minor culverts. 	Fair Value Depreciated Replacement Cost (Level 3)	<u>Sealed Road:</u> <ul style="list-style-type: none"> Kerb and Channel Formation Pavement (shoulders can be part of pavement) Surface <u>Unsealed Road:</u> <ul style="list-style-type: none"> Formation Pavement 	Sealed road pavements Sealed road surface Gravel road pavement Sealed and Unsealed Formation Kerb and Channel Traffic islands and devices	60 - 70 10 - 20 10 - 16 100 50	<u>Sealed & Unsealed Roads</u> <ul style="list-style-type: none"> Patching that is intended to keep the asset in service but does not extend the life of the asset. Grading that is intended to keep the asset in service but does not extend the life of the asset. Line marking. <u>Kerb and Channel</u> <ul style="list-style-type: none"> All repairs that are intended to keep the asset in service but does not extend the life of the asset. General kerb maintenance. 	<u>Sealed and Unsealed Roads</u> <ul style="list-style-type: none"> Any treatment to a road that extends the life of the asset. All new road construction. <u>Kerb and Channel</u> <ul style="list-style-type: none"> Repairs/treatment that extend the life of the asset. All new kerb construction.
<u>Bridges: including major culverts</u> <ul style="list-style-type: none"> Deck Substructure Guardrails 	Fair Value Depreciated Replacement Cost (Level 3)	<u>Bridges:</u> <ul style="list-style-type: none"> Single structure for Box Culverts and Minor culvert Refer to Vicroads Level 2 inspection 	Bridges	80	<ul style="list-style-type: none"> All repairs that are intended to keep the asset in service but does not extend the life of the bridge. 	<ul style="list-style-type: none"> Repairs/treatment that extend the life of the asset. All new bridge construction.

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
		guideline for component list.				
<u>Footpaths:</u> paved and gravel which are separate from road.	Fair Value Depreciated Replacement Cost (Level 3)	<u>Footpath:</u> • Footpath surface	Footpaths (Concrete and Pavers) Footpath - Hotmix Footpath – Bitumen and Unsealed	50 25 15	<u>Footpaths</u> • All repairs that are intended to keep the asset in service but does not extend the life of the asset.	<u>Footpaths</u> • Repairs that extend the life of the asset. • New footpath and cycleway construction.
<u>Drainage:</u> underground pipes and structures, lined and unlined channels, detention basins, access pits, inlet structures, wetlands and pollution control structures.	Fair Value Depreciated Replacement Cost (Level 3)		Drainage	25 - 80	• All repairs that are intended to keep the asset in service but does not extend the life of the asset.	• Repairs that extend the life of the asset of the drainage segment being repaired. • All new drainage construction.
<u>Recreational, Leisure and Community Facilities:</u> sporting fields, ovals, aquatic facilities including structures and signage	Fair Value Depreciated Replacement Cost (Level 3)		Recreation & Leisure	30 - 75	• All repairs that are intended to keep the asset in service but does not extend the life of the asset. E.g. mowing, sanding flooring, etc.	• Repairs that extend the life of the asset of the facilities being repaired. E.g. replacement flooring, replacement of roof, new surface on oval / sporting field. • All new facilities construction.

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
<u>Parks, Open Space and Streetscapes</u> : passive parks, gardens, landscaping, street scaping and natural conservation areas	Fair Value Depreciated Replacement Cost (Level 3)	<u>Parks and Play Grounds</u> : Individual component examples: <ul style="list-style-type: none"> • Play units • Soft fall • Drinking Fountain • Waste bins and enclosures • Edgings • Park benches • BBQ etc. 	Parks and Open Space	30 - 75	<u>Park Furniture</u> <ul style="list-style-type: none"> • All maintenance to existing park furniture. <u>Playground Equipment</u> <ul style="list-style-type: none"> • All maintenance to existing playground equipment. • Repairs / replacement of playground equipment that are intended to keep the asset in service but does not extend the life of the asset. 	<u>Park Furniture</u> <ul style="list-style-type: none"> • All new park furniture. • Replacement/renewal of existing park furniture that extends the life of the asset. <u>Playground Equipment</u> <ul style="list-style-type: none"> • All new playground equipment. • Repairs/replacement of playground equipment that extends the life of the asset.
<u>Waste Management</u> : landfills, weighbridges including structures and signage.	Fair Value Depreciated Replacement Cost (Level 3)		Waste Management	4 - 30	<ul style="list-style-type: none"> • All repairs that are intended to keep the asset in service but does not extend the life of the asset. 	<ul style="list-style-type: none"> • Repairs that extend the life of the asset of the facilities being repaired. E.g. installation of major components on a weighbridge (upgrade). • New asset construction.
<u>Aerodromes</u> : pavement and seal, substructure, formation and earthworks, structures, signage and fences	Fair Value Depreciated Replacement Cost (Level 3)		Aerodrome Buildings Runway and taxiway Pavement Runway Surfaces	30 - 75 60 - 70 10 - 20	All repairs that are intended to keep the asset in service but does not extend the life of the asset. E.g. repair to runway (patching).	<ul style="list-style-type: none"> • Repairs that extend the life of the asset of the facilities being repaired. • New asset construction.

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
<u>Other Infrastructure:</u> gravel pits, fire hydrants and tanks	Fair Value Depreciated Replacement Cost (Level 3)		Other Infrastructure	4 - 30	<u>Signs</u> <ul style="list-style-type: none"> Repairs to existing signs & posts. 	<u>Signs</u> <ul style="list-style-type: none"> All new signs and/or posts. Complete replacement of existing signs & posts.
<u>Motor Vehicles</u>	Historical Cost Purchase Price	Per Vehicle	Vehicle	1 - 5	<ul style="list-style-type: none"> Expenditure <\$1,000 for individual assets or assets that cannot be easily grouped. Servicing and maintenance of motor vehicles. 	<ul style="list-style-type: none"> Expenditure >=\$1,000 for individual assets, or assets that can be easily grouped. New vehicle purchase.
<u>Plant, Machinery & Equipment:</u> Road Construction Plants and Equipment Information, Communication and Technology	Historical Cost Purchase Price	<ul style="list-style-type: none"> Computer and telecommunications including hardware, operating system software, cabling, phones, faxes and microwave links. Graders, tractors, front end loaders, lathes, welders and motor vehicles. Leased plant and equipment. Heritage plant and equipment. 	Road Construction Plants and Equipment ICT Equipment	3 - 15 3 - 5	<ul style="list-style-type: none"> Expenditure <\$1,000 for individual hardware assets or assets that cannot be easily grouped. Annual software licence and maintenance fees and all minor upgrades to core operating systems. Repairs and maintenance on plant and equipment that does not extend the life. The repair or maintenance ensure 	<ul style="list-style-type: none"> Expenditure >=\$1,000 for individual hardware assets, or assets that can be easily grouped. Costs associated with the purchase or major upgrades of core operating systems. Purchase of new plant and equipment assets.

Yarriambiack Shire Council Financial Asset Class	Valuation Method	Asset Componentisation	Useful Life		Expenditure	
					the asset can achieve its expected life.	
<u>Intangible</u>	Historical Cost Purchase Price and tested for impairment.	Per item / lease of Motor Vehicle	Motor Vehicle	1 – 15		
<u>Fixtures, Fittings and Furniture:</u>		<ul style="list-style-type: none"> Fixtures, fittings and furniture including chairs, tables, desks, filing cabinets. Library books. 	Fixtures & Fittings	03 - 15	<ul style="list-style-type: none"> Expenditure <\$1,000 for individual furniture assets or assets that cannot be easily grouped. 	<ul style="list-style-type: none"> Expenditure >=\$1,000 for individual furniture assets, or assets that can be easily grouped.

Council Approved Policy

Policy Adopted:	2	Minute Book Page	131
Policy Reviewed:			

12.8 Non-Financial Performance Reporting – prepared by Tammy Smith

SUMMARY

In November 2019 Yarriambiack Shire Council adopted the Performance Reporting Framework (Framework).

The Framework contains the structure for reporting financial and non-financial performance indicators on a periodic basis to Council, to ensure legislative compliance.

RECOMMENDATION

That Council accept the non-financial performance report as attached.

Resolution

Moved Cr J Wise Seconded Cr K Zanker

That the recommendation be adopted

Carried

ATTACHMENTS

Non-Financial Performance Reporting – Quarter 1

Risk Report – Quarter 1

DISCUSSION

The following reports are required to be presented at the October 2020 Council meetings:

April Meeting (Meeting Cancelled due to COVID-19)	Comment
Finance Report	Separately reported in October Report
Permits issued by Council	Separately reported in October Report
Risk Report	Included in the Non-Financial Performance Report and Attachment.
Quarterly financial indicators and forecast review	Financial report separately reported. A more targeted report presenting indicators and forecasts will be developed in the new Financial Accounting and budgeting system being implemented.

Performance Reporting	Attached, Council specified non-financial performance indicators.
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COUNCIL PLANS AND POLICIES

Council Plan 2017-2021

Strategic Objective 1 – Good Governance.

The Performance Reporting Framework has been developed based on best practice guidance and to manage Council's strategic and operational risks.

RELATED COUNCIL DECISIONS

Performance Reporting Report presented at the May 2020 Council Meeting.

OPTIONS

Not Applicable.

SUSTAINABILITY IMPLICATIONS

Sustainability consideration has been considered and there are no reported implications.

COMMUNITY ENGAGEMENT

Engagement has not been undertaken to develop the Performance Reporting Framework.

In accordance with section 9 of the *Local Government Act 2020*, Council must in the performance of its role give effect to the overarching governance principles.

The financial and non-financial performance indicators are utilised as a tool for decision making to achieve good governance.

Council is currently drafting a Community Engagement Policy that will outline the specific engagement activities that will occur in the near future when reviewing policies, procedures and plans.

RISK

This report addresses the Corporate Risk Register and aligns with the Risk Management Framework 2019.

The non-financial performance indicators are utilised by the Audit and Risk Committee and Council when assessing risks and financial considerations in relation to investment decisions.

The indicators will be an important tool to enhance decision making to comply with the financial management and service performance principles, outlined in the new Local Government Act.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.

Non-Financial Performance Reporting

Tolerance Indicator

- Within range
- Not within acceptable range

				Jul-Sep	Oct-Dec	Jan-Mar	Mar-June	
Source	Indicator	Calculation	Tolerance	Q1	Q2	Q3	Q4	Comments
Xero and WorkflowMax	Capital projects with forecast overspend		>10%					Refer to Finance Report.
KeyPay (Happy HR)	Excess Annual Leave	Number of staff in excess of eight weeks/total headcount	>10%	● 36				Acceptable level to be less than 15.3 staff. Average based on 153 Staff. All staff with excess leave balances over 304 hours have been requested to complete leave plans and submit to the CEO for approval.
Key Pay (Happy HR)	Absenteeism	Number of sick leave hours paid/total hours paid x 100	<5%	● 4575				average full time person works 1976 hours per year x 120.4 Full Time Equivalent staff, divided by 4 quarters = 59,484.1 Tolarenace level is five percent of 59,484.1 equals 2,974.20 hours.
	Injury Claims	Number of workcover claims over six month period	<5					Claims all within acceptable tolerance range.
OH&S Database		Hazard or Near Miss reports		19				18 low risk incidents reported and 1 hazard in three month period.
Corporate Services		Public Liability Claims		0				No public liability claims to report as at 30 September 2020.
Corporate Services		Significant legislative breach		0				No significant legislative breaches to report as at 30 September 2020
Corporate Services		Contracts past due		2				Two contracts have expired. Council is currently working on the Request for Quotation / Tender for the contracts.
Source	Indicator	Calculation	Tolerance	As at 13 October 2020				Comments
Asset Finda		Customer Request overdue		11 Overdue				3 Complaints are overdue. 8 Work Requests are overdue.
Source	Indicator	Calculation	Tolerance	As at 13 October 2020				Comments
Asset Finda	Complaints handling	Number of complaints received	0%	11 Complaints received. ●				Council has had 253 Requests and 19 Complaints. 190 Work Requests have been closed, 71 remain open and 11 are overdue.
Source	Indicator	Calculation	Tolerance	As at 13 October 2020				Comments
Organisational Performance	Percentage of Staff attending governance training	% of staff that completed governance training	100%	100.00% ●				Staff undertook the Governance training in August 2019 and additional sessions were held in May 2020 to capture staff whom did not attend in August 2019. All staff have been enrolled in the Code of Conduct online learning management module. As new staff are recruited to Council they are required to undertake online training as part of the induction process.
Source	Indicator	Calculation	Tolerance	01 July 2020 to 30 September 2020				Comments
DWM Solutions	Percentage resolved helpdesk tickets	Number of tickets resolved / number of tickets received x 100	>80%	96.00% ●				Number of tickets resolved (294) / number of tickets received (294) x 100
DWM Solutions	Percentage backups completed successfully	Number of successful back ups / number of back ups carried out x 100	100%	99.97% ●				There are now only 8 servers being backed up due to server decommission works completed last quarter. DWM backs up the YSC servers 12 times per day and sometimes during the 12 back ups that are occurring one may fail. DWM has one complete successful back up per server each day.
Source	Indicator	Calculation	Tolerance	As at				Comments
Organisational Performance	Percentage of strategies and policies overdue	Overdue strategies and policies in register	<10%	16% ●				Policies <ul style="list-style-type: none"> • 80.85% current • 15.96% overdue • 3.19% due soon The overdue policies are in the Assets and Operations area where a review is being undertaken to streamline some of the policies into an overarching manual.
Organisational Performance	Percentage of high risk audit recommendations outstanding compared to last reporting period	Number of high risk recommendations / number of high risk recommendations at last period x 100	<95%	99% ●				One high/major risk action. This relates to the Business Continuity Plan. The plan has been revised and will be reviewed again and finalised post COVID-19.

Asset Finda Asset condition inspections overdue 30-Sep-20

Asset Class	% of condition assessment complete	Year Completed	Completion Due Date	Comments	Status
Road	80%		30-06-20	Inspection program ongoing till 30 June 2020. Mostly gravel roads left as part of the inspection regime.	Sealed road condition assessment complete. Awaiting data. Three yearly unsealed road condition inspection in progress. All data in AssetFinda. Sealed road condition data to be fed into AssetFinda. Unsealed road condition data updated directly into AssetFinda.
Footpath	100%	December 2019		Inspection regime to be completed again in 2022.	Annual condition assessment completed in November 2019. Due again in November 2020. All data in AssetFinda.
Bridges	100%	August 2019		Inspection regime to be completed again in 2022.	Last level 2 assessment completed in 2015. Data in AssetFinda. Next inspection in 2021/22 FY subject to budget availability.
Buildings	100%	June 2020		Building valuations and condition assessments currently being undertaken and to be completed by 30 June 2020.	Building assessment completed in June 2020.
Fleet	0%		30-06-20	Condition inspections currently being undertaken. Target completion date 30 June 2020.	Data validation complete.

Corporate Risk Report – Quarter 1 Update 2020

Risk	Actions Taken to Maintain and/or Improve Residual Risk	Residual Risk Consequences with controls in place	Recommend to Reduce Residual Level of Risk
1. Inadequate human resources causing significant stress.	<ul style="list-style-type: none"> Restructure of organisation undertaken. Additional positions included (Business Transformation Officer) and staff reassigned according to business needs and function. 	High	Workforce Plan under new Act to be finalised, then recommended to reduce risk.
2. Lack of robust systems and processes to prevent Fraud.	<ul style="list-style-type: none"> Procurement Policy and Procurement Management Manual introduced. Good Governance Training undertaken, which addressed fraudulent activity. Employee Code of Conduct revised and distributed across the Shire. New learning management system implemented with Fraud and Corruption module. Procurement and Code of Conduct module for online Learning Management system to be developed and included as part of the induction process. Bring your own device mobile phone policy to be adopted. New corporate ICT system being implemented by 30 September 2020, which will have included electronic purchase order requisition and approval process. 	Medium	<p>Low value portable assets to be included in the Asset Life cycle policy. Address as a risk for fraud and theft.</p> <p>Procurement / Contract Management in house training to be undertaken by Maddocks Lawyers.</p> <p>Online Procurement Module developed for YSC.</p> <p>Once both items completed, internal audit to be complete and residual risk to be reassessed.</p>
3. Perception of Council.	<ul style="list-style-type: none"> Increased news and information about Council on Facebook and Local newspapers. Increased community engagement. Centralised Customer service requests. 	Medium	Review again once Community Engagement Strategy is developed and adopted and Customer Satisfaction Survey results are assessed.
4. Council's limited ability to raise funds / source revenue.	<ul style="list-style-type: none"> A rating review is currently being undertaken by the state government. Depending on the outcome, this may have a positive impact on Council. Increased grant applications. 	High	Residual Risk remains unchanged.
5. IT- Old IT hardware and systems, Old disaster recovery plan/system, lack of integration	<ul style="list-style-type: none"> Joint procurement with Buloke Shire for a consultant to develop ICT, Business Transformation and GIS strategy. Hardware updated and Microsoft 365 implemented. New integrated CRM, financial, property rating, payroll, human resources, animal management and infringement system being implemented. EDRMS tender awarded and being implemented by 30 December 2020. 	High	Review risk once strategies are developed and software implemented.

Risk	Actions Taken to Maintain and/or Improve Residual Risk	Residual Risk Consequences with controls in place	Recommend to Reduce Residual Level of Risk
6. Failure to adopt & implement Child Safety Standards across all Council departments and implement the reportable code of conduct scheme.	<ul style="list-style-type: none"> Child safe standard training undertaken in 2019. New learning management system implemented with Child Safe Standards and Reportable Conduct Scheme module. 	Medium	Review risk once Child Safe Standards Policy and Commitment statement is included on the website and internal audit complete.
7. Assets- Inadequate planning and funding to renew infrastructure assets and asset maintenance in a timely manner.	<ul style="list-style-type: none"> Investment in software development and staffing resources and alignment to better plan and fund asset management. Asset Management Plans being developed in key areas, with roads adopted and footpaths, buildings and plant in the process of being developed. 	Medium	Review once Asset Management Plans are developed and adopted.
8. Governance- Policy documents substantially overdue for review and update.	<ul style="list-style-type: none"> RelianSys governance software implemented to manage Council policies, risks and audit action recommendations. Significant number of Council policies being reviewed and revised. Accountability framework implemented. 	Medium	Review once RelianSys has been operational for 18 months and policies are developed to meet Local Government Act 2020 requirements.
9. OHS & Risk Management- Council's Strategic Risk Register not been used and updated	<ul style="list-style-type: none"> Strategic Risk Management training undertaken for key Staff and Councillors in February 2020. RelianSys software being utilised to manage Risks. Risk Report and Audit Recommendation Actions Outcome report presented to Audit and Risk Committee at each meeting. 	Medium	Remain unchanged.
10. Essential Safety Measures	<ul style="list-style-type: none"> New Manual introduced and Building responsibilities being reviewed at SPAMWG. 	Medium	Review once Manual is adopted and operational.
11. Natural Disaster Funding Preparedness	<ul style="list-style-type: none"> Consideration and quotes being sought for the data collection required in a NDF application. 	High	Remains unchanged.
12. Records Management	<ul style="list-style-type: none"> Council has awarded a successful Tender for the implementation of EDRMS. Also budgeted to build a records storage shed for all paper based records. Forward planning records management audit conducted in May 2020. EDRMS to be implemented by 30 November 2020. 	High	Review once EDRMS is implemented and fully functional across Council.
13. Long term strategic planning	<ul style="list-style-type: none"> New <i>Local Government Act 2020</i> requires a ten year community vision, ten year Long Term Financial Plan and ten year Asset Management Plan. Planning 	Medium	Review once Plans are adopted.

Risk	Actions Taken to Maintain and/or Improve Residual Risk	Residual Risk Consequences with controls in place	Recommend to Reduce Residual Level of Risk
	underway in all three long term planning activities.		
14. Managing relationships with external stakeholders.	<ul style="list-style-type: none"> Currently rely on existing relationships, key stakeholders to be identified and levels of engagement to be identified with key staff. 	Medium	Review once Community Engagement Policy adopted.
15. Procurement	<ul style="list-style-type: none"> Procurement Policy revised and adopted in 2019. Reviewed again in 2020 and presented at May Council meeting. Procurement Management Manual presented to Council in May 2020. Revised procurement practices introduced with enhanced internal controls and governance. Good Governance training undertaken by all staff. Online procurement training undertaken by key staff. YSC specific online module created for all staff. Contract Management / Procurement training being undertaken by key staff across the organisation. 	Medium	Review once internal controls are tested via the Internal Audit process.
16. Cultural behaviour- Sexual Harassment, Bullying	<ul style="list-style-type: none"> Human Resource Policy and Guidelines Manual adopted in November 2019. Revised Employee Code of Conduct adopted in October 2019. Good Governance training undertaken by all staff in 2019. Anti- bullying, harassment and discrimination training undertaken by all staff in 2019. New learning management system implemented with Anti-bullying and harassment module. YSC specific online Code of Conduct developed for all staff to complete on commencement and every two years thereafter. 	Medium	Review once the learning management system has been implemented for 12 months.
17. Trees	<ul style="list-style-type: none"> A tree register has been established but no reporting or audit of trees has been developed. 	Medium	Review once audit reporting has been developed.
18. Mental Health	<ul style="list-style-type: none"> Invited Primary Care Partnership Rural Outreach Workers to attend worksite and visit regularly. Has been interrupted with COVID-19. Employee assistance program available to all staff. 	Medium	Review once regular workplace visits have been established.
19. Asset Valuation Process	<ul style="list-style-type: none"> Currently undertaking a building and land asset valuation. 	High	Review once the Asset Lifecycle Policy is developed and adopted and all Assets are in

Risk	Actions Taken to Maintain and/or Improve Residual Risk	Residual Risk Consequences with controls in place	Recommend to Reduce Residual Level of Risk
			Asset Finda; and the depreciation is calculated in the system and condition data is updated and maintained.
20. Recruitment Request Progress – There is a risk that unqualified or unnecessary staff are hired.	<ul style="list-style-type: none"> Recruitment based on the principle of merit introduced. Outlined in the Human Resource Policy and Guidelines Manual. 	Medium	This risk can be reviewed and recommended to be changed to Low. The recruitment based on Merit has been implemented.
21. Payroll Masterfile Changes Report- there is an increased risk that changes to employee details are incorrectly amended, whether due to fraud or error, and the error will not be identified and corrected in a timely manner.	<ul style="list-style-type: none"> New software implemented as at 01 July 2020, this has enabled the ability to produce payroll Masterfile change reports. The report is ran each fortnight for assessment and review prior to payroll being signed off. 	Medium	Review once the software is implemented and reports generated that meet External Auditor requirements.

12.9 Gender Equality Policy and Guidelines - prepared by Bernardine Schilling

SUMMARY

The *Gender Equality Act 2020* was enacted on 25 February 2020. The Act aims to improve workplace gender equality across the Victorian public sector, universities and local councils.

To comply with the requirements of the *Gender Equality Act 2020*, Council must take positive action towards achieving workplace gender equality and promote gender equality in their policies, programs and services.

RECOMMENDATION

That Council adopt the proposed Gender Equality Policy & Guidelines.

Resolution

Moved Cr T Hamilton Seconded Cr C Heintze

That the recommendation be adopted

Carried

ATTCHMENTS

Draft Gender Equality Policy & Guidelines.

Gender Equality Self Assessment Tool for Sport and Recreation

Gender Lens Checklist

DISCUSSION

The Gender Equality Act 2020 was enacted on 25 February 2020.

In order to comply with the *Gender Equality Act 2020*, Council has developed a Gender Equality Policy and Guidelines to assist Council in the process and the implementation of gender equality within Council, its Councillors, Delegated and Asset Committees. Council will establish through these procedures and guidelines a Strategy and Action Plan to improve gender equality throughout the Yarriambiack Shire Council and its community.

To assist in meeting the requirements of the *Gender Equality Act 2020*, Council is to undertake the following steps to ensure compliance:

- Yarriambiack Shire Council is to undertake a gender impact assessment when developing or reviewing any policy, program or service that has a direct impact on the public
- Undertake a workplace gender audit before developing a Gender Equality Action Plan
- On completion of a Gender Equality Action Plan, Council must submit to the Commissioner; and
- Submit progress reports to the Commissioner in every second year after submission of the Action Plan

RELEVANT LAW

Section 7 of the Gender Equality Act 2020 states that Council must, in developing policies and programs and in delivering services that are to be provided to the public, or have a

direct and significant impact on the public consider and promote gender equality and take necessary and proportionate action towards achieving gender equality.

COUNCIL PLANS AND POLICIES

This policy and guidelines should be read in conjunction with relevant policies including:

- Council Plan 2017-2021
- Transparency Policy and Principles
- Family Violence Policy and Procedures
- Human Resource Policy and Guidelines Manual

RELATED COUNCIL DECISIONS

NIL

OPTIONS

NIL

SUSTAINABILITY IMPLICATIONS

- *Social*

The implementation of the Gender Equality Policy and Guidelines will provide awareness, training and relevant tools to Shire staff, Councillors, Committees and Community members to promote gender equality.

FINANCIAL IMPLICATIONS

NIL

COMMUNITY ENGAGEMENT

A copy of the Gender Equality Policy and Guidelines will be made available to Community Groups to provide them with the necessary tools to assist them in applying gender equality to their practices.

RISK

Utilising the Corporate Risk Management Framework 2020, the following assessment has been made:

<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
Low	High	Corporate Risk No. 8 – Governance – Policy documents substantially overdue for review and update.	The <i>Gender Equality Act 2020</i> was enacted on 25 February 2020. The requirements of the Act are to be met by Council and actions executed within timeframes stated to maintain compliance.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

The Requirements contain in the *Gender Equality Act 2020*.

CONFLICT OF INTEREST

The author involved in the preparation of this report has no Conflict of Interest requiring disclosure.



GENDER EQUALITY POLICY

(Version 1.0)

Name Policy	This Document is Uncontrolled when Printed		Responsible Officer: CEO
Version: 1.0	Issue Date: 21 October 2020	Next Review: 31 October 2025	Page 1/ 10

Gender Equality Policy

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Gender Equality Guidelines

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1. Objective

This policy and guidelines has been developed to promote, encourage and facilitate the achievement of gender equality and improvement in the status of women through the identification and elimination of systemic causes of gender inequality in policy, programs and delivery of services in the workplace and community

2. Definitions

YSC	Yarriambiack Shire Council
Act	<i>Gender Equality Act 2020</i>
Commissioner	The Public Sector Gender Equality Commissioner appointed under section 29 of the Act.
Gender Equality	Means equality of rights, opportunities, responsibilities and outcomes between persons of different genders e.g. women, men and trans
Gender Equity	Means fairness of treatment of women and men, according to their respective needs. This may include equal treatment or treatment that is different, but which is considered equivalent in terms of rights, benefits, obligations, and opportunities.
Gender Equality Action Plan	A Gender Equality Action Plan referred to in Section 10 of the Act, and includes a report or document taken to be a Gender Equality Action Plan under section 13 of the Act
Gender Equality Action Plan reporting year	Means the following: <ul style="list-style-type: none"> • 2021 • Each subsequent 4th year - 2025
Targets	Targets (objectives set) relating to the workplace gender equality indicators
Quotas	Quotas relating to the workplace gender equality indicators
Gender Lens	A tool used to intentionally examine and highlight issues of gender
Gender stereotypes	Simplistic generalisations about the gender attributes, differences and roles.
Trans and gender diverse	Transgender (often shortened to 'trans') refers to a person whose gender identity, gender expression or behaviour does not align with their sex assigned at birth.

3. Responsibility

The Department of Business Strategy and Performance is responsible for implementing the policy and guidelines.

This policy and guidelines applies to all employees including fulltime, part-time, casual or fixed term (including apprentices or trainees) employees of the Yarriambiack Shire Council (YSC).

4. Policy Statement and Scope

The purpose of this policy is to encourage YSC employees to take positive action towards achieving workplace gender equality and to promote gender equality in policies, programs and services.

This Policy and Guidelines covers:

- a) The gender equality principles;
- b) Indicators that must be addressed to gauge progress on achieving gender equity; and
- c) The procedures to provide a clear understanding of the Acts reporting requirements.

5. Gender Equality Principles

YSC is committed to implementing initiatives and changing behaviours to support the following Principles to increase gender equality:

- a) All Victorians should live in a safe and equal society, have access to equal power, resources and opportunities and be treated with dignity, respect and fairness.
- b) Gender equality benefits all Victorians regardless of gender.
- c) Gender equality is a human right and precondition to social justice.
- d) Gender equality brings significant economic, social and health benefits for Victoria.
- e) Gender equality is a precondition for the prevention of family violence and other forms of violence against women and girls.
- f) Advancing gender equality is a shared responsibility across the Victorian community.
- g) All human beings, regardless of gender, should be free to develop their personal abilities, pursue their professional careers and make choices about their lives being limited by gender stereotypes, gender roles or prejudices.
- h) inequality may be compounded by other forms of disadvantage or discrimination that a person may experience on the basis of Aboriginality, age, disability, ethnicity, gender identity, race, religion, sexual orientation and other attributes.
- i) Women have historically experienced discrimination and disadvantage on the basis of sex and gender.
- j) Special measures may be necessary to achieve gender equality.

6. Gender Equality Indicators

YSC will utilise the following indicators to measure gender-related changes over a period of time:

- a) Gender composition of all levels of the workforce and governing bodies such as Community Asset committees.
- b) Equal remuneration for work of equal or comparable value across all levels of the workforce, irrespective of gender
- c) Levels of sexual harassment in the workplace
- d) Recruitment and promotion practices in the workplace
- e) Availability and utilisation of terms, conditions and practices relating to; family violence leave, flexible working arrangements, working arrangements supporting employees with family or caring responsibilities, gendered segregation within the workplace and any other prescribed matters.

7. Benefits of a workplace Gender Equality Policy

A formal workplace gender equality Policy can assist an organisation to:

- Provide internal guidance on how the YSC aims to integrate a gender perspective and women's human rights throughout policy formation, program development and activity implementation.
- Provide both women and men access to equal opportunities and outcomes, including equal remuneration for work of equal or comparable value.
- Remove barriers to the full and equal participation of women in the workforce.
- Provide full and genuine access to positions, including to leadership roles for women and men.
- Eliminate discrimination on the basis of gender particularly in relation to family and caring responsibilities for both women and men.

Benefits of Gender Equality in the Workplace (Internal)	Benefits of Gender Equality (Economic, Social & Environmental)
Improved productivity	Gender equality prevents violence against women and girls
Increased growth and innovation	It's good for the economy
Diversity of views	It makes our communities safer and healthier
More flexible working	Improves freedom and strengthens families
A more stable workforce	Reduces poverty
Better quality of life for employees	

8. The Victorian Local Government Women's Charter and Gender Equality

Local Government of Victoria recognised the need for increased women's participation in the key decision making forums in the community and in democratic governance, and therefore, on behalf of communities, support the following Local Government Women's Charter principles:

8.1 Gender Equity

That women and men have an equal right to be representatives in local governments, committees and decision-making positions.

8.2 Diversity

The inclusion of different experiences and perspectives in local governments and community decision-making strengthens local democratic governance and helps build cohesive communities. Councils and communities encourage and welcome the participation of all women.

8.3 Active Citizenship

Local Governments will work with the community to increase the numbers and participation of women in public life, so that decision-making more clearly represents and reflects the interests and demographics of communities.

The Victorian Local Government Women's Charter principles and actions provide a lens through which to focus on women's involvement in local government decision-making and increasing opportunities for women's participation at all levels of civic life.

YSC became a signatory to the Victorian Local Governments Women's Charter in support of gender equality in 2011 and remains an active member.

9. Communities of Respect and Equality (CoRE) Alliance

YSC is a 'CoRE' Alliance member committed to the undertaking of action both internally and externally to promote gender equity, equality and prevention of violence against women.

As members, Council is provided access to resources such as Gender Lens Checklists to assist in program planning (including implementation and evaluation) and Gender Audit Tools for identifying 'opportunities' and 'areas for improvement'.

These tools have been made available to workplaces that support gender equality and to assist in the development of Gender Equality Action Plans to improve policies, programs and service delivery to communities.

10. References

- *Employee Code of Conduct*
- *Human Resource Policy and Guidelines Manual*
- *Information Privacy policy*
- *Occupational Health and Safety Act (2004)*
- *Equal Opportunity Act (2010)*
- *Human Rights Charter*
- *Victorian Local Government Women's Charter*
- *Victorian Human Rights and Responsibilities Charter 2006.*

Council Approved Policy

Policy Adopted:	Ordinary Meeting 21 October 2020	Minute Book Page 164
Policy Reviewed:	Ordinary Meeting [date]	Minute Book Page [number]

Gender Equality Guidelines

11. Objective

Council, in developing policies, programs and delivering services to the public, or have a direct and/or significant impact on the public must consider, promote and take necessary and proportionate action towards achieving gender equality.

12. Responsibility

Council's Extended Leadership Team (includes CEO, Directors and Managers) are responsible for the implementation and action of procedures to ensure compliance, reporting and timelines are met.

13. Method

The following steps outline the processes required by YSC to meet the compliance of the *Gender Equality Act 2020*.

13.1 Step 1- Gender Equality Impact Assessment

YSC must undertake a gender impact assessment when developing or reviewing any policy, program or service that has a direct and significant impact on the public.

The assessment must incorporate the process and format used to undertake the impact assessment and include the following:

- a) Assess the effects that the policy, program or service may have on persons of different genders; and
- b) State how the policy, program or service will be developed or varied in order to:
 - (i) meet the needs of persons of different genders; and
 - (ii) address gender inequality; and
 - (iii) promote gender equality; and
- c) If practicable, take into account that gender inequality may be compounded by disadvantage or discrimination that a person may experience on the basis of any of the following:
 - (i) Aboriginality;
 - (ii) age;
 - (iii) disability;
 - (iv) ethnicity;
 - (v) gender identity;
 - (vi) race;
 - (vii) religion;
 - (viii) sexual orientation.

13.2 Step 2 - Workplace Gender Equality Audit

YSC must undertake a workplace gender audit before developing a Gender Equality Action Plan. The audit must assess the state and nature of gender inequality as at 30 June in the Gender Equality Action Plan report year to which the audit relates, having regard to the following:

- a) Workplace gender equality indicators:
 - (i) gender composition of all levels of the workforce
 - (ii) gender composition of governing bodies

- (iii) equal remuneration for work of equal or comparable value across all levels of the workforce, irrespective of gender
 - (iv) sexual harassment in the workplace
 - (v) recruitment and promotion practices in the workplace
 - (vi) availability and utilisation of terms, conditions and practices relating to:
 - family violence leave; and
 - flexible working arrangements; and
 - working arrangements supporting employees with family or caring responsibilities
 - (vii) gendered segregation within the workplace
 - (viii) any other prescribed matters.
- b) Any gender equality targets or gender equality quotas set
- c) The disadvantage or discrimination that a person may experience on the basis of any of the following in addition to gender inequality-
- (i) Aboriginality;
 - (ii) age;
 - (iii) disability;
 - (iv) ethnicity;
 - (v) gender identity;
 - (vi) race;
 - (vii) religion;
 - (viii) sexual orientation;
- d) Any other matters that the YSC considers relevant
- e) Must incorporate the process and format used to undertake the audit
- f) Gender-disaggregated data; and
- g) If available, data about Aboriginality, age, disability, ethnicity, gender identity, race, religion and sexual orientation.

The following factors must be taken into account in determining whether Council has made reasonable and material progress in relation to the above Gender Equality Indicators:

- a) The size of Council and number of employees
- b) The nature and circumstances of Council, including any barriers to making progress
- c) Requirements that apply to Council under any other Act
- d) Council's resources
- e) Council's operational priorities and operational obligations
- f) The practicability and cost to Council of making progress
- g) Genuine attempts made by Council to make progress.

13.3 Step 3 - Preparing a Gender Equality Action Plan

In preparing the YSC Gender Equality Action Plan, Council must take into account the gender equality principles, consult with Council (made up of the Councillors), employees and any other relevant stakeholders.

The YSC Extended Leadership Team must prepare and include the following:

- a) Results of the workplace gender audit
- b) Strategies (actions) and measures for promoting and improving gender equality.

Council must allocate adequate resources to the development and implementation of the Gender Equality Action Plan.

13.4 Step 4 - Publication & Submission of Plan

Council must submit a Gender Equality Action Plan to the Commissioner on or before the 31 October in each Gender Equality Action Plan reporting year.

Within a reasonable time after submitting the Gender Equality Action Plan Council must publish the plan on its website and notify Council and Employees.

The Gender Equality Action Plan is only accepted if the following criteria is met and the Commission is satisfied:

- a) The report or document includes the matters set out in step 3.
- b) The report or document has been prepared no more than 12 months before the Start of the Gender Equality Action Plan reporting year.
- c) The Gender Equality Action Plan has been published on Council's website and Council and Employees have been notified of the publication.

If the Gender Equality Action Plan requires an amendment the plan will need to be resubmitted to the Commissioner and again, publish the amended plan on Council's website and notify Council and employees.

13.5 Step 5 – Gender Equality Progress Reports

Council must submit a progress report to the Commissioner on or before 31 October in every second year after submitting a Gender Equality Action Plan.

The progress report must in relation to any gender impact assessment undertaken by Council within the relevant period-

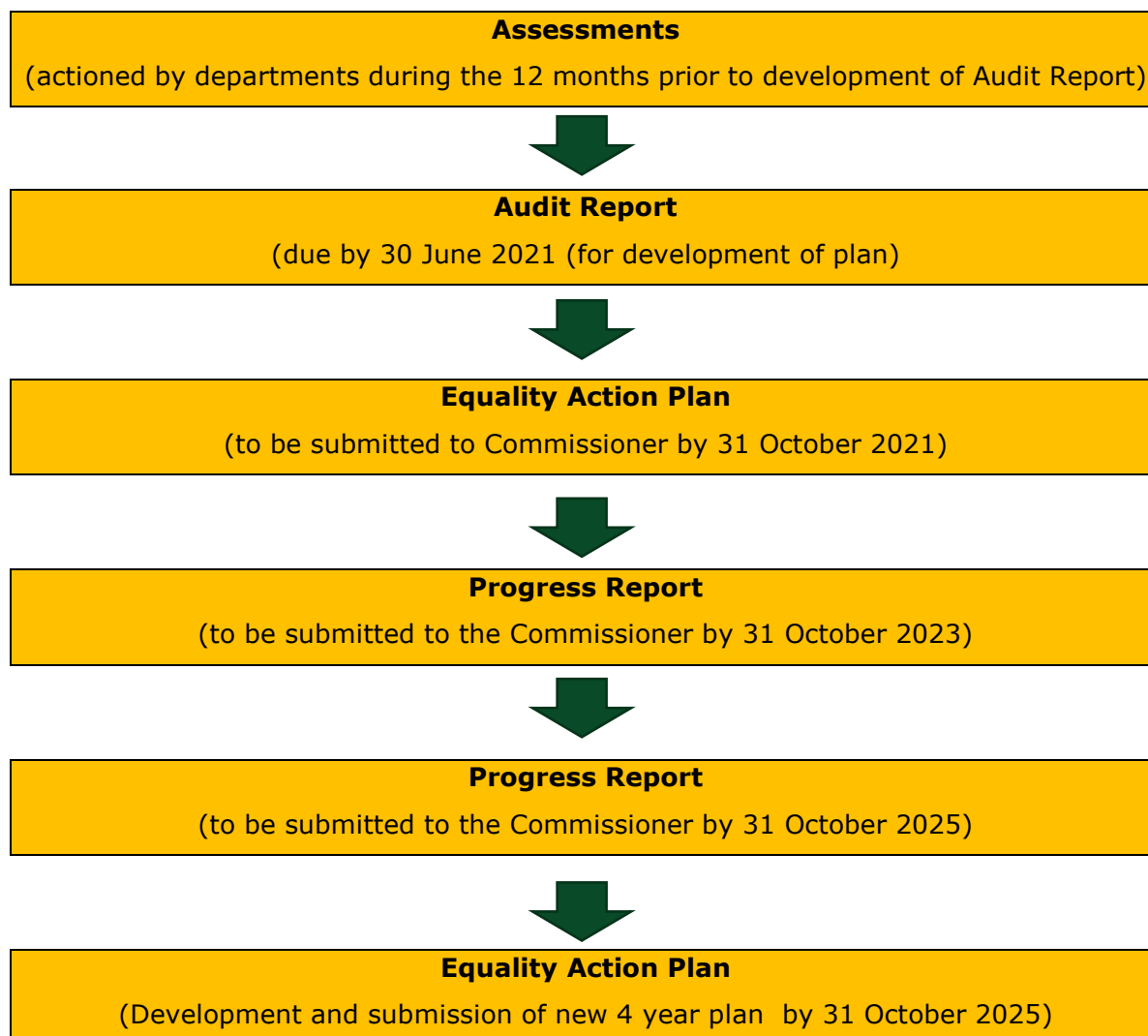
- a) identify the policy, program or service that was the subject of the assessment and report on:
 - (i) how the policy, program or service was varied in order to meet the needs of different genders
 - (ii) how it addressed gender inequality
 - (iii) promote gender equality.
- b) Report on Council's progress within the relevant period in relation to the strategies and measures set out in the Plan.
- c) Demonstrate Council's progress in relation to the indicators and meeting of targets and quotas.
- d) Must incorporate the process and format used to undertake the progress report.

**Council must not identify or report on a policy, program or service that includes information that would be an exempt document under the FOI Act 1982 or any other provision of another enactment or relating to confidential information.*

14. Compliance

The Commission may issue a compliance notice to Council if the Commission reasonably believes that Council has failed to comply with the Act.

15. Flowchart & Timelines



Gender Lens Checklist

A tool for programs, policies and initiatives

This tool was developed to support you as a member of the Communities of Respect and Equality (CoRE) Alliance.

This tool will support you to consider gendered differences and identify potential areas of inequality in programs that may be occurring unconsciously.

CoRE members commit to undertaking action both internally and externally to promote gender equity and prevent violence against women. Undertaking the Gender Lens Checklist is one way that CoRE members can identify areas where actions are needed to promote gender equity externally.

Key features of this tool:

Areas for consideration: Program planning, Implementation and Evaluation Easy to use checklist - Tick box yes or no

Suggested actions provided

Will support a range of staff within your organisation to apply a gender lens and improve the gender equity in your programs

How to use this tool:

As a CoRE action, your organisation may consider using this assessment tool as a regular and systematic part of your program planning.

Consider including this in as a regular step in the development of organisational policies and procedures related to program development, and work plans for project and program staff. Use the tick box column to assess each area. For each area where a 'no' is ticked, consider using the actions suggested. For support, contact the CoRE contact worker at your organisation, or your Regional Consultant at Women's Health Grampians.



Gender Lens Checklist

Area	Yes/No
Program Planning	
CONSULTATION: Are both men and women, including those from diverse backgrounds, consulted during the planning process? Is there balance?	
DATA: Is data collected and broken down by gender, to identify gaps/differences and inform planning?	
BUDGET: Have you conducted a gendered assessment of the funding proposal/program budget to ensure funds will benefit people of all gender equitably?	
SAFETY: Have the safety needs of women and men been incorporated into the planning process? (Examples - Car parking, Lighting, Time of day of services and activities)	
ACCESS: Have barriers to participation for women been considered and procedures put in place to enable women to participate? (Examples: Child care available to all people regardless of gender identity, Time of (day))	
MESSAGING: Are gender equity and prevention of violence against women messages included in the program where appropriate?	
Program Implementation	
GENDER BALANCE: Is there gender balance among program managers/participants/reference group?	
GENDER STEREOTYPES: Are program staff conscious of challenging assumptions and gender stereotypes associated with the program area? (Eg - who is bringing in catering/cleaning up/taking notes)	
LANGUAGE: If needed, does the program include clear agreements about language and behaviour that is considered unacceptable? (Examples - sexism, discrimination or harassment)	
MARKETING: Do communications and marketing materials about the program depict diversity in terms of gender, cultural background, and ability, and challenge traditional stereotypes? (Examples: Are a diverse range of people represented in materials? Do images challenge traditional gender roles?)	
MONITORING: Are there mechanisms in place to monitor gender balance and opportunities available to rectify where needed?	
Program Evaluation	
DATA COLLECTION: Is evaluation data collected in a way that enables it to be separated by sex, cultural background, age and ability?	
ANALYSIS: Is data analysed as a total, as well as by sex, to highlight any differences that might be linked to gender? Where there are differences, is analysis undertaken to explore potential causes - cultural norms, physical barriers, unconscious expectations etc, so these can be addressed?	
REPORTING: Are participation rates always separated by sex? Does the report demonstrate a commitment to achieving gender balance and equality highlighting key findings from the gendered analysis?	
RECOMMENDATIONS: Are recommendations/learnings included to ensure future projects/programs improve the way they achieve gender balance, equity and diversity?	

If you answered 'NO' to any of the above questions, use the suggested actions that follow or contact your CoRE contact person or WHG Regional Consultant for support.

Suggested Actions

Remember to consider the 5 Action Areas (evidence base) from the national framework Change the Story¹

Action Area 1: Challenge Violence against Women	Action Area 2: Empower Women and Girls	Action Area 3: Challenge Stereotypes and Norms	Action Area 4: Build Respectful Relationships	Action Area 5: Promote Gender Equality
Example: Be public and overt in your commitment to challenging violence against women. Provide facilitators with training about the drivers of violence against women and how to be an active bystander	Example: Promote the visibility and voices of women. Especially encourage women in leadership roles and showcase women as role models	Example: Ensure the program design & assumptions made do not perpetuate stereotypes. Ensure a diverse representation of people and roles is included in images on flyers, and program materials	Example: Include a clause about respectful relationships between all staff/clients in client code of conduct. Ensure leadership models respectful relationships and is equipped to redress when required	Example: Collect data that can be separated by gender to identify and respond to any differences. Think broadly about the barriers and opportunities available to promote gender equality specific to the program area

Program Planning

- Set targets to ensure a fair and diverse representation of your target community of interest is represented in your consultations
- Review previous program assessments/reports and look for any differences in participation and experiences between men and women
- Consider how these differences may impact or be mediated in your program - what cultural norms or unconscious bias may impact on your program?
- Challenge gendered stereotypes in promotional materials, case studies, and participant/staff actions
- Ensure that program staff understand the key drivers of violence against women, and the actions required to prevent violence (consider accessing CoRE training)
- Identify opportunities to promote discussion about prevention of violence against women in the program
- Include an aim to demonstrate a gender balance among facilitators in the program plan
- Conduct an assessment of the expected benefits and impacts of the program/policy/project by gender to identify any differences
- Include your organisation's commitment to gender equity and prevention of violence, and how this program will support that vision, in program materials
- Plan to include a gendered lens when developing your evaluation plan
- Consider the impact of the time of day on participants - eg clashing with work, school and family commitments

Program Implementation

- Review safety considerations applicable to your program, including: Is there appropriate car parking and public transport options? Is there lighting in and around the venue?

If the program is held at night, have measures been put in place to ensure participant safety?

- Provide or refer to child care for all participants regardless of gender
- Provide facilitators with training on the importance of modelling gender equality and challenging gender stereotypes
- Take turns between facilitators to do roles such as cleaning, note taking
- Include a requirement for diversity in communications policies
- Review program communications and promotional materials to identify who is visible, and who is excluded in these images
- Consider the range of participants intended to access your program and audit promotional materials to identify gaps in representation
- Monitor that participation is balanced and in line with what was expected, and if not, identify and address the barriers to participation
- Include a statement about sexism and sexual harassment in client code of conduct documents
- Ensure complaint processes are clear and easily available, and that it is made clear that victims of harassment and discrimination will be listened to and respected

Program Evaluation

- Include gender on evaluation forms, ensuring that you are inclusive of all gender identities
- Include sex disaggregated data as a requirement for all program evaluations
- Follow up identified gender gaps with focus group or individual interviews to explore the reasons for inequity
- Develop a plan for how program feedback will be included in future program planning
- Include identified gender inequalities in the program evaluation
- Share the findings with colleagues and other relevant services, with suggestions for how these barriers may be avoided
- Consider collecting data that identifies differences in participation and experiences among men and women, including age, cultural background, language preference and ability

References

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Women's Health Grampians Phone: 03 5322 4100 Email: adminb@whg.org.au

Name Policy: Gender Lens Checklist		This Document is Uncontrolled when Printed		Responsible Officer: CEO	
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Part 1- Gender Audit

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
LEADERSHIP AND MANAGEMENT				
Is there equal representation of men and women on the board?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Consider the barriers for women (meeting times/days etc) Develop a strategy to improve balance Set targets to increase gender diversity 	Workplace Gender Equality Agency https://www.wgea.gov.au/lead/setting-gender-targets Centre for Ethical Leadership https://cel.edu.au/	
Is there equal representation of men and women in senior management and extended leadership teams?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Systematically collect, monitor and report data Implement mentoring and leadership networks and pathways for women Consider barriers (i.e part-time/job share as a manager) 	Workplace Gender Equality Agency https://www.wgea.gov.au/lead/setting-gender-targets Centre for Ethical Leadership https://cel.edu.au/	
Have any barriers to women accessing senior leadership positions been identified and supportive actions put in place? (i.e. flexible work arrangements)	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Examine the barriers to women accessing leadership positions and implement innovative solutions Consider leadership modelling re flexible work arrangements to shift what is considered 'normal' 	Harvard Business Review https://hbr.org/2013/09/women-rising-the-unseen-barriers	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
Is there gender balance on all internal/informal committees?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Collect, monitor and report data Review terms of reference for internal committees and include gender balance as a requirement Support women to nominate for committees Support women from diverse backgrounds to participate on committees (i.e CALO, Indigenous, LBBI, women with disabilities) 		
Do leaders demonstrate consistent commitment to the values of the organisation?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Review the values of the organisation are they still relevant? Consider how the values are promoted throughout the organisation is this effective Provide training and information to leadership about the values and how to demonstrate these values 		
ORGANISATIONAL CULTURE				
Does your organisation promote respectful relationships amongst staff members (or members) and promote a zero tolerance attitude to sexism, discrimination and harassment?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake bystander awareness training for staff Develop a leadership statement Have discussion at staff meetings or board/committee Put signage and posters around the workplace 	Act@Work https://whg.org.au/our-work/prevention-violence-women/act-work/	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
		<ul style="list-style-type: none"> Train management on how to deal with complaints to do with sexism, discrimination and harassment Review or develop a code of conduct to include information 		
Have there been any reported incidents of sexism, discrimination and harassment in the last 12 months?	<input type="radio"/> Yes <input type="radio"/> NO	<ul style="list-style-type: none"> Review reported incidents over past 12 months Review policies and procedures to include respectful relationships and zero tolerance Consider how information about reporting incidents and supports are communicated to staff 	Australian Human Rights Commission https://www.humanrights.gov.au/employers/good-practice-good-business-factsheets/workplace-discrimination-harassment-and-bullying	
POLICIES & STRATEGIES				
Do policies and procedures recognise and reflect the different needs of men and women in the organisation and promote equality for everyone?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Apply a gender lens to policies Develop a gender equality policy Develop a checklist with clear items to look for in each policy/procedure about gender equality Conduct a staff survey of staff about how they have used specific policies and gain feedback on their experiences 	Diversity Council of Australia https://www.dca.org.au/sites/default/files/dca_wordsatwork_overall_guide.pdf MAV Gender Analysis https://www.mav.asn.au/what-we-do/policy-advocacy/social-community/gender-equality/supporting-research-and-resources#gender	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
Is the statistical data represented in both male and female to represent the different impacts on men and women?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Review data sources and identify if data can be separated into male and female Ensure male and female data represented in all new policies and strategic documents Include male/female data as a consideration when reviewing existing policies/strategies 	The Data Gender Gap You Don't Know About https://www.youtube.com/watch?v=ekW2U4JoN84	
Do your organisations policies, services and plans consider women from varying social and cultural backgrounds, i.e. women with disabilities, Indigenous women, CALO women , LGBTI?.		<ul style="list-style-type: none"> Conduct an assessment of existing policies, plans and services to ensure they are inclusive and diverse Consider consulting key groups when developing new policies and strategies Develop an inclusion and diversity policy 	Victorian Government Diversity and intersectionality Framework https://www.vic.gov.au/dpc-diversity-and-inclusion-strategy-2019-2021/dpc-diversity-and-inclusion-priority-areas	
Is Gender Equality referenced in organisational strategic plans and policies?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Audit existing strategies and plans Include Gender Equality in existing and new plans & policies Consider developing an organisational Gender Equality strategy 	Safe and Strong -A Victorian Gender Equality Strategy https://www.vic.gov.au/safe-and-strong-victorian-gender-equality	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
HUMAN RESOURCES				
Do HR practices and policies reinforce gender inequality, i.e. traditional gender roles and stereotypes	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake a review of HR policies and conduct a gender analysis supported by someone experienced in gender analysis Conduct a survey of staff and their experience using specific policies - i.e. maternal/paternal leave, return to work etc 	Vichealth - Applying a Gender Lens in the Workplace https://www.vichealth.vic.gov.au/-/media/ResourceCentre/PublicationsandResources/PVAW/GEAR-tools/Applying-a-gender-lens-in-the-workplace.pdf?la=en&hash=214FD1392311F979E85F680D0F7E0C80761745EE	
Are flexible work arrangements available for both men and women?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Identify flexible work practices across the organisation and share positive stories Consider using 'open diaries' for people in the extended leadership team to demonstrate flexible work practices at all levels Encourage men to ask for flexible arrangements (i.e. school drop off, carers leave etc) Develop a flexible work practices policy (i.e part-time/job share, flexi-time, work from home etc) Measure how this policy is being used i.e are both women and men accessing it 	Workplace Gender Equality Agency - Strategic Approach to Flexibility https://www.wgea.gov.au/topics/workplace-flexibility	
Does your organisation have paid parental leave and is this available to both men and women?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Research paid parental leave industry standards and national best practice policies Review paid parental leave policy to enable equal access for both genders Measure how parental leave is being used - i.e. are both women and men accessing it 	Workplace Gender Equality Agency https://www.wgea.gov.au/topics/parental-leave	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
		<ul style="list-style-type: none"> Assess practices for 'keeping in touch' with staff on parental leave 	Supporting Working Parents https://supportingworkingparents.humanrights.gov.au/employers/successful-strategies-support-working-parents	
Do you take into account unconscious bias in recruitment practices?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake a review of recruitment practices and policies Staff undertake unconscious bias training Ensure gender balance on recruitment panels 	Royal Society - Understanding Unconscious Bias https://www.youtube.com/watch?v=dVp9Z5k0dEE Australian Human Rights Commission: https://www.humanrights.gov.au/sites/default/files/GPGB_recruitment_guide.pdf Recruit Smarter https://www.vic.gov.au/recruit-smarter	
Do you ensure men and women are equally represented on recruitment panels?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Review recruitment practices and recruitment panel procedures Include a statement in policy to ensure gender diversity on interview panels 	Royal Society - Understanding Unconscious Bias https://www.youtube.com/watch?v=dVp9Z5k0dEE	
Do you undertake a pay audit to ensure men and women are being paid equally for the same roles?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Collect pay roll data for all employees and conduct an analysis Develop a strategy to address gender pay gap and inequalities 	Workplace Gender Equality Agency- Toolkit for conducting a pay gap analysis - https://www.wgea.gov.au/topics/addressing-pay-equity/analysing-gender-pay-gaps Fair Work Ombudsman	

			https://www.fairwork.gov.au/how-we-will-help/templates-and-guides/best-practice-guides/gender-pay-equity	
Are men and women offered equal opportunity for professional development?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Collect data on how men and women participate Consider barriers to women participating in professional development (i.e. part -time staff) 		
Do you have a family violence leave policy/procedure and do HR staff and management have an understanding about how to support women and men to access this leave?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Include family violence leave in leave policy HR staff undertake training in supporting staff to access leave 	Male Champions of Change - Playing our Part, Workplace Responses to Domestic and Family Violence https://malechampionsofchange.com/wp-content/uploads/2015/11/Playing-Our-Part-Male-Champions-of-Change-Letter.pdf	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
FACILITIES				
Have you reviewed your facilities and taken into account the different needs of men and women? i.e. sporting facilities and female change rooms, access, safety, gender stereotypes in promotional material and signage.	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Conduct a survey of user groups about their experiences using the facility (ensure gender balance in response) Conduct a facilities checklist to ensure adequate access to necessary resources is available to both genders Consider collecting female/male data on users of facilities and analyse 	MAV Gender Equality and Infrastructure http://www.mav.asn.au/_data/assets/pdf_file/0006/7377/Fact-sheet-03-Infrastructure_2018.pdf Sport and Recreation Victoria - Female Friendly Sport Infrastructure Guide - https://sport.vic.gov.au/publications-and-resources/female-friendly-sport-infrastructure-guidelines	
When designing new facilities or improving existing, are the different needs of men and women taken into account?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake Universal Design training to ensure facilities are accessible to everyone Develop a checklist that identifies the needs of men and women when designing/upgrading facilities (see example in resources) Consider barriers experienced by diverse groups i.e. CALD, Indigenous, LGBTI, people with disabilities 	Centre for Universal Design Australia http://universaldesignaustralia.net.au/ Whittlesea Council - Gender Equity in design guidelines http://www.mav.asn.au/what-we-do/policy-advocacy/social-community/gender-equality/promising-practice-portal/#Whittlesea	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
PROMOTION AND COMMUNICATIONS				
Are traditional gender roles and stereotypes promoted in visual messages, i.e. photographs in strategic documents, posters, flyers, and social media? Is there a balance of men and women represented?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Have promotional material and media reviewed by someone with an understanding of gender. Review organisations communication strategy/policy and include gender equality 	Video -How the media failed women in 2013 https://www.youtube.com/watch?v=14qMm5-JVUA	
Do promotional materials, website, strategic documents etc promote diversity and inclusion i.e. CALO, Indigenous, LGBTI, people with disabilities?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Review promotional material and media and apply a diversity and inclusion lens Review organisations communication strategy/policy and represent diversity 	Our Watch's intersectional approach to primary prevention https://www.ourwatch.org.au/about-us/our-intersectional-approach/	
PROGRAMS AND SERVICES				
Do programs and services take into account the different needs of men and women accessing them?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake a survey of client's/service users about gender equality Focus group with staff to discuss gender equality Conduct a service review 	MAV Gender Equality and Access to Services https://www.mav.asn.au/_data/assets/pdf_file/0020/7382/Fact-sheet-08-Access-to-services_2018.pdf	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
Do programs and services consider people from diverse backgrounds including barriers and discrimination experienced when accessing programs and services?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Review program and services policies and procedures to assess if needs of people from diverse backgrounds are considered Develop a diversity and inclusion policy to guide service delivery and program planning 	Our Watch's intersectional approach to primary prevention https://www.ourwatch.org.au/about-us/our-intersectional-approach/	
Do programs and services collect and review data for men and women separately?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Change how data is collected and assess if men and women's needs are being met by services Periodically monitor data to ensure needs of women and men being met 	The Data Gender Gap You Don't Know About https://www.youtube.com/watch?v=ekW2U4JoN84	
Does the delivery of programs and services reinforce gender bias and stereotypes? i.e task allocated based on gender instead of skill	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Undertake an audit of programs and services and apply a gender lens, including programs/services funded by your organisation but delivered by others, i.e. community organisations Develop an action plan to address gender equality issues identified 	MAV Gender Equality and Access to Services https://www.mav.asn.au/data/assets/pdf_file/0020/7382/Fact-sheet-08-Access-to-services_2018.pdf	

Organisation Areas:	Yes/No	Suggested actions	Resources	Comments/ Notes
COMMUNITY/CLIENT ENGAGEMENT & CONSULTATION				
Have you considered how women and men will participate in different methods of engagement/consultation?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Consider barriers to participation (i.e. day/time, caring responsibilities, etc) Implement strategies to ensure both men and women are able to participate in community consultation Consider barriers experienced by women from diverse backgrounds i.e. CALD, LGBTI, Indigenous, women with disabilities 	International Association for Public Participation Australasia - Quality Assurance Standards https://iap2.org.au/wp-content/uploads/2019/07/IAP2_Quality_Assurance_Standard_2015.pdf	
When collecting engagement/consultation data, do you consider and evaluate responses separated in male and female?	<input type="radio"/> Yes <input type="radio"/> No	<ul style="list-style-type: none"> Collect data separated by sex and consider this in the outcome Include addressing gender equality and balance in engagement/consultation strategies or policies or communication plans 	The Data Gender Gap You Don't Know About https://www.youtube.com/watch?v=ekW2U4JoN84	

Part 2- Putting the Audit into Action

Consider the outcomes of the audit and develop an action plan to address the areas for improvement. Use the suggested actions to support the development of your action plan. Actions can be integrated into your existing organisational plans or a template is included below to help you start an action plan.

Organisational area: i.e. Programs and Services				
Action/task	Expected Outcomes	Person responsible	Timeframe (to be completed by}	Rolling Actions and Progress

Organisational area: i.e. Facilities				
Action/task	Expected Outcomes	Person responsible	Timeframe (to be completed by}	Rolling Actions and Progress

References

1. Courageous Conversations Workplace Checklist, available at:
<https://www.whealth.com.au/documents/publications/courageous-conversations/workplace-checklist.pdf>
2. MAV Gender Equality and Access to Services:
https://www.mav.asn.au/_data/assets/pdf_file/0020/7382/Fact-sheet-08-Access-to-services_2018.pdf
3. Women's HealEast, Together for Equality and Respect, Gender Audit Tool and Guidelines August 2015, available at:
<http://whe.org.au/tfer/wp-content/uploads/sites/2/2014/06/Gender-Audit-Tool-and-Guidelines1.pdf>
4. Women's Health in the North, Gender Analysis Overview, Gender Analysis Planning Tool and Gender Equity Organisational Assessment available at:
<https://www.whin.org.au/download-resources-1/>
5. Vichealth - Applying a Gender Lens in the Workplace, available at:
<https://www.vichealth.vic.gov.au/media-and-resources/publications/generating-equality-and-respect-resources>

Please contact Women's Health Grampians for more information and support on any initiatives you would like to pursue.

Phone: 03 5322 4100

Email: adminb@whg.org.au

Website: whg.org.au

Name Policy: Gender Lens Checklist		This Document is Uncontrolled when Printed		Responsible Officer: CEO	
Version: 1.0		Issue Date:		Next Review:	
				Page 18/ 18	

12.10 Authorisation / Delegation for Helena Health Inspector – prepared by Tim Rose

SUMMARY

Council is required to fulfil statutory obligations in respect to public health related legislation. Following changes to the structure of Council's Environmental Health Service, an additional part-time Environmental Health Officer (EHO) is required to maintain high public health standards for our communities.

EHOs require appropriate appointment and authorisation by Council in order to administer relevant Legislation.

RECOMMENDATION

That Council:

- Authorises and appoints, Ms Helene Wortley, as an EHO for the purposes of
 - *the Public Health & Wellbeing Act 2008.*
- Authorises and appoints, Helene Wortley, as an Authorised Officer for the purposes of
 - *the Food Act 1984*
 - *the Environment Protection Act 1970*
 - *the Local Government Act 1989*
 - *the Local Government Act 2020*
 - *the Tobacco Act 1987*
 - *Part 14 of the Residential Tenancies Act 1997*

Resolution

Moved Cr T Hamilton Seconded Cr J Wise
That the recommendation be adopted

Carried

ATTACHMENTS

S11 Instrument of Appointment & Authorisation

DISCUSSION

Council undertakes various public health functions within the municipality through the appointment and authorisation of an Environmental Health Officer (EHO). Council Environmental Health Officers provide a range of regulatory public health functions, as well as education and advice to businesses and the general public.

In order for an Environmental Health Officer to exercise their powers under the Legislation they must, firstly, be appropriately appointed by Council to the position, then delegated authority by the Chief Executive Officer.

RELEVANT LAW

- In accordance with *s.29 Public Health & Wellbeing Act 2008*, A Council must appoint an Environmental Health Officer.

- In accordance with s.224 of the *Local Government Act 1989*, A Council may appoint any person to be an authorised officer for the purposes of administration and enforcement of any Act.

COUNCIL PLANS AND POLICIES

An Environmental Health Officer plays an essential role in the development and monitoring of Council's health and wellbeing goal as prescribed in the Council Plan 2017-2021.

RELATED COUNCIL DECISIONS

Council has previously authorised Mr Tim Rose as an Environmental Health Officer.

OPTIONS

To not authorise Ms Helene Wortley as an Environmental Health Officer.

SUSTAINABILITY IMPLICATIONS

- Economic – Environmental Health Officer's can assist in the planning, establishment and operation of various food, health and accommodation businesses that support the local economy
- Social – Environmental Health Officer's can assist in the prevention of poor community health and exposure to unnecessary public health risks.
- Environmental – Environmental Health Officer's assist in maintaining a safe and healthy built environment.

COMMUNITY ENGAGEMENT

No Community engagement has taken place in the appointment of Ms Helene Wortley, however her role requires significant engagement with the community including business enterprise and reference checks have been carried out to ensure that the officer has strong engagement skills.

RISK

<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
Medium	Major	A failure for Council to appoint suitable officers to undertake public health regulatory functions and comply with mandatory health protection benchmarks	Appoint suitably qualified staff to perform functions as prescribe under public health related information.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

The Public Health and Wellbeing Plan is incorporated in to the Council Plan 2017-2021 and sets out a range of public health indicators as per the Stae Public Health and Wellbeing Plans including active living, healthy eating and reducing the harm of tobacco and other drugs.

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.

S11 Instrument of Appointment and Authorisation

Yarriambiack Shire Council

Instrument of Appointment and Authorisation

Instrument of Appointment and Authorisation

In this Instrument 'officer' means –

Helene Wortley

By this Instrument of Appointment and Authorisation Yarriambiack Shire Council –

PART A

1. under s 224 of the *Local Government Act 1989* – appoints the officer to be an authorised officer for the administration and enforcement of –

the *Environment Protection Act 1970*
the *Food Act 1984*
the *Local Government Act 1989*
the *Local Government Act 2020*
the *Public Health and Wellbeing Act 2008*
Part 14 of the *Residential Tenancies Act 1997*
the *Tobacco Act 1987*

the Regulations made under each of those Acts

the local laws made under the *Local Government Act 1989* or the *Local Government Act 2020*

and any other Act, Regulation or local law which relates to the functions and powers of the Council;

PART B

2. under s 48A of the *Environment Protection Act 1970* – appoints the officer to be an authorised officer for the purposes of s 48A of the *Environment Protection Act 1970*.

-
3. for the purposes of s 20 of the *Food Act 1984* – appoints the officer to be an authorised officer for the purposes of the *Food Act 1984*.

-
4. under s 3 of the *Infringements Act 2006* – appoints the officer to be an issuing officer for the purposes of the *Infringements Act 2006*.

-
5. under s 29 of the *Public Health and Wellbeing Act 2008* – appoints the officer to be an Environmental Health Officer for the purposes of enforcing the *Public Health and Wellbeing Act 2008* and the *Food Act 1984*.
-

PART C

6. under –

ss 48A(9)(c) and 59(3) of the *Environment Protection Act 1970*

s 219 of the *Public Health and Wellbeing Act 2008*

s 45AC of the *Food Act 1984*

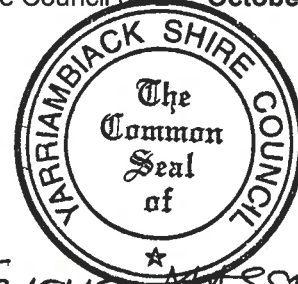
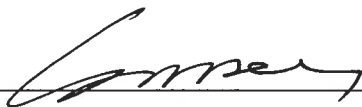
authorises the officer generally to institute proceedings and represent Council in proceedings for offences against the Acts, Regulations and local laws described in this instrument.

It is declared that this Instrument -

- comes into force immediately upon its execution;
- remains in force until varied or revoked.

This instrument is authorised by a resolution of the Yarriambiack Shire Council on **21st October 2020**.

THE COMMON SEAL of the **YARRIAMBIACK SHIRE COUNCIL** was affixed hereto by authority of the Council in the presence of:

Signature of Mayor/Councillor



Name



Signature of Councillor



Name



Signature of Chief Executive Officer



Name

Date 21-10-2020

12.11 Application to licence Government Road west of Crown Allotments 5, 6, & 7, Section 13, Parish of Beulah & Galaquil – Author: Adam Moar

SUMMARY

An application to licence a road reserve west of Crown Allotments 5, 6, & 7, Section 13, Parish of Beulah & Galaquil has been received by the Department of Environment, Land, Water and Planning (DELWP) from Zeb Chivell. As part of the licence application Council is required to provide notice that the road is not required for public traffic and is therefore an unused road.

RECOMMENDATION

That Council:

Provides notice to the Department of Environment, Land, Water and Planning that the road reserve described as West of Crown Allotments 5, 6, & 7 Section 13 Parish Beulah & Galaquil is not required for public traffic and is therefore an unused road in accordance with Section 400 of the *Land Act 1958*.

Resolution

Moved Cr S Roberts Seconded Cr K Zanker

That the recommendation be adopted

Carried

ATTACHMENTS

1. Letter from DELWP to the applicant
2. Template of the notice required to be sign and sealed (Schedule 4)
3. Copy of advertisement in the Roundabout Beulah

DISCUSSION

Zeb Chivell has applied for a licence over the Government Road located on the western side of Crown Allotments 5, 6 & 7, Section 13 Parish of Beulah & Galaquil.

This road adjoins is property at 13 Luna Park Road (Crown Allotment 6), Beulah which is owned by the applicant. Land further north of the site is owned and operated by GWMWater for water supply purposes to Beulah.

As part of the licence process the applicant is required to submit the attached Schedule 4 to the relevant Council for its decision in accordance with the provisions of Part 13 of the Land Act 1958 to declare the road not required for public traffic.

The proposal was required to be advertised in a local newspaper, which DELWP has accepted Roundabout Beulah as it is the most relevant to the residents of the area. Comments from the advertisement were directed to DELWP officers.

Figure 1 provides an outline of the area to be covered by the licence. Figure 2 provides an aerial photo of the same area.

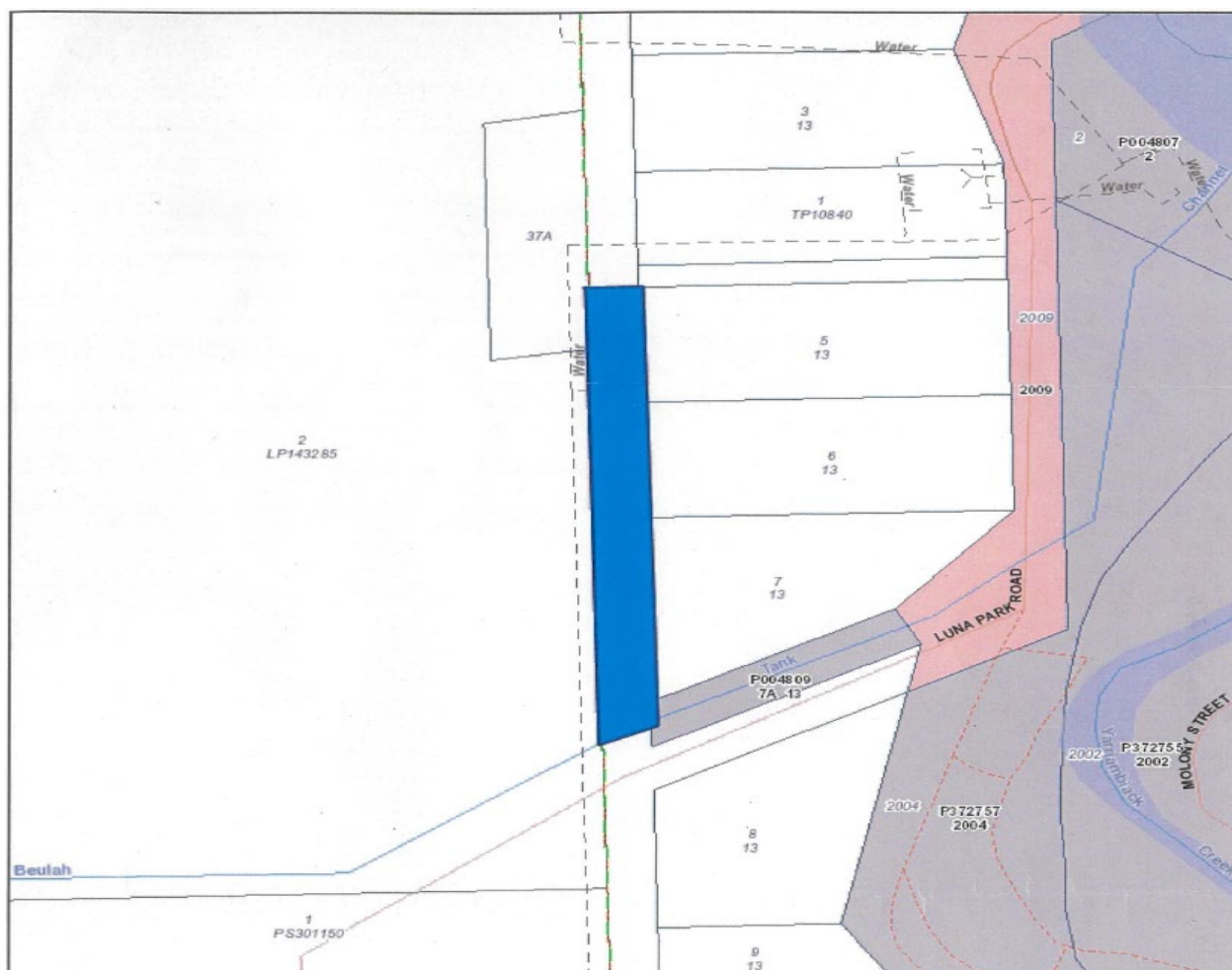


Figure 1. Area to be licenced



Figure 2. Aerial photo of the area to be leased.

The Government Road for this licence is not included in Council's Road Management Register and it is considered unlikely that it would need to be developed as a road.

RELEVANT LAW

Section 400 of the *Land Act 1958* states:

Power to municipal councils to specify roads as unused

(1) A municipal council may give notice to the Secretary that any road or part of a road which is within the municipal district of that municipal council and which it considers is not required for public traffic is an unused road and upon the giving of any such notice any road or part of a road specified therein shall be an unused road.

(2) Every such notice shall be in the prescribed form and shall contain such particulars as may be prescribed.

The prescribed form of Schedule 4 of the *Land Regulations 2016* is an attachment to this report.

COUNCIL PLANS AND POLICIES

Not applicable

RELATED COUNCIL DECISIONS

Not applicable

OPTIONS

Nil

SUSTAINABILITY IMPLICATIONS

Not applicable

COMMUNITY ENGAGEMENT

This proposal has been advertised through the Roundabout Beulah with submissions being made to the relevant officers at DELWP.

RISK

Assess the risk for the decision.

Utilising the Risk Management Framework 2019, the following assessment has been made:

<i>Risk Rating</i>	<i>Consequence</i>	<i>Risk Description</i>	<i>Action</i>
Low	Minor	Management of the licence agreement	The licence will be issued under the Land Act 1958 by the Department of Environment, Land Water and Planning.

REGIONAL, STATE AND NATIONAL PLANS AND POLICIES

Not applicable

CONFLICTS OF INTEREST

All officers involved in the preparation of this report have declared that they do not have a conflict of interest in the subject matter of this report.



Department of Environment, Land, Water & Planning

Our Ref: 3000156

3 August 2020

Zeb Chivell
12 Luna Park Road
BEULAH VIC 3395

PO Box 879
15 Hume and Hovell Road
Seymour Vic 3660
Telephone: (03) 5735 4300
Facsimile: (03) 5792 3230
www.delwp.vic.gov.au
DX 218676

Dear Sir/Madam

**RE: APPLICATION TO LICENCE GOVERNMENT ROAD WEST OF CROWN
ALLOTMENTS 5, 6 & 7, SECTION 13 – PARISH OF BEULAH & GALAQUIL**

I refer to your application to licence the above-described government road for the purpose of Recreation, and wish to advise that your application has been approved.

The Department of Environment, Land, Water & Planning is prepared to offer you a licence pursuant to Section 130 of the *Land Act* 1958, commencing 1/10/2020 and is subject to the following terms and conditions:

Advertising

If you wish to accept this offer, you are now required, pursuant to Section 133G(1) of the *Land Act* 1958, to advertise a notice of intention to grant that licence, in a newspaper circulating in the area where the land to be licensed is located. An example of the advertisement follows:

LAND ACT 1958

Notice is hereby given that it is the intention of the Department of Environment, Land, Water & Planning to grant a licence under Section 130 of the Land Act 1958 to Zeb Chivell over the Government Road West of Crown Allotments 5, 6 & 7, Section 13, Parish of Beulah for the purposes of Recreation. Further information or comments can be lodged with the Property Officer, Danielle Fowler on 136186 within 14 days.
Ref 3000156.

Schedule No 4

You are also required to submit the enclosed schedule to the relevant Council (as noted on attached Schedule) for its decision in accordance with the provisions of Part 13 of the Land Act 1958 to declare the road not required for public traffic. Please also include a 'copy' of the published advertisement when submitting the schedule to the Council.

Licence fees

Rental for period 1/10/2020 to 30/9/2030	\$389.40 (Inc GST)
Licence preparation fee	\$109.60
Total Amount Due	\$499.00

Payment of the above fees can be made by:

- Cheque or Money Order, made payable to "Department of Environment, Land, Water and Planning" or "DELWP"

Please ensure that you forward all of the following to **PO Box 879, Seymour, Victoria, 3660** at which time a licence document will be prepared and forwarded to you.

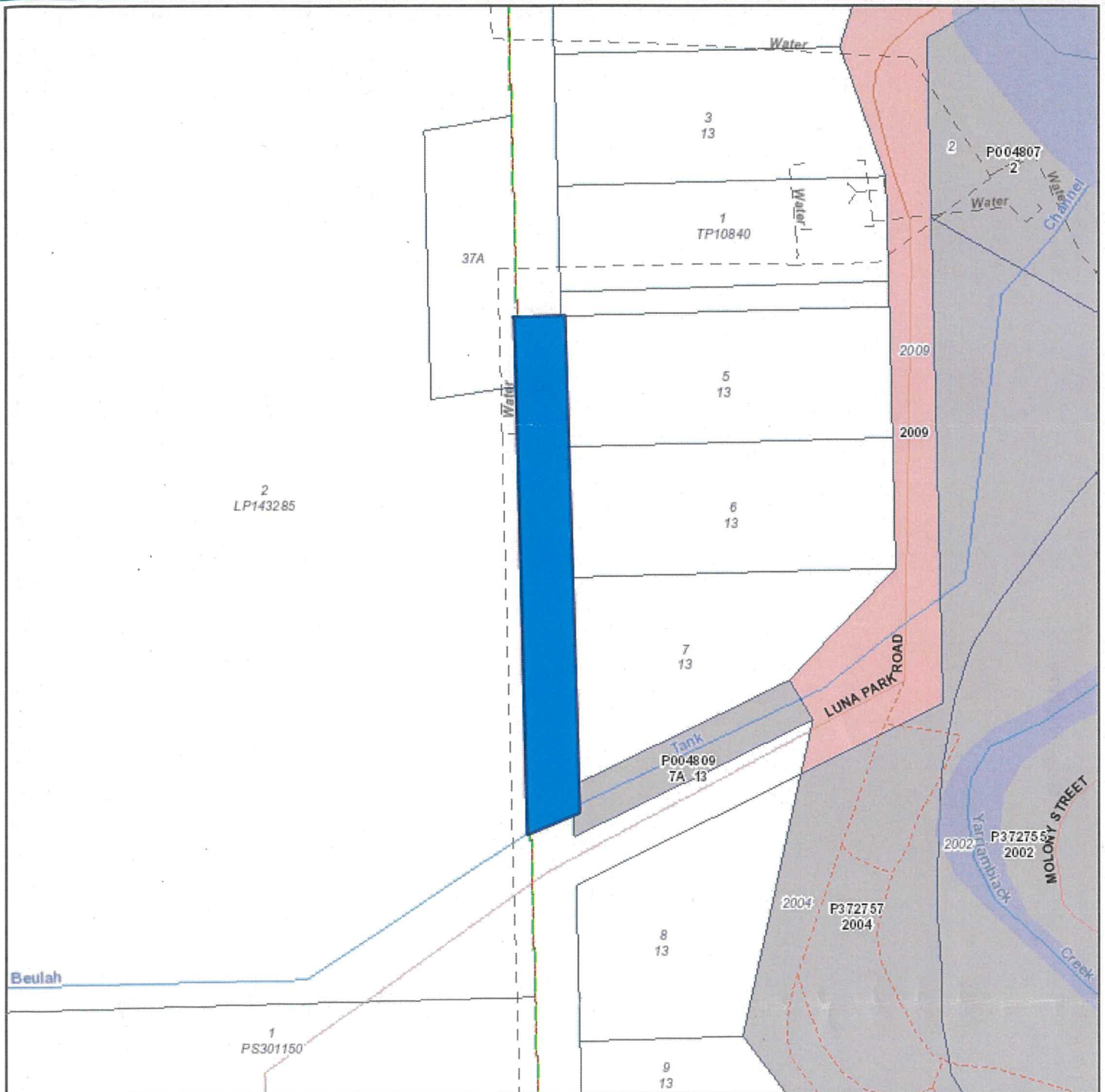
- A copy of the intention to grant licence advertisement, which clearly shows the date on which the advertisement was published. A copy should also be provided to Council, see Schedule No 4;
- The Schedule No 4 which must be executed by an authorised Council Delegate;
- Payment of Licence Fees.

Please email transactioncentre@delwp.vic.gov.au if you have any further questions about this matter.

Yours sincerely

Transaction Centre

Transaction Centre



Legend

- Township
- Parish
- Parcel
- Crown Parcel**
 - Crown Land
 - Government Road
- Plan Noting**
 - Apiary
 - Temporary Apiary Rights
 - Beefarm and Range licences

Linear Tenure

- Other Pipelines
- Industrial Commercial licences
- Recreation Amusement licences
- Occupancy licences
- Radio TV Telecom site licences
- Emergency Services Use licences
- Water Supply licences
- Miscellaneous General licences
- Easements
- Pipe Consents

- Lease
- General Licence
- Delegated Lease
- Delegated Licence
- Grazing Licence
- Riparian Management Licence
- Water Frontage Licence
- Unused Road Licence
- Delegated Management Reserve
- Direct Management Reserve

Government Road

- Government Road
- Dual Status Government Road

-MapScale-

1: 2,500



Overview Map

Disclaimer: This map is a snapshot generated from Victorian Government data. This material may be of assistance to you but the State of Victoria does not guarantee that the publication is without flaw of any kind or is wholly appropriate for your particular purposes and therefore disclaims all liability for error, loss or damage which may arise from reliance upon it. All persons accessing this information should make appropriate enquiries to assess the currency of the data.

DEPARTMENT OF ENVIRONMENT, LAND, WATER & PLANNING

SCHEDULE 4

Notice of a municipal council under section 400 that a road is unused.

Secretary to the Department of Environment, Land, Water & Planning

Under Section 400 of the Land Act 1958, the municipal council of the municipal district of

YARRIAMBIACK

gives notice that *the road / *each of the roads described in the Schedule below is considered by Council to not be required for public traffic and is therefore an unused road.

SCHEDULE

PARISH	DESCRIPTION OF LOCATION OF ROAD
BEULAH & GALAQUIL	WEST OF CROWN ALLOTMENTS 5, 6 & 7, SECTION 13

As indicated by shading on the plan copy attached

* Signed:

Dated:

witness

* The seal of the municipal council of
.....

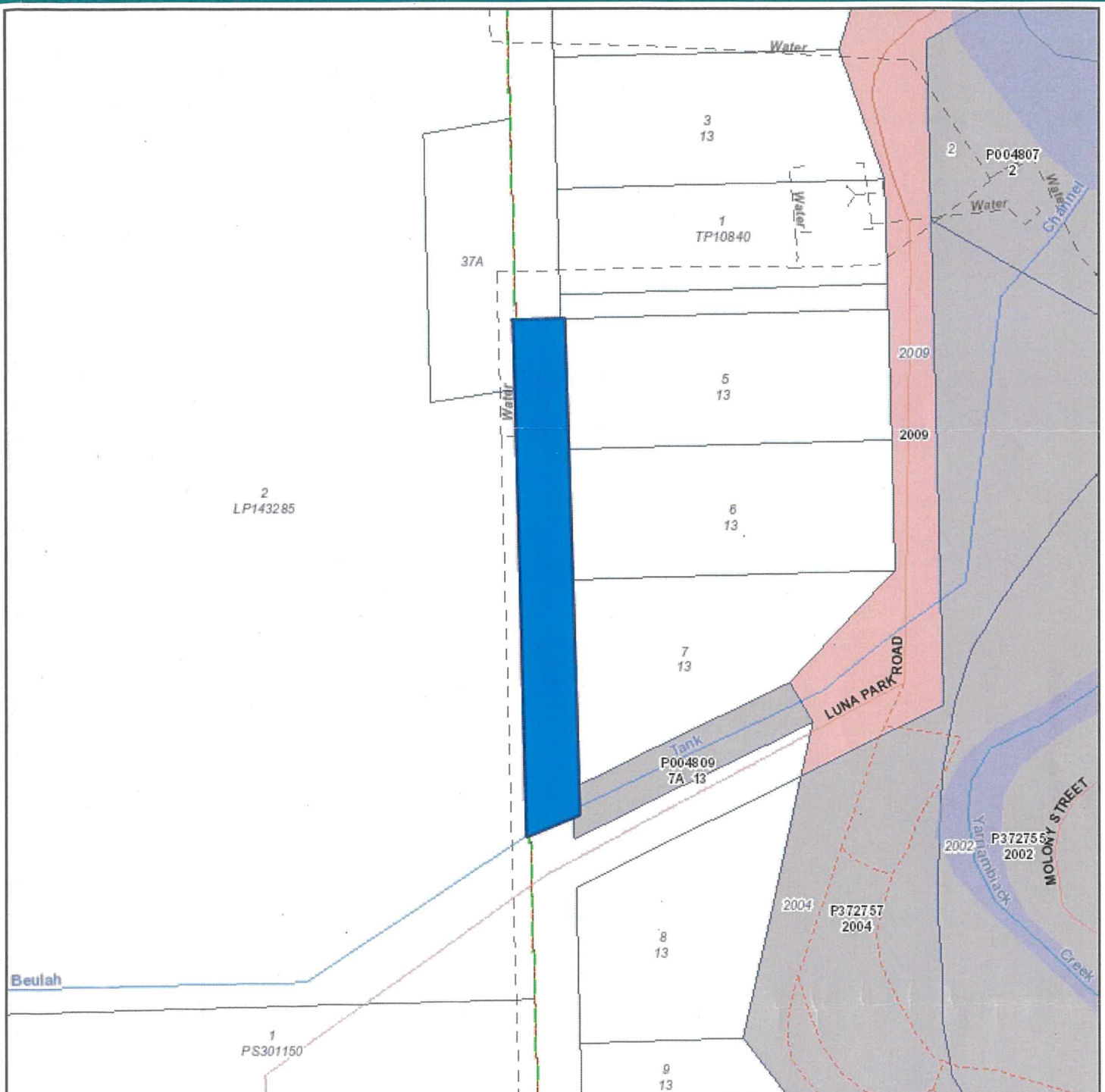
as affixed to this on

by

witness

* Delete whichever is not applicable

Our ref. 3000156



Legend

- | | | | |
|---|---|--|---|
| <ul style="list-style-type: none"> Township Parish Parcel Crown Parcel Crown Land Government Road Plan Noting Apiary <ul style="list-style-type: none"> Temporary Apiary Rights Beefarm and Range licences | Linear Tenure <ul style="list-style-type: none"> Other Pipelines Industrial Commercial licences Recreation Amusement licences Occupancy licences Radio TV Telecom site licences Emergency Services Use licences Water Supply licences Miscellaneous General licences Easements Pipe Consents | <ul style="list-style-type: none"> Lease General Licence Delegated Lease Delegated Licence Grazing Licence Riparian Management Licence Water Frontage Licence Unused Road Licence Delegated Management Reserve Direct Management Reserve | Government Road <ul style="list-style-type: none"> Government Road Dual Status Government Road |
|---|---|--|---|

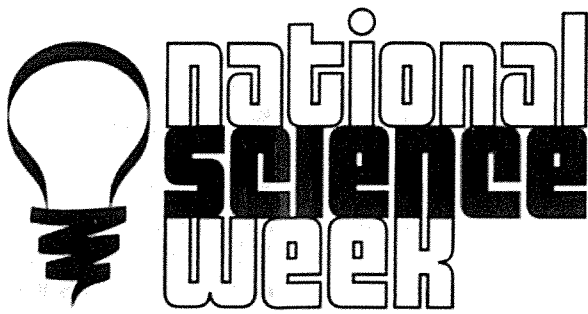
1: 2,500

-MapScale-



Overview Map

Disclaimer: This map is a snapshot generated from Victorian Government data. This material may be of assistance to you but the State of Victoria does not guarantee that the publication is without flaw of any kind or is wholly appropriate for your particular purposes and therefore disclaims all liability for error, loss or damage which may arise from reliance upon it. All persons accessing this information should make appropriate enquiries to assess the currency of the data.



The science doesn't have to stop! Keep all the scientists, big and small, entertained with any DIY experiments.

Designed to be uncomplicated and effective, this experiments is great to try at home. It's a great way to encourage curiosity and develop investigative skills!

Visit <https://www.scienceweek.net.au/> for lots of great Science Week ideas

Build your own Lava Lamp!

You will need: - A clean, transparent bottle or cup (an empty soda or water bottle is perfect!)

- Water (room temperature)
- Oil (try different types)
- Fizzing tablets (anything that fizzes in water will work!)
- Food colouring

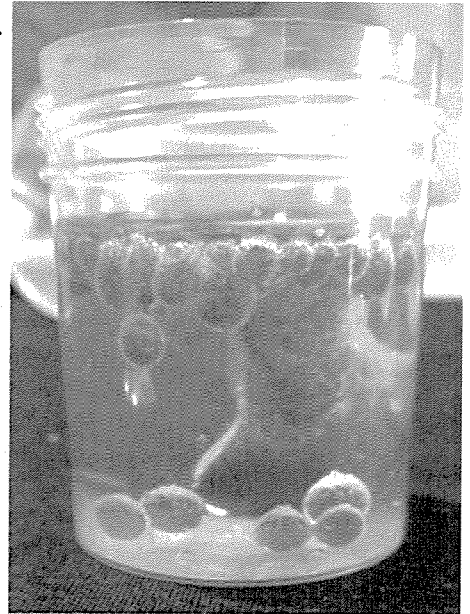
Step 1: Fill your bottle with oil until it is just below $\frac{3}{4}$ full.

Step 2: Add about 10mL of coloured water into the oil and let it settle to the bottom of the bottle.

Step 3: Drop half a fizzy tablet into the mixture and observe the reaction occurring in the bottle. The water should fizz and bubble, rise through the liquid and slowly falling back to the bottom of the container.

Step 4: When the reaction has finished, you can add another half tablet and watch the reaction again!







STOP & THINK – Why do the oil and water repel each other? Why does the oil always move to the top of the bottle?



Why is this happening? Water is denser than oil, meaning that it contains more matter. Because of this, water will sink below oil when they are placed together. The oil and water won't mix together because water molecules are more attracted to each other than to oil molecules. This would cause oily blobs to move around your bottle if you were to turn it upside down. When you add the fizzing tablet into your lava lamp, carbon dioxide is introduced into the water, allowing the water to float to the top of the container. When the carbon dioxide bubbles pop, the water – being the heavier substance – returns to the bottom of the container.

Beulah Weather Forecast

August

Wednesday 19th	4°/15°	
Thursday 20th	3°/14°	
Friday 21st	3°/12°	
Saturday 22nd	0°/13°	
Sunday 23rd	-3°/14°	
Monday 24th	-1°/16°	
Tuesday 25th	1°/19°	

Land Act 1958

Notice is hereby given that it is the intention of the Department of Environment, Land, Water & Planning to grant a licence under Section 130 of the Land Act 1958 to Zeb Chivell over the Government Road West of Crown Allotments 5, 6 and 7, Section 13, Parish of Beulah for the purposes of Recreation.

Further information or comments can be lodged with the Property Officer, Danielle Fowler on 136186 within 14 days.

Ref 3000156

13. OTHER BUSINESS**14. Next Meeting**

The next meeting of Council will be held on Wednesday, 18 November 2020 at 9:30am at Warracknabeal.

CLOSE

_____ **Mayor**