






MODIFIED FINANCIAL AND NON-FINANCIAL PERFORMANCE REPORTING

QUARTER 4

APRIL TO JUNE 2026

Table of Contents

1 Executive Summary

This report is for the period 01 April to 30 June 2026 and outlines Council's preliminary position and performance for the 2025-26 Financial Year.

The Profit and Loss, Balance Sheet and Financial Indicators will be completed as part of the Annual Reporting process which is to be finalised no later than 30 September 2026.

Cashflow Statement

As of 30 June 2026, Council is holding $13.38 million in cash and cash equivalents which is an increase from the start of the financial year's holdings of $10.94 million. Council did receive an advance allocation of its 2026/27 Financial Assistance Grant prior to 30 June 2026. Eighty percent (80%) of the full allocation of this grant was received in late June 2026.

Projects

Management has split the projects into four categories for reporting purposes. Across all categories, Council has a $10.70 million capital works program, with 58% expended at the reporting date.

The forecast spend for 2025/26 was $13.35 million in quarter 1, 2 and 3. This will be revised as part of the end of year process with several projects incomplete or not delivered as at the 30 June.

Property: Council has a $1.49 million capital works program being delivered on council owned buildings and associated infrastructure, with 62% being expended during the financial year.

Plant and Equipment: – Council has a $1.3 million capital works program being delivered on council owned plant and equipment, with 48% being expended during the financial year.

Roads Infrastructure: Council has a $5.67 million capital works program being delivered on roads related infrastructure, which includes roads, footpaths, drainage, kerb and channels with 63% being expended during the financial year.

Other Infrastructure: Council has a $1.65 million capital works program being delivered on other infrastructure, which includes recreation, community facilities and transfer station infrastructure with 44% being expended during the financial year.

Budget Impact and Changes

During the quarter Council received:

- $6,398,216 80% of the 2026/27 Federal Assistance Grants
- $50,000 one off grant to assist with the increased workload to address the Environmental Effect Statements
- $4,000 for CDS Vic Public Plan Bin Trial 2025/26
- $90,000 for Move and Play Yarri: Active, Connected Communities – A prevention systems program.

Rates and Charges

The 2025/26 rate notices were released during the first quarter, with ratepayers having the option to pay in full by 15 February 2026 or by four instalments due on 30 September 2025, 30 November 2025, 28 February 2026 and 31 May 2026.

As of the end of the quarter 97% of the current years rates balance has been collected.

Rates in the arrears balance at the end of the quarter was $1.398 million. This is a decrease of $155,511 or 8.9% from the balance at the beginning of the quarter. The total decrease in the arrears from the start of the financial year is $348,172 or 19.9%.

Non-Financial Performance

Indicators noted during the quarter that reached an unacceptable level include:

- Capital Works Delivery – Results indicate that capital works expenditure is anticipated to be up to 42% of the adopted budget. This underspend is primarily due to delayed plant delivery, postponed start to the Hopetoun Swimming Pool Upgrades and Glenorchy Road rehabilitation works, and resource limitations requiring some projects to be carried forward.
- Talent Management – Staff turnover has been high for the 2025-2026 year as a result of the transition out of early years services. All early years staff transferred to Emerge Early Years Services. During quarter 4, there has been three staff commence employment, five have resigned and one staff member retire.
- Plans, Policies & Strategy – There are six plans/policies/strategies that remain outstanding as of 30 June 2026. All overdue documents are either reviewed and pending endorsement by Council in July or resources committed to review and sign-off over the course of the subsequent reporting period.

Occupational Health and Safety

In Quarter 4, there have been 12 incidents, with 36 throughout the reporting year. Incident numbers have increased in Q3 and Q4, however, an analysis and review of this data has not revealed any trends or justification for the increase. Importantly, while incidents increased towards the end of 2025-26, the overall risk profile improved in Q4, with 10 of 12 incidents categorised as 'low-risk'.

While this improvement does provide some context to the increase, Council will closely monitor the number and detail of each incident in the future for trends or mitigation measures to ensure the safety of staff and the community.

Strategic Risk Register

A review of the ten strategic risks and the associated control measure effectiveness was completed for the quarter, with only minor administrative amendments. The risk ratings maintained as per the previous reporting period. The risk appetite statement has been reviewed and expected to be adopted by council in July 2026.

From 1 July 2027 the revised risk appetite statement will be utilised for financial and non-financial reporting purposes.

Conclusion

Council's overall financial position remains positive at 30 June 2026, with cash and cash equivalents increasing from $10.94 million to $13.38 million, supported in part by the advance receipt of the 2026/27 Federal Assistance Grant (80%). Rate collection performance remained strong, with 97% of current year rates collected and outstanding rate arrears reducing by 19.9% during the financial year.

From a non-financial perspective, most reported issues relate to delivery and resourcing rather than emerging financial or strategic risks. The most significant challenge remains the delivery of the capital works program, with 58% of the $10.70 million program expended as at 30 June 2026. This result is primarily attributable to delayed plant deliveries, the deferred commencement of high value projects and works, and several projects being carried forward because of resource constraints. A number of capital works related invoices were also received in early July for materials and services rendered up to 30 June 2026.

OHS incident numbers increased during the second half of the year, however, no identifiable trends were found and the significant majority of Quarter 4 incidents were assessed as low risk. Strategic risk ratings remained unchanged following the quarterly review.

This Financial and Non-Financial Report concludes the reporting aligned with the Council Plan 2025-2029.

2 Cashflow Statement

	1 July 2025 to 30 June 2026	30 June 2025 Budget
Cash flows from operating activities		
Rates and charges	15,685,602	13,990,269
Statutory fees and fines	138,439	183,200
User fees	429,600	657,775
Grants - operating	11,754,275	8,986,014
Grants - capital	4,120,064	4,567,705
Contributions - monetary	127,633	164,548
Interest received	164,700	162,000
Rent received	95,600	-
Trust funds and deposits taken	-	482,667
Other receipts	740,029	377,268
Net GST refund	1,474,790	600,000
Employee costs	(11,630,038)	(11,853,379)
Materials and services	(11,496,208)	(9,033,739)
Trust funds and deposits repaid	(168,982)	-
Other payments	(3,084,936)	(1,464,197)
Net cash provided by/(used in) operating activities	**8,350,568**	**7,820,131**
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(6,211,964)	(8,559,014)
Payments for intangible assets	-	-
Proceeds from sale of property, infrastructure, plant and equipment	281,548	300,000
Proceeds from sale of assets held for sale	-	-
Payments for investments	75,000	-
Proceeds from sale of investments	-	(1,000,000)
Net cash used in investing activities	**(5,855,416)**	**(9,259,014)**
Cash flows from financing activities		
Finance costs	(14,307)	(16,116)
Repayment of borrowings	(44,966)	(42,848)
Proceeds of borrowings	-	-
Net cash provided by/(used in) financing activities	**(59,273)**	**(58,964)**
Net increase/(decrease) in cash and cash equivalents	2,435,879	(1,497,848)
Cash and cash equivalents at the beginning of the financial year	10,945,842	4,322,463
Cash and cash equivalents at the end of the Quarter	**13,381,721**	**2,824,615**

**Cash and cash equivalents at the end of the Quarter of $13,381,721 equals the Balance Sheet, Assets Bank $6,509,150 plus Assets Short Term Investments $6,329,742 plus $542,055 Investment greater than 3 months plus Petty Cash $774 = $13,381,721

3 Rates and Charges

Ward Total Rates & Charges	2024/2025 Budget	2024/2025 Actuals	2025/2026 Budget	Actual YTD Receipts	Rebates	Outstanding Rates: Current	Outstanding Rates: Arrears / Legal / Interest	Outstanding Rates: Total
Dunmunkle	$7,451,485.68	$457,207.71	$7,923,200.29	-$7,858,244.22	-$96,772.90	$157,393.69	$327,746.91	$485,140.60
Hopetoun	$7,186,649.82	$1,019,339.24	$7,199,109.14	-$7,124,586.50	-$77,248.51	$222,986.84	$874,746.90	$1,097,733.74
Warracknabeal	$2,571,704.25	$270,473.96	$2,806,115.63	-$2,708,267.52	-$101,484.33	$99,103.50	$196,354.51	$295,458.01
Grand Total	**$17,209,839.75**	**$1,747,020.91**	$17,928,425.06	-$17,691,098.24	-$275,505.74	$479,484.03	$1,398,848.32	$1,878,332.35

2024-25 Budget: Represents the amount raised in the 2024-25 financial year for General Rates, Fire Services Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge.

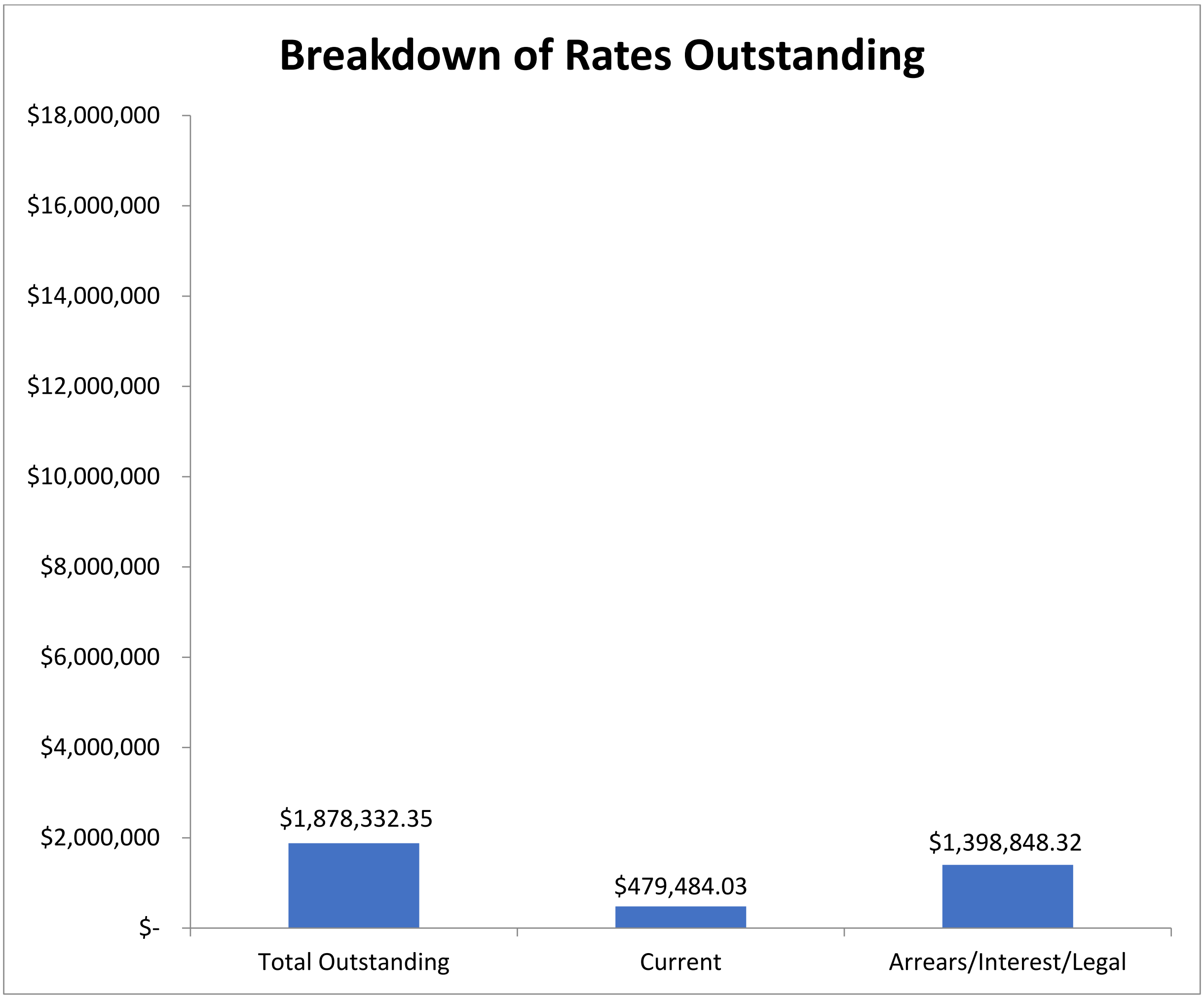
The ***2024-25 Actuals*** relates to the amount outstanding from the above raised charges as of 30 June 2025.

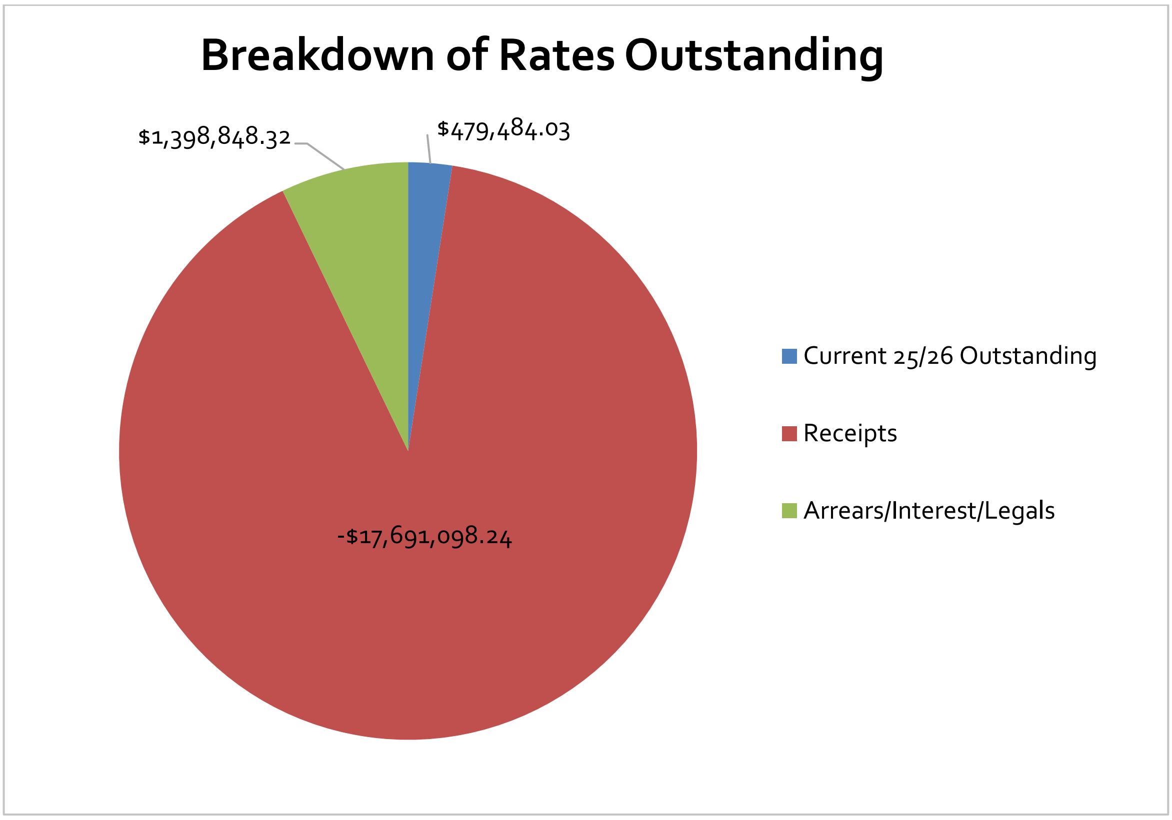
The ***2025-2026 Budget*** represents the amount raised in General Rates, ESVF Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge for the 2025-26 financial year.

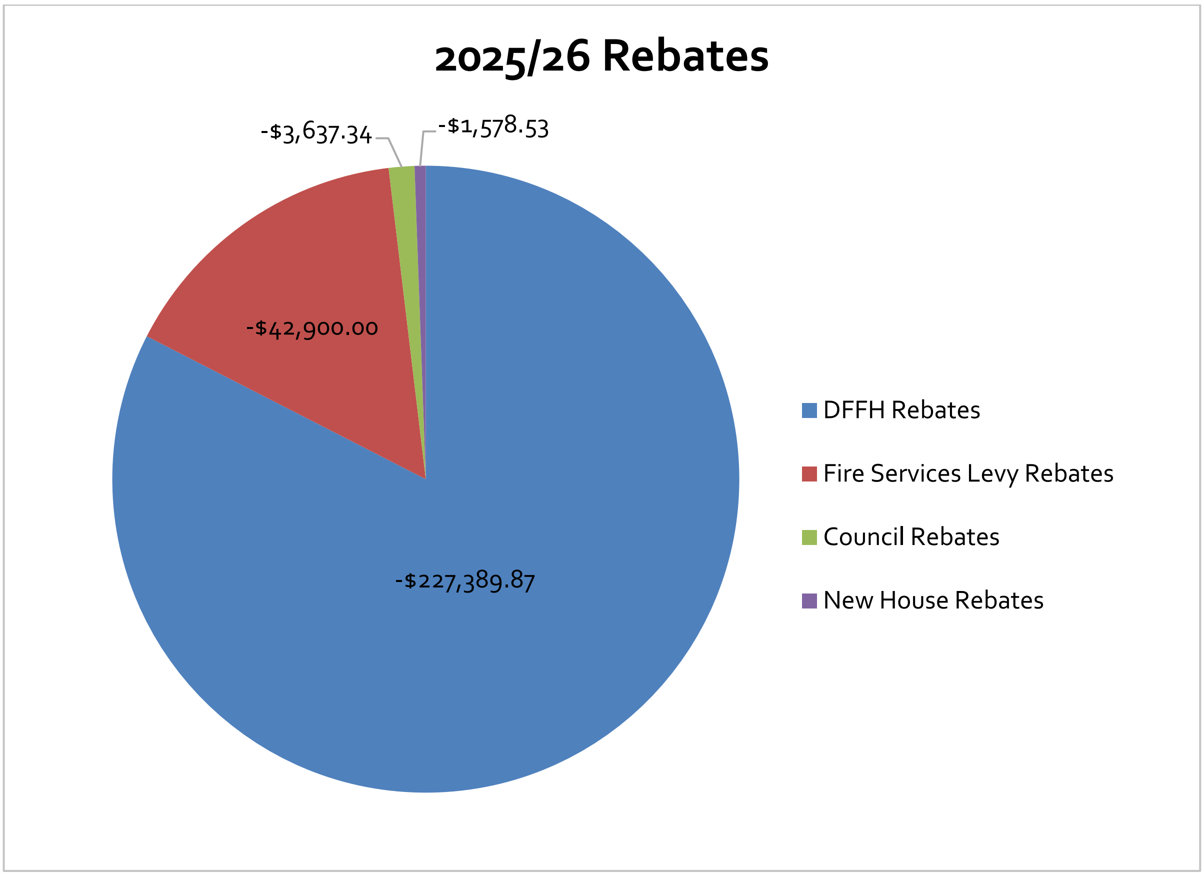
The ***Actual YTD Receipts*** represents the value collected as of 30 June 2026 along with the ***Rebates*** to be claimed from the Department of Families, Fairness and Housing and State Revenue Office. The receipts relate to both arrears payments and/or current rates and charges.

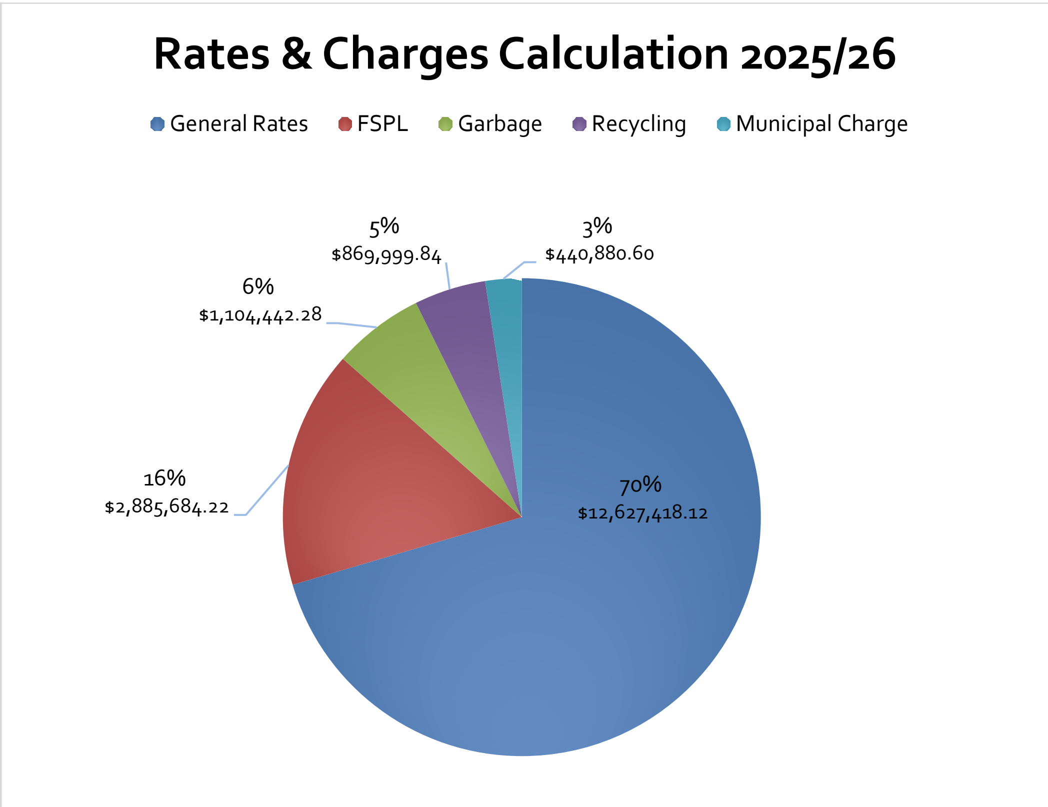
Outstanding Rates is separated into three categories. Current represents the balance owing on the Rates and Charges raised for the current financial year (e.g., Budget $17.9m raised, $1.8m currently outstanding). Arrears/Legal/Interest is amount outstanding from prior years, providing a total balance of current and arrears outstanding rates and charges.

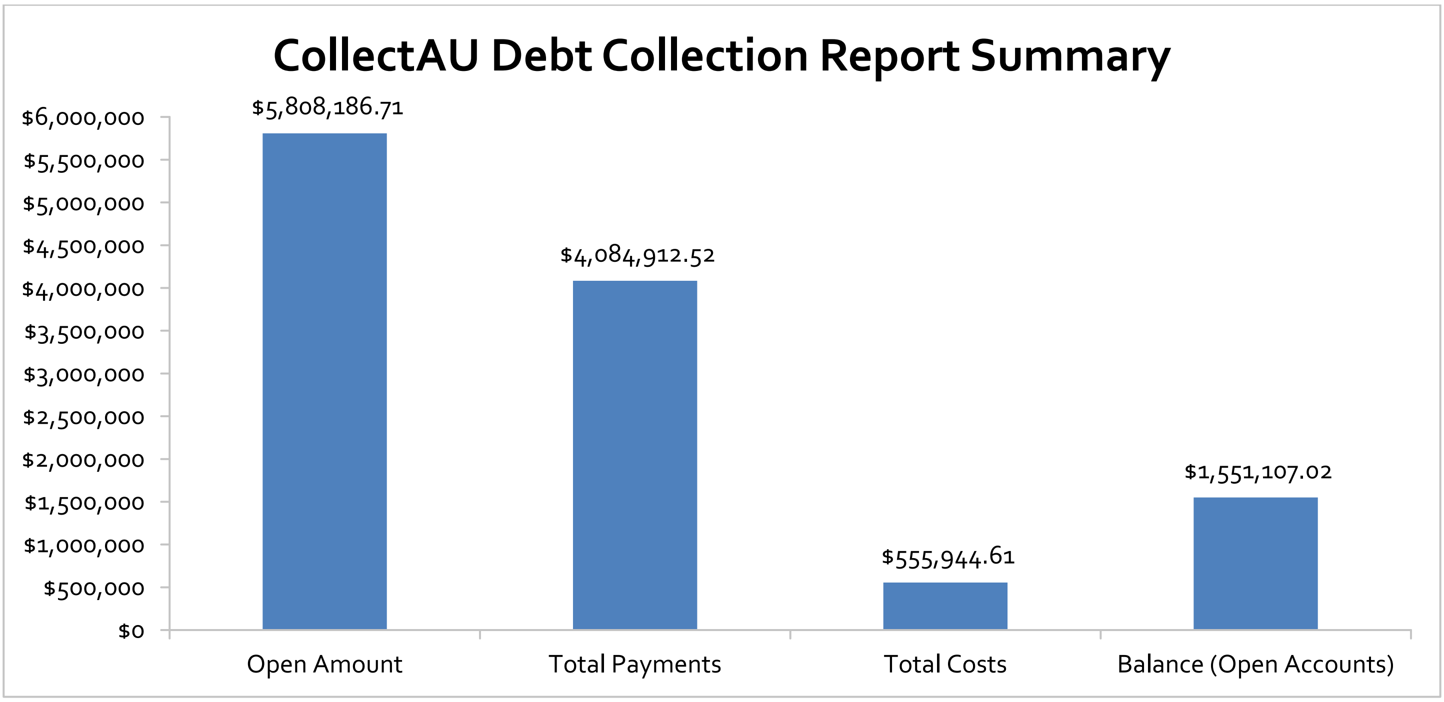
Debt Collection: Council has referred outstanding rates and charges to our Debt Collection Agency where there is a likelihood that the amount maybe recovered.

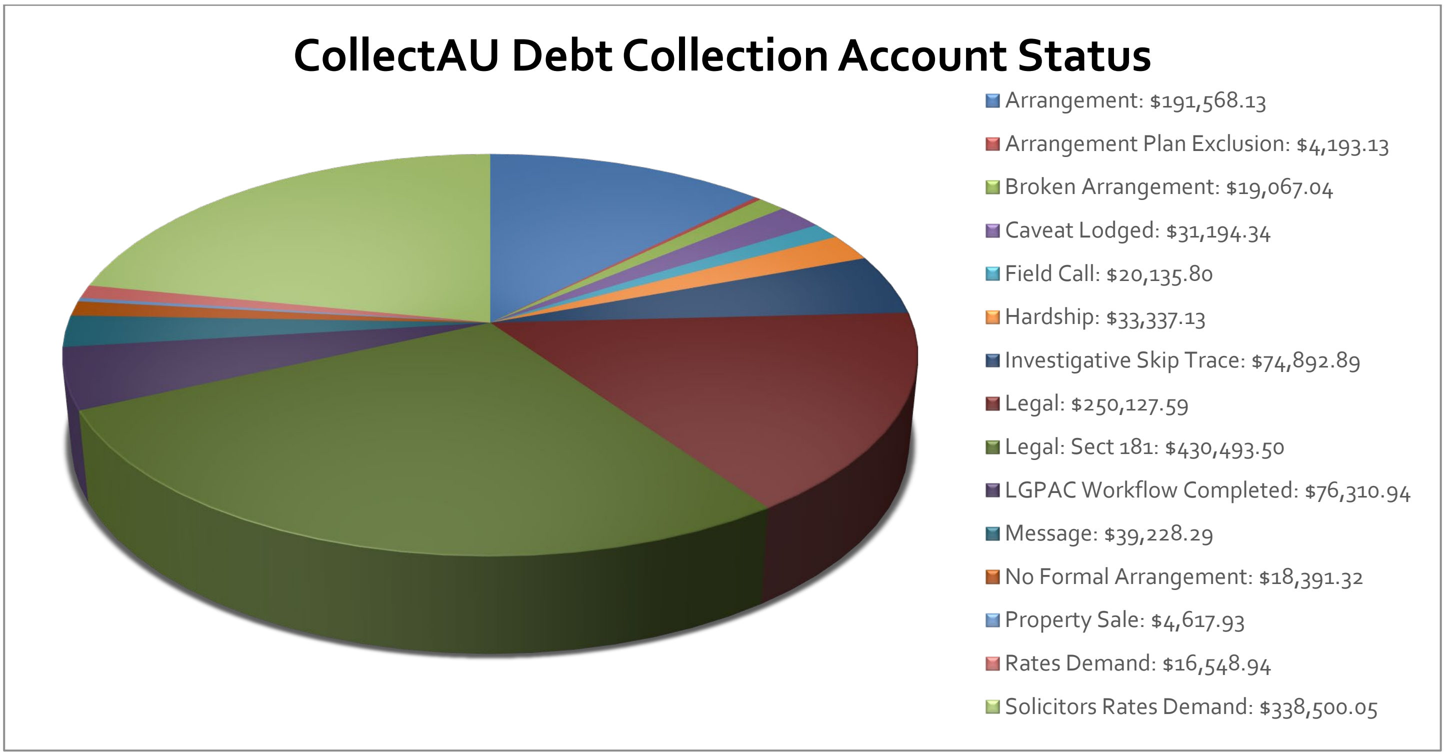

Breakdown of Rates Outstanding
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$1,878,332.35
$479,484.03
$1,398,848.32
Total Outstanding
Current
Arrears/Interest/Legal


Breakdown of Rates Outstanding
$1,398,848.32
$479,484.03
-$17,691,098.24
Current 25/26 Outstanding
Receipts
Arrears/Interest/Legals


2025/26 Rebates
-$3,637.34
-$1,578.53
-$42,900.00
-$227,389.87
DFFH Rebates
Fire Services Levy Rebates
Council Rebates
New House Rebates


Rates & Charges Calculation 2025/26
General Rates
FSPL
Garbage
Recycling
Municipal Charge
5%
$869,999.84
3%
$440,880.60
6%
$1,104,442.28
16%
$2,885,684.22
70%
$12,627,418.12


CollectAU Debt Collection Report Summary
$6,000,000
$5,500,000
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
$5,808,186.71
$4,084,912.52
$555,944.61
$1,551,107.02
Open Amount
Total Payments
Total Costs
Balance (Open Accounts)


CollectAU Debt Collection Account Status
Arrangement: $191,568.13
Arrangement Plan Exclusion: $4,193.13
Broken Arrangement: $19,067.04
Caveat Lodged: $31,194.34
Field Call: $20,135.80
Hardship: $33,337.13
Investigative Skip Trace: $74,892.89
Legal: $250,127.59
Legal: Sect 181: $430,493.50
LGPAC Workflow Completed: $76,310.94
Message: $39,228.29
No Formal Arrangement: $18,391.32
Property Sale: $4,617.93
Rates Demand: $16,548.94
Solicitors Rates Demand: $338,500.05

4 Quarterly Statement – 181G Local Government Act 1989

The Chief Executive Officer must ensure that the quarterly financial statements include the following information:

Record of each Environmental upgrade agreement entered into in the last quarter, and the rateable land to which the agreement relates	• Nil
Each environmental upgrade charge approved in respect of the agreements referred above and the value of the charges.	• Nil
The total number of environmental upgrade charges in operation in the last quarter.	• Nil
The total value of all environmental upgrade charge payments that have fallen due and have not been paid	• Nil
The total value of all environmental upgrade charge payments that are yet to fall due.	• Nil

5 Summary of Budget Impacts and Changes

Outlined below is the fund received since the development and adoption of the 2025-26 Financial Year budget.

Description of Project	Funding Source	Amount Received
Rabl Park Skatepark Upgrade Project - Stage 2	State Government - Department of Jobs, Skills, Industry and Regions. 2023-24 Community Sport and Recreation Grants (CSF)	$200,000
Minyip Recreation Reserve Sports Lighting Upgrade Project	State Government - Department of Jobs, Skills, Industry and Regions. 2025-26 Country Football and Netball Program Stream	$250,000
Emergency Services and Volunteers fund Administration Funding (additional funding)	State Government – State Revenue Office	$50,000
Sheep Hills Silo Art – contribution towards partial repaint	State Government – Department of Premier and Cabinet	$54,545
Minyip Community Engagement Workshop	State Government – Department of Energy, Environment and Climate Action	$5,000
Minyip Recreation Reserve Power Upgrade Project - Stage 1	VicGrid Funding Allocation	$131,062
Banyena Pimpinio Road - Road Reconstruction - Safer Local Roads and Infrastructure Program	Department of Infrastructure, Transport, Regional Development, Communications and Arts	$29,240
80% of the 2026/27 Federal Assistance Grants were paid in advance	Department Government Services	$6,398,216
One off grant to assist with Yarriambiack Shire's increased workload related to addressing Environmental Effect Statements (EES) requirements	VicGrid Body Corporate	$50,000
CDS Vic Public Plan Bin Trial 2025/26	Vic Return Limited	$4,000
Move and Play Yarri: Active, Connected Communities – A Prevention Systems Program	Vic Health	$90,000

6 Capital Works & Projects Program

	Budget and Carry Forward	Actuals	Remaining
Property			
Buildings	1,470,069	906,520	563,549
Land	25,000	21,100	3,900
	1,495,069	**927,620**	**567,449**
Plant & Equipment			
Plant, Machinery and Equipment	1,295,000	570,046	724,954
Furniture, Fixtures and Fittings	-	4,510	- 4,510
Computers and Telecommunications	60,000	64,188	- 4,188
Library Books	20,000	17,609	2,391
	1,375,000	**656,353**	**718,647**
Infrastructure			
Roads Infrastructure			
Construction - Rural	1,954,400	670,523	1,283,877
Drainage	75,600	183,748	(108,148)
Footpaths	270,916	257,429	13,487
Kerb & Channel	392,852	261,731	131,121
Reseals	430,485	352,165	78,320
Resheets	1,225,975	1,024,722	201,253
Shoulder Resheets	1,184,533	847,756	336,777
Streetscapes	140,000	-	140,000
	5,674,761	**3,598,074**	**2,076,687**
Recreational & Open Space			
Recreational, Leisure, & Community Facilties	1,652,003	729,643	922,360
	1,652,003	**729,643**	**922,360**
Total Infrastructure	**7,326,764**	**4,327,716**	**2,999,048**
TOTAL	**10,196,833**	**5,911,690**	**4,285,144**

Note: *The 4th quarter Report is a modified version in preparation for the end of financial year report to be completed and finalised. The Capital Works and Projects Program report will include preliminary figures only, final Capital Works and Projects Program reports for the conclusion of the financial Year will be presented at the September Council meeting, along with the final carry over budget from prior year.*

7 Non-Financial Performance Reporting

Performance Indicator

	Acceptable
	Tolerable
	Unacceptable

Strategic Risk	Risk Appetite Statement	Source / Indicator	Acceptable Tolerance Range	Traffic Light Indicator Qtr 1	Traffic Light Indicator Qtr 2	Traffic Light Indicator Qtr 3	Traffic Light Indicator Qtr 4	Comment on 4th Quarter Results
Financial	A cautious appetite for financial volatility and desire to carefully control costs. We will monitor this by: • We operate within the approved organisational budget expenditure limit of ≤10.0% (Operational, Capital and Labour).	Annual Councillor approved budget	1.0% – 5.0%					Expenditure is currently within acceptable tolerance range and preliminary year end result is 1% more than budget at the end of quarter 4.
	Decrease in rates debtors from prior financial year by 10.0%		= or >10.0% (annually)					As of 1 July 2025, the rates debtors in arrears were $1.747 million. As of 30 June 2026, the arrears balance has decreased to $1.398 million. This is a decrease for the 4th quarter of $155,511 or 8.9%. Council has referred outstanding debtors to our debt collection agency.
	Effective capital works planning, with Council having a <15% Capital Works underspend at the end of the Financial Year in the Capital Works program		= or < 15%	N/A	N/A	N/A		This metric is reported annually. Preliminary results indicate that capital works expenditure is expected to be within 42% of the adopted Capital Works Program budget. The variance reflects delays in the delivery of two plant items ($665,000), the postponed commencement of the Hopetoun Swimming Pool upgrades ($840,000), and the carry-forward of several projects due to limited resource capacity. The Glenorchy Road rehabilitation ($700,00) which is funded by the HVSPP has been moved to the 2026/27 financial year.
	Suppliers paid in 30 days or less		30 days or less					The average creditor days for April, May and June was 21.83 days.
	Completing the Local Government Performance		Quarterly					The LGPR bi-annual report was included as part of the quarter 2 financial and non-financial performance report.

	Reporting bi-annually and the ratio's quarterly to Councillors and A&R Committee.							The quarterly ratio's are included as part of the Quarter 1, 2 and 3 Financial and Non-Financial Performance Report 2025/26.
	Completing the Financial Reporting to VAGO and Local Government Victoria within required timeframes	Sector VAGO Audits Local Government Report	Days Late = 0	N/A	N/A	N/A		This metric is reported annually. The Financial reporting to VAGO was completed within required timeframes for the 2024-25 financial report and performance statement.
Talent Management	An accepting appetite for applying new approaches to ensure we remain an employer of choice in our region, while maintaining safety and service levels. We will do this by: • maintaining an annualised staff turnover rate of 18% or less over a rolling 12-month period.	Sector Average staff turnover based on 22/23 VAGO LG Audit Results	≤18%					Number of permanent staff resignations and terminations / Average number of permanent staff for a rolling twelve-month period to 30 June 2026 is 40.2%. This is a result is high due to the transfer of the Kindergarten staff to Emerge. During the June reporting quarter, there were 3 staff who commenced employment at Council and 5 staff resignations. One long term staff member retired.
	• ensuring our rate of staff absenteeism remains at ≤5% in each month.		<5.0%					The rate of absenteeism is at 4.24%, an increase from last quarter (2.91%), but below acceptable levels.
	• less than five accepted workers' compensation claims annually.	2019 sector benchmark	<5					There was one new WorkCover claim accepted during the quarter. Total number of accepted claims for the 2025-26 period has increased to three.
	• Maintain the number of staff with excess of 8 weeks leave at <10%.	Key Pay Reports	<10.0%					Seven staff have leave in excess of 8 weeks. Two of the seven staff are on extended leave due to health reasons. One staff member has submitted a leave plan, while the remaining staff members has since taken leave and no longer leave in excess of eight weeks. While not reported within this data, the CEO is in excess of eight weeks leave, however, this is to be managed by a leave plan that is submitted though the CEO and Employment and Renumeration Committee.
Reputational	A cautious appetite to lose a valued position of trust with our community.	Councillor - approved minimum level	≥60%	N/A	N/A	N/A		Community satisfaction survey for overall performance in 2026 was 61, which was an increase from the 2025 result of 58. Council's performance exceeds the small rural shire average of 60.

	We will maintain a level of community engagement of at least 60%.							
	We will address all complaints within their required timeframes in accordance with Council's Complaints Handling Policy		Complaints open >28 days					During the quarter, ten complaints were received (6 HR – 4 CRM). One HR complaint was not initially closed out within the 28-day timeframe due to the matter being investigated by a consultant to ensure transparency and integrity of process. This matter has since been closed. There were no internal or external Dispute resolution requests. No trends or systemic issues identified in complaints.
Innovation	An accepting appetite to innovate through projects and R&D to benefit our community. We accept that 10% of project effort may not result in immediate or direct community benefits as long as lessons are learned for future services and products.	Annual Councillor approved budget	≥10%					Council has invested significant time in preparing funding submissions for grants. Section 5 identifies significant successful funding submissions received during the financial year.
Corporate Governance, Compliance and Liability	A very controlled appetite for information security breaches, frauds or proven ethical complaints. We maintain a zero tolerance for such events. We will monitor this level by: • Reporting on Number of Policies overdue, with a zero tolerance to overdue legislative policies, and 60 days for administrative policies.	Government Information Security Policy Standard, Compliance Standard	Legislative Policies & Plans 0 instances Administrative Policies & Plans Completed and adopted within >60 days					There are two legislative policies/plans that are overdue at the end of March. Debt Management, Relief and Hardship Policy - Document has been reviewed and expected to be endorsed by Council in July. Reconciliation Action Plan and Local Government Engagement Strategy - Document to be reviewed in the next quarter, with references to Land Use Activity Agreements to be incorporated. There are currently four administrative policies/plans that is outstanding for >60 days. Two of these documents are currently under review, with the remaining policies expected to be reviewed and finalised upon the return of a staff member on extended annual leave.
	Number of extreme consequence level audit actions not rectified within one month.	Internal and External Audits	Completed and adopted within >30 days					Zero outstanding as at 31 March 2026.
	Engaging an Internal Auditor and establishing a functioning	Auditor engagement	Engage auditor for maximum 5					RSD appointed as Internal Auditor.

	Audit and Risk Committee that meets at minimum quarterly.		years – with current program in place A&R Committee meets five times per year as minimum					Audit and Risk Committee Charter adopted and Committee appointed. Five meetings scheduled per year which includes a special meeting to consider the financial statements.
	Maintaining an Audit and Risk Committee Workplan.	A&R Committee Charter	Reviewed annually					Audit and Risk Committee Workplan reviewed and adopted in May 2026 Only minor changes, including the addition of psychosocial obligations and reporting.
	Reporting quarterly to Council and the Audit and Risk Committee on the Performance Management Framework Indicators, that are based on Council's Risk Appetite.	Financial and Non-Financial Performance Report	Quarterly report					Continuing as per this report in 2025-26 financial year as per previous years, presented quarterly.
	Monitoring the number of Public Liability Claims, Significant legislative breaches and reporting to Council and A&R Committee quarterly.		0					Council currently has 0 open public liability claims. There are no significant legislative breaches to report. Council had 0 notifiable report to WorkSafe during the quarter.
	100% of Staff to be up to date and completed Governance and Compliance Training and Induction Program.		100% complete					Good Governance in person training was held in August 2025 for all staff, with 94% completing the program. The remaining 6% relates to staff on long-term leave. 100% of staff completed Induction Program.
Programs and Projects	An accepting appetite to apply for funding opportunities and/or utilise Council funds to delivery programs and project that meet Council Plan objectives and community expectations. We accept that to secure funding and to deliver additional projects and programs (in addition to current offered programs) our full-time	Council Plan objectives. Priority Project List.	FTE increase					YSC remains committed and is actively delivering key projects, such as the Hopetoun Swimming Pool and Changeroom Upgrades, Minyip Recreation Reserve Sports Lighting Project and the ANZAC Park Netball, Tennis and AFL Infrastructure Planning and Upgrade Project. No additional FTE resources have been added during the quarter to deliver these projects.

	equivalent employees may increase up to 1 FTE per $5 million additional funds received.							
	We will aim to apply for and be successful in securing funding opportunities in excess of $1.5 million per year, in addition to already secured operational funding.		= or >$1.5 million					As outlined in section 5, Council was successful in receiving funding. This has not equated to $1.5 million or greater as yet.
	We will ensure all contracts are current and no contracts are past due date.	Contracts Register	0 due					As at 30 June 2026, there are no outstanding contracts.
Strategy Execution and Change Management	An accepting appetite to be agile on the delivery of the Council Plan objectives to meet the changing internal and external environment. We accept that our Council Plan actions will be an evolving action plan being reviewed annually. We will monitor our Strategy Execution and Change Management by: • Monitoring the number of overdue Strategies and Strategic Plans	Council Plan	0 instance					The Reconciliation Action Plan and Local Government Engagement Strategy is overdue as at 31/03/26. This strategy was developed collaboratively between YSC and the Barengi Gadjin Land Council. There have been resourcing challenges associated with the collaborative review of this strategy, however, it will be completed by the end of July-September quarter.
	Delivery on each Year of Action Plan annually		1 x action not delivered	N/A	N/A	N/A		The Year 1 Actions – Council Plan – Quarter 4 – Close Out Report was presented to Council in July 2026. This report demonstrated substantial progress, with a large number of actions completed. Remaining actions were in relation to longer-term projects, advocacy and funding-dependent projects.
Security and Technology	A very controlled appetite for security breaches and technology failures, due to our	Contractor Compliance Reports	0 instances					Security and Technology remains within appetite, with no reported security breaches or technology compliance incidents during the quarter. Ongoing cyber security, infrastructure and

	ICT environment not being maintained. We maintain a zero tolerance for such events. We will monitor this by: • Aiming to have 80% of help desk tickets resolved.		>80%					system improvement initiatives continue to strengthen Council's technology environment. During the quarter, 84 tickets were received by end users, 76 were marked as complete and 8 remained outstanding at the time of reporting. This represents a completion rate of 90.5%
	Ensuring all back-ups of all systems are completed and successful each day.		1 daily back-up					100% of back-ups completed and successful each day for core applications.
	Ensuring intrusion detection that monitors network traffic, searches for threats and suspicious or malicious activities.	ICT Business Transformation Strategy	Daily testing					Intrusion detection is performed by Council's Managed Service Provider, with results reported to the Manager Business Systems
	Internal testing of staff knowledge and awareness of malicious activities.		Weekly testing					Testing occurs weekly. Ongoing phishing simulation & cyber security awareness is an ongoing process and has been scheduled and planned throughout the 2026 year. This also included an online training module for staff to complete to increase knowledge in respect to phishing emails and tactics.
	Reporting annually on ICT Strategy completion	ICT Business Transformation Strategy	1 x action not delivered					Reporting on the Annual ICT Strategy completion is delivered to the Audit and Risk Committee on an annual basis at the August 2026 meeting. The new ICT and Digital Strategy 2026/2031 was adopted in the June 2026 Council meeting.
Environment and Sustainability	A controlled appetite for environment and sustainability breaches. We will maintain a zero tolerance for such events. We will monitor this level by: • Adequate annual EPA approvals in place for saleyard and landfills.		0 instances					All approvals are in place. Council has commenced the rehabilitation of the closed landfill site in Yaapeet in accordance with EPA requirements. Limited resources requires that Yaapeet is completed, prior to works commencing in respect to the rehabilitation of Patchewollock.
Political	A cautious appetite to jeopardise a well-developed political relationship across all levels of government.	Advocacy events and meetings	> 10 events per year					24 events have been attended between 01 July through to 30 June 2026.

	We will maintain a level of respect and advocacy at a Councillor Senior Management Level to achieve positive outcomes for our community. We will monitor this by: • Recording the number of advocacy events attended by Councillors and Senior Management, with the aim to attend at minimum 10 per year.							

8 Asset Management

Asset Group	Hierarchy Category	Proactive Inspection Timeframes	Last Completed date	Next Due Date	Comments	Status
Rural Roads	Rural Link	6 Monthly	Underway	Jan 2027	Currently underway	21%
	Rural Collector	12 Monthly	Mar/Apr 2026	Sep 2026	Cycled six monthly, 50% in each cycle.	100%
	Rural Access (Primary)	24 Monthly	Feb/Mar 2026	Aug 2027	Completed internally.	100%
Urban Roads	Urban Commercial Centre & Collector	6 Monthly	Underway	Jan 2027	Currently underway	75%
	Urban Access (Primary)	12 Monthly	Feb/Mar 2026	Aug 2026	Completed internally and externally. Internal inspection cycled six monthly, 50% in each cycle.	100%
	Urban Access (Secondary)	24 Monthly	Aug 2025	Aug 2027	Completed internally	100%
Rail Crossings	Rural and Urban	24 Monthly	Underway	Aug 2026	Completed internally. Warning and approach signage in excess of 3m from tracks are council responsibility.	61%
Special Purpose Roads	Rural and Urban	24 Monthly	Jan 2026	Jan 2028	Completed internally	100%
Parking Bays	Urban	12 Monthly	Aug 2025	Aug 2026	Completed externally in Aug 2025	100%
Footpaths	Category 1	12 Monthly	Aug 2025	Aug 2026	Completed externally	100%
	Category 2	24 Monthly	Aug 2025	Aug 2027	Completed externally	100%
Bridges and Culverts		3 yearly	Mar 2026	Mar 2027	Completed externally. Annual inspection program includes one third of network on a three yearly cycle to complete all within required timeframes	100%
Kerbs and Channels		12 Monthly	Aug 2025	Aug 2026	Completed externally	100%

9 Occupational Health and Safety

	Quarter 4 - 01 March to 30 June 2026					
Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours	No. Incident Category - Control Measured Implemented and Assessed	Number Remain Open as of 30 September 2025	Number of WorkSafe Notified Reports
Incident	11	1	1079	11	0	0
Near Miss	1	0	0	1	0	0
Hazard	0	0	0	0	0	0
Public Incident	0	0	0	0	0	0
TOTAL	**12**	**1**	**1079**			

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	0
High	1
Medium	1
Low	10
TOTAL	**12**

SafeWork Australia LTI calculator.

Compares YSC number of injuries multiplied by 1,000,000 divided by the number of hours worked in a year by all staff against the industry benchmarked average.

Comparison	**Industry Benchmark**	**YSC Jan-Mar 2026** Injuries occurring this quarter (1)	**YSC 2025-2026** Total number of workcover claims
Civil Construction	17.8	5.32	15.9

SUMMARY FOR YEAR

Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours
Incident	33	4	3730
Near Miss	2	0	
Hazard	0	0	
Public Incident	1	0	
TOTAL	**36**	**4**	**3730**

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	0
High	5
Medium	10
Low	21
TOTAL	**36**

Likelihood	Consequence				
	1. Insignificant	2. Minor	3. Moderate	4. Major	5.Severe
5 Almost Certain	Medium	High	Extreme	Extreme	Extreme
4 Likely	Medium	Medium	High	Extreme	Extreme
3 Possible	Low	Low	Medium	High	Extreme
2 Unlikely	Low	Low	Medium	Medium	High
1 Rare	Low	Low	Low	Medium	High

10 Strategic Risk Register

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
Innovation Risk	Failure to pursue cost-effective, innovative solutions reduces organisational efficiency and asset longevity. This can lead to lower staff satisfaction and retention, increased carbon emissions, and greater waste—ultimately impacting sustainability and performance.	Current	Financial	Medium	Low
Corporate Governance, Compliance and Liability Risk	The risk that employees may not act in the best interests of Council, that service delivery or corporate decisions may expose Council to legal liability, and that non-compliance with laws and regulations may occur. Consequences include a breakdown in organisational culture, enabling fraud and corruption. It may result in reputational damage, loss of funding, legal action, financial penalties, integrity investigations, dismissal of Council, and risks to staff and community health and safety.	Current	Legal and Compliance	Medium	Low
Strategy Execution and Change Management Risk	The risk that business strategy and execution may fail, resulting in the inability to deliver on Council Plan objectives. This includes risks associated with organisational change and the effectiveness of management in achieving strategic goals. Potential consequences include compromised service delivery to ratepayers, deterioration of assets and roadways, financial losses due to failed investments, and reduced staff engagement, which can negatively impact organisational culture.	Current	Management	Medium	Low
Security and Technology Risk	Council's technology strategy may fail, resulting in falling behind other Councils and benchmark performance KPIs. Additionally, the risk of an information security or privacy breach could lead to significant consequences, including financial loss, compromised personal data, reduced innovation, and unrealised business efficiencies. Such incidents may trigger legal action, negative media coverage, and reputational damage, as highlighted in the OVIC report on personal information data breaches.	Current	Legal and Compliance	High	Low
Program and Project Risk	The risks associated with the failure of program and project delivery, which may result in financial loss, compromised occupational health and safety, and an inability to achieve Council Plan objectives. Such failures can also lead to unmet community expectations, revoked funding, and broader organisational impacts.	Current	Financial	High	Medium
People and Talent Management Risk	Losing key talent to other local government entities or government departments, along with challenges in attracting high-calibre staff needed to drive innovation and organisational change. This could result in financial impacts, increased staff turnover, and additional costs associated with recruitment, training, and development, ultimately affecting service delivery and strategic progress.	Current	People	Medium	Low
Financial Risk	Financial health risks including insufficient capital to fund operations, especially amid government funding changes and rate cap reductions. Inaccurate budgeting and poor project management can lead to overspending, flawed financial forecasts, and significant losses—potentially resulting in insolvency, unpaid staff and contractors, service disruptions, reputational damage, and increased regulatory scrutiny.	Current	Financial	Medium	Low
Environmental Sustainability Risk	The risk of failing to meet sustainability targets or breaching environmental laws and regulations, which may lead to the depletion of natural resources and an inability to maintain ecological balance. Environmental sustainability is a core ethical principle and plays a vital role in maintaining public trust and reputation. Consequences of non-compliance include environmental damage, significant financial loss, reputational harm, and potential fines or legal action from regulatory bodies.	Current	Environmental	Medium	Low

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
Reputational Risk	The risk of reputational damage arising from negative publicity or strained relationships with employees, ratepayers, partners, counterparties, and regulators. Reputational risk poses a significant threat to councils, potentially leading to the loss of talent, challenges in recruitment, adverse media coverage, diminished standing within the community and broader sector, and reduced access to funding opportunities.	Current	Reputation	Low	Low
Political Risk	The risk that the political climate may become unfavourable or hostile, potentially leading to reduced funding opportunities, financial losses, and challenges in maintaining essential assets.	Current	Financial	Low	Low
Occupational Health and Safety Risk	An occupational health and safety (OHS) risk can lead to serious consequences such as injury, illness, or even death for workers or the community, while also exposing Council to legal, financial, and reputational damage. It can disrupt operations, lower morale, and increase costs, making effective risk management essential.	Current	Legal and Compliance	Low	Low

Details of Changes in Risk Level

Strategic Risks have been reviewed and updated. Minor administrative changes to risk control descriptions have been made. Risk levels remain the same as the prior reporting period. Council has engaged RSD Audit to review the strategic risk register and a draft outcome report has recently been received. Council will consider the outcome of this audit and determine if changes or adjustments to the register are required.

--- The End ---