



## AUDIT AND RISK COMMITTEE

### NOTICE OF MEETING

To: **Presiding Member** Cr Malcolm Herrmann

#### **Members**

David Moffatt  
Pamela Lee  
Natalie Simmons  
Cr Leith Mudge

Notice is hereby given pursuant to the provisions under Section 87 of the *Local Government Act 1999* that the next meeting of the Audit and Risk Committee will be held on:

**Monday 18 August 2025**  
**6:00pm**  
**63 Mt Barker Road, Stirling**

A copy of the Agenda for this meeting is supplied under Section 87 of the Act.

Committee meetings are open to the public and members of the community are welcome to attend.

A Public notice of the Agenda for this meeting is supplied under Section 88 of the Act.

A handwritten signature in black ink, appearing to read 'GG', is written over a faint, light-colored signature line.

Greg Georgopoulos  
Chief Executive Officer



## AUDIT AND RISK COMMITTEE

**AGENDA FOR MEETING**  
**Monday 18 August 2025**  
**6:00pm**  
**63 Mt Barker Road, Stirling**

### ORDER OF BUSINESS

**1. COMMENCEMENT**

- 1.1. Acknowledgement of Country

*Council acknowledges that we meet on the traditional Country of the Peramangk and Kurna people. We pay our respects to Ancestors and Elders past and present as the Custodians of this ancient and beautiful land.*

**2. APOLOGIES/LEAVE OF ABSENCE**

- 2.1. Apology  
2.2. Leave of Absence  
2.3. Absent

**3. MINUTES OF PREVIOUS MEETINGS**

- 3.1. Audit and Risk Committee Minutes – 19 May 2025

***Recommendation***

*That the minutes of the Audit and Risk Committee meeting held on Monday 19 May 2025, as supplied, be confirmed as an accurate record of the proceedings of that meeting.*

**4. PRESIDING MEMBER'S OPENING REMARKS**

**5. DELEGATION OF AUTHORITY**

The Audit and Risk Committee operates in accordance with the relevant sections of the Local Government Act 1999, and its Terms of Reference.

**6. DECLARATION OF CONFLICT OF INTEREST BY MEMBERS OF THE COMMITTEE**

**7. PRESENTATIONS, ACTION REPORT & WORKPLAN**

7.1. Interim Management Letter - BDO

1. *That the report be received and noted (item 7.1, 18 August 2025, Audit and Risk committee meeting).*
2. *To note the communication received from BDO Audit from their interim visit relating to the 2024-25 Annual Financial Statement and Internal Financial Control Audits and the management responses to their findings from the interim audit, as contained in Appendix 1 (item 7.1, 18 August 2025, Audit and Risk committee meeting).*

7.2. Action Report and Work Plan Update

1. *To receive and note the Action Report and Work Plan Update (item 7.2, 18 August 2025, Audit and Risk Committee meeting).*
2. *To note the 2025 Action Report, August 2025, in Appendix 1 (item 7.2, 18 August 2025, Audit and Risk Committee meeting).*
3. *To adopt the 2025 Work Plan and Reporting Schedule in Appendix 2 (item 7.2, 18 August 2025, Audit and Risk Committee meeting).*

**8. OFFICER REPORTS**

8.1. Quarterly Risk Management Report

1. *To receive and note the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).*
2. *After discussion, to endorse the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).*
3. *To receive and note the draft Strategic Risks in Appendix 1 and separately distributed Project Risks (item 8.1, 18 August 2025, Audit and Risk committee meeting).*
4. *After review and evaluation, to recommend for the risks to be finalised and provided to Council for information (item 8.1, 18 August 2025, Audit and Risk committee meeting).*
5. *To note the Incomplete Actions from Old Strategic Risks in Appendix 2 (item 8.1, 18 August 2025, Audit and Risk committee meeting), which Administration will either close, if no longer relevant or achievable, or incorporate into an operational risk.*

8.2. Placement of Councils Insurance Portfolio 2025-2026

1. *To receive and note the Placement of Council's Insurance Portfolio 2025-2026 Report (item 8.2, 18 August 2025, Audit and Risk Committee meeting).*

8.3. Review of Public Interest Disclosure Policy and Procedure

1. *That the report on the Review of Public Interest Disclosure Policy be received and noted (item 8.3, 18 August 2025, Audit and Risk committee meeting).*
2. *To recommend to Council that with an effective date of 1 September 2025, to revoke the 27 April 2021 Public Interest Disclosure Policy and to adopt the 26 August 2025 Public Interest Disclosure Policy as per Appendix 2 (item 8.3, 18 August 2025, Audit and Risk committee meeting).*
3. *To note the proposed amendments to the Public Interest Disclosure Procedure as per Appendix 3, which will be approved by the CEO (item 8.3, 18 August 2025, Audit and Risk committee meeting).*

8.4. Fees and Charges Policy

1. *To receive and note the report (item 8.4, 18 August 2025, Audit and Risk committee meeting).*
2. *To recommend to Council that it adopt the draft Fees and Charges policy at Appendix 1 (item 8.4, 18 August 2025, Audit and Risk committee meeting).*
3. *To authorise the Chief Executive Officer to make any formatting, nomenclature or other minor changes to the draft policy (item 8.4, 18 August 2025, Audit and Risk committee meeting).*

8.5. Community Loans Policy

1. *To receive and note the report (item 8.5, 18 August 2025, Audit and Risk committee meeting).*
2. *To recommend to Council that it adopt the draft Community Loans policy at Appendix 1 (item 8.5, 18 August 2025, Audit and Risk committee meeting).*

8.6. Asset Accounting Policy

1. *That the report on the Asset Accounting Policy be received and noted (item 8.6, 18 August 2025, Audit and Risk committee meeting).*
2. *To provide feedback to the Administration on the Asset Accounting Policy (item 8.6, 18 August 2025, Audit and Risk committee meeting).*
3. *To note that after consideration of the feedback and incorporation thereof into the Asset Accounting Policy, the Policy will be presented to Council for adoption (item 8.6, 18 August 2025, Audit and Risk committee meeting).*

8.7. Director Corporate Services Update

1. *That the report encompassing the Director Corporate Services Update be received and noted (item 8.7, 18 August 2025, Audit and Risk Committee meeting).*

8.8. End of Financial Year Update

1. *Notes the 2024-25 preliminary financial position as presented (item 8.8, 18 August 2025, Audit and Risk Committee meeting). which include:*
  - 1.1.1 *Total operating income of \$63.784m (budget \$61.698m)*

- 1.1.2 *Total operating expenditure of \$62.989m (budget \$64.551m)*
- 1.1.3 *An operating surplus of \$795k (budget \$2.853m deficit)*
  - 1.1.3.1 *That this represents an operating surplus ratio of 1.25% (noting the target ration of 1-5%)*
- 1.1.4 *Capital works program expenditure of \$16.108 (budget of \$19.350m)*
- 2. *Notes the results presented are subject to external audit review and are subject to change (item 8.8, 18 August 2025, Audit and Risk Committee meeting).*
- 3. *Notes the Strategic Initiatives carry forward update in Appendix 1 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).*
- 4. *Notes the Capital Projects carry forwards (item 8.8, 18 August 2025, Audit and Risk Committee meeting).*
- 5. *Notes the operational carry forwards update in appendix 2 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).*

8.9. Debtors Report

- 1. *That the report be received and noted (item 8.9, 18 August 2025, Audit and Risk committee meeting).*

8.10. Quarterly Council Performance Report – Q4

- 1. *That the report on the Quarterly Council Performance Report – Q4 2024-25 be received and noted (item 8.10, 18 August 2025, Audit and Risk Committee meeting).*

**9. QUESTIONS WITHOUT NOTICE**

**10. CONFIDENTIAL ITEMS**

Nil

**11. NEXT MEETING**

The next Audit and Risk Committee meeting will be held at 6.00pm on 20 October 2025 at 63 Mount Barker Road, Stirling.

**12. CLOSE MEETING**

**ADELAIDE HILLS COUNCIL  
AUDIT and RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 7.1

**Responsible Officer:** Bruce Smith  
Manager Financial Services  
Corporate Services

**Subject:** Interim Audit Management Letter 2025

**For:** Decision

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**SUMMARY**

As part of the External Audit Plan, Council's external auditors (BDO) have completed the interim fieldwork as part of their 2024-25 Annual Financial Statement and Internal Financial Control Audits and have issued an interim management letter.

This report provides an update to the Audit and Risk Committee in relation to the 2024-25 Annual Financial Statement and Internal Financial Control Audits detailing the outcomes from BDO's fieldwork in relation to both audits as detailed in the Interim Management Letter 2025 (*Appendix 1*).

Management have provided responses to the findings contained within the interim management letter and these responses are provided within this report to the Audit and Risk Committee.

**RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. That the report be received and noted (item 7.1, 18 August 2025, Audit and Risk committee meeting).**
  - 2. To note the communication received from BDO Audit from their interim visit relating to the 2024-25 Annual Financial Statement and Internal Financial Control Audits and the management responses to their findings from the interim audit, as contained in Appendix 1 (item 7.1, 18 August 2025, Audit and Risk committee meeting).**
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**1. BACKGROUND**

At its 14 April 2025 meeting, the Audit and Risk Committee received the Annual Audit Plan from Council's appointed auditors, BDO. In consideration of the Audit Plan, the Committee resolved as follows:

**8.1 External Audit Plan Review**

Moved Pamela Lee  
S/- David Moffatt

ARC21/25

The Audit and Risk Committee resolves:

1. To receive and note the report (item 8.1, 14 April 2025, Audit and Risk Committee meeting).
2. After robust discussion, to note the 2024-25 Financial Statement Audit - Engagement Letter as contained in Appendix 2 and the 2024-25 Internal Financial Control Audit - Engagement Letter as contained in Appendix 3 (item 8.1, 14 April 2025, Audit and Risk Committee meeting).
3. To endorse the 2024-25 External Audit Plan (item 8.1, 14 April 2025, Audit and Risk Committee meeting).

Carried Unanimously

Council received the Committee's recommendations at its 22 April 2025 meeting and resolved as follows:

**18.2 Audit Committee – 14 April 2025**

Moved Cr Malcolm Herrmann  
S/- Cr Melanie Selwood

142/25

Council resolves that the minutes of the Audit Committee meeting held on 14 April 2025, as distributed, be received and noted.

Carried Unanimously

The Audit Plan provided for the interim visit to include opening balance work, a review of controls and transactional testing.

The BDO Audit Team undertook their fieldwork in the week commencing 19 May 2025 with some follow up queries and information provision in the weeks following.

**2. ANALYSIS**

➤ **Strategic Management Plan/Functional Strategy/Council Policy Alignment**

*Your Place Your Space*

Goal 4 Organisation

Objective O2 Operate with integrity using best practice governance processes.

Priority O2.1 Enhance governance structures and systems to be agile and support our legislative obligations.

Monitoring internal control assists in meeting legislative and good governance responsibilities and obligations.

The External Auditor's annual inspection and certification of Council's financial position and performance provides the community with an assurance of Council's internal financial control environment.

➤ **Legal Implications**

Part 3 – Accounts, Financial Statements and Audit, *Local Government Act 1999* and Part 6 – Audit, *Local Government (Financial Management) Regulations 2011*.

➤ **Risk Management Implications**

The implementation of the Internal Financial Control Model and testing of Council's transactions and internal controls by an external auditor will assist in mitigating the risk of:

*Internal control failures occur which leads to greater uncertainty in the achievement of objectives and/or negative outcomes.*

Inherent Risk	Residual Risk	Target Risk
High (4C)	Medium (3C)	Low (2E)

The controls tested are part of the internal control framework contributing to the current Residual Risk rating. The recommendations arising from the review and the management actions to be undertaken are mitigations which will contribute to reducing the risk rating to the Target Risk level.

➤ **Financial and Resource Implications**

Satisfactory internal financial controls provide the foundation for Council's financial management and reporting framework.

The costs associated with the provision of external audit services are contained within the Finance team's budget.

➤ **Customer Service and Community/Cultural Implications**

There is a high expectation that Council has appropriate corporate governance processes in place including an effective internal control environment.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

*Council Committees:* Not Applicable

*Council Workshops:* Not Applicable

*External Agencies:* BDO Audit

*Community:* Not Applicable

➤ **Additional Analysis**

The Interim Management Letter for the 2024-25 Annual Financial Statement and Internal Financial Control Audits has now been received and is attached for the Committee's consideration (**Appendix 1**).

The letter provides a summary of the work undertaken to date, additional risks identified in the conduct of the fieldwork and provides a status update on key issues identified in the Audit Plan.

BDO have provided an update on their audit opinion in relation to internal financial controls as follows:

At the time of this report, we have not completed all testing of core controls as some relate to annual processes and consequently will not occur until the end of the financial year, or others are more closely aligned to testing we would normally conduct after year-end.

Based on the work to date, we have not noted any material exceptions that would lead to a qualification to the audit report on internal controls. We have included in Appendix A and B of this letter, other matters of deficiencies that we have identified during the course of our audit to date to be of sufficient importance to merit being reported to Council and the follow up on matter raised in prior year.

As stated, the BDO Interim Management Letter 2025 identifies three internal control findings. These have been set out describing the issue identified, the potential effects and BDO's recommendations.

Management have provided a response to each of the findings along with an appropriate action. Implementation of these actions will be monitored through the biannual Audit Actions Implementation Report.

The Interim Management Letter conclusion is positive, and management will continue to manage the operation of internal controls with diligence while working towards addressing the weaknesses identified in the recommendations.

The auditors will be attending the Audit and Risk Committee meeting to present their findings.

**3. OPTIONS**

The Committee has the following options:

- I. Note the communication received from BDO from their interim visit relating to the 2024-25 Annual Financial Statement and Internal Financial Control Audits and the Management Responses to their findings. (Recommended)
- II. Consider alternative courses of action (i.e., requesting additional information and/or actions) (Not Recommended)

**4. APPENDICES**

- (1) *Interim Management Letter 2025 – 29 July 2025*

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# **Appendix 1**

*Interim Management Letter 2025 – 29 July 2025*

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# Adelaide Hills Council

Interim Management Letter 2025

Period ended 30 June 2025



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## Contents

Risk assessment and areas of focus	3
Internal Control Assessment	6
Appendix 1    New developments	9
Appendix 2    Sustainability reporting	11

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Dear Audit & Risk Committee Members

Thank you for the opportunity to present our interim management letter for Adelaide Hills Council ('AHC' or the 'Council') for the year ending 30 June 2025.

We have now completed our interim visit and finalised our audit plan for the audit. We acknowledge that further business developments, circumstances, and additional matters may arise. Our audit approach will be responsive to these changes and will maximise audit effectiveness so we can deliver the high-quality audit you expect.

This letter is intended solely for management and the Audit & Risk Committee and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this letter with you at the Committee meeting on 18 August 2025.

Please feel free to contact me on +61 8 7324 6147 if you have any questions or would like to discuss the content of this plan further.

Yours faithfully



**Linh Dao**

Lead Audit Partner

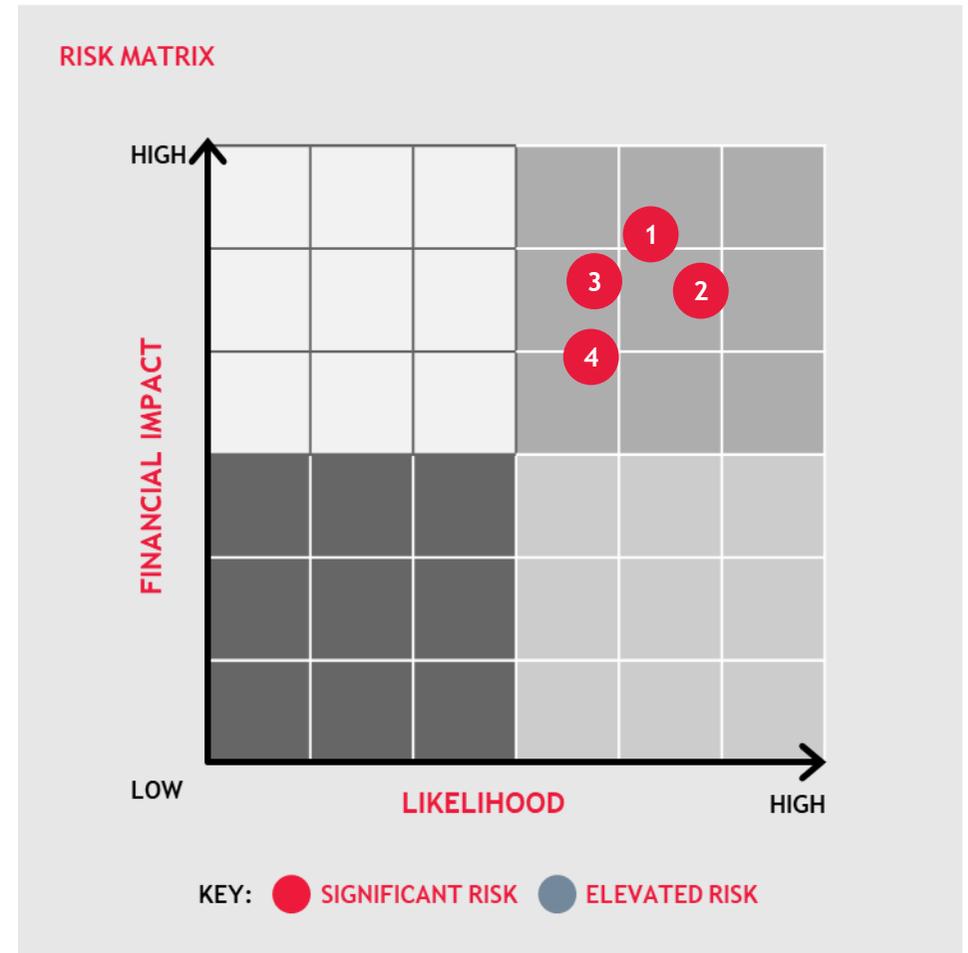
Adelaide, 29 July 2025

## Risk assessment and areas of focus

In line with our audit approach and based on our understanding of Adelaide Hills Council, we have identified the risks of material misstatement (RMM) at both the engagement and assertion level. In assessing the RMMs, we use a spectrum of risk based on the likelihood of a misstatement occurring and the magnitude of the misstatement in the context of our materiality. We use inherent risk factors (complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or fraud) to drive risk identification and assessment.

Our initial assessment is shown in the matrix for the risks identified at the upper end of our spectrum (Significant and Elevated).

On the subsequent page we have set out our perspective on the potential impact on the financial statements and our proposed approach to respond to the risks. We will continue to be alert for risks during the course of the audit and update our assessment and responses as required.



## Risk assessment and areas of focus *continued*

#	AREAS OF FOCUS	OUR PERSPECTIVE	PLANNED RESPONSE
1	Revaluation of infrastructure, property, plant and equipment	Council's infrastructure assets, land and buildings are carried at valuation. There is a risk that these balances are misstated as a result of the application of inappropriate valuation methodologies, or incorrect underlying assumptions.	<p>We have been briefed by management that full revaluation was completed by an independent valuer for sealed roads, effective 1 July 2024. Management has supplied the initial valuation report to us to review. The remaining major classes of assets are subject to internal review and indexation.</p> <p>We expect that the revaluation work will be completed and ready for audit by the commencement of our year-end visit. We will report the audit findings at our completion report accordingly.</p> <p>Furthermore, management identified a potential impairment with its building &amp; infrastructure assets. We discussed with management the opportunities to consider this in conjunction with the fair value assessment. We also discussed accounting consideration with regard to future capital commitment Council considers necessary to repair and bring the assets to its intended use. We will revisit this matter during our year-end visit and report to Councils accordingly.</p>
2	Accounting treatment of Capital Work In Progress	There is a risk that the accounting treatment of items captured within capital WIP may not be in accordance with Australian Accounting Standards.	<p>We have been briefed on the progress in relation to capital work in progress, in particular the capitalisation and/or expensing of items and the handover process of completed capital projects during the year.</p> <p>It is expected that the underlying asset records and associated reconciliations for Capital WIP will be completed before the commencement of our year-end visit.</p>

## Risk assessment and areas of focus *continued*

#	AREAS OF FOCUS	OUR PERSPECTIVE	PLANNED RESPONSE
3	Management override of internal controls	Our interim testing has not identified any evidence of management override of internal controls. We will revisit this during our year-end visit, complete our testing and report our findings accordingly.	Our interim testing has not identified any evidence of management override of internal controls.  We will revisit this during our year-end visit, complete our testing and report our findings accordingly.
4	Cut-off of grant funding and accuracy of any amounts deferred at 30 June 2025	There is a risk of error in the calculation of grant income recognised and deferred at the end of the year by reference to grant agreements and Australian Accounting Standards.	We have been provided with the Council's grant register and briefed on management's assessment process to determine whether a grant is of a capital or operating nature. We have made initial inquiries with management on other grants that are expected to come by 30 June 2025, Council's expected accounting treatment and will revisit this matter during our year-end visit.

### Measurement of rehabilitation liabilities

Management briefed us on the progress of a number of Council's rehabilitation provisions during the year, including its consideration of other approaches to the obligations. Solicitor representation letters have been organised for various Council's external legal representatives. We will evaluate their responses upon receipt, review Council's formal assessment in conjunction with any other evidence obtained during the course of the audit to assess the appropriateness of the accounting treatment as well as the completeness and accuracy of relevant disclosures made to the financial statements.

### Impairment of Investment Accounted for using Equity method

We have been briefed on Council's intention to relinquish its membership to Gawler River Floodplain Management Authority. We have made initial inquiries with management on the possibility of the timing of withdrawal, Council's expected accounting treatment, and will revisit this matter during our year-end visit.

## Internal Control Assessment

### Update on our opinion in relation to internal controls

We have commenced planning and testing of internal controls for the purpose of providing an audit opinion on Council's internal controls. Specifically that controls exercised by the Council in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative requirements.

Our assessment of internal controls is based on the criteria in the Better Practice Model - Financial Internal Control for South Australian Councils as issued by the Local Government Association of South Australia.

At the time of this report, we have not completed all testing of core controls as some relate to annual processes and consequently will not occur until the end of the financial year, or others are more closely aligned to testing we would normally conduct after year-end.

Based on the work to date, we have not noted any material exceptions that would lead to a qualification to the audit report on internal controls. We have included in Appendix A and B of this letter, other matters of deficiencies that we have identified during the course of our audit to date to be of sufficient importance to merit being reported to Council and the follow up on matter raised in prior year.



## Internal Control Assessment *continued*

### Current period

Risk Category/ Business Cycle	Risk assessment	Issues identified	Potential effects	Recommendation	Management comments
Expense - Payroll	Moderate	The Team Leader of Finance has both input/edit access to employee details within the payroll system and is responsible for reviewing the payroll change report ('Payroll change log entry').	<p>This dual control owner introduces a self-review risk for Council, which could result in:</p> <ul style="list-style-type: none"> <li>• Incorrect salary payments to the wrong bank accounts, or</li> <li>• Creation of fictitious employees.</li> </ul>	<p>Council should implement segregation of duties between staff who have the authority to input/edit employee details and staff who review the changes made. A common segregation of duties we see in other councils are:</p> <ul style="list-style-type: none"> <li>• The People &amp; Culture department inputs or edits employee details in the payroll system based on the delegation authority, and finance independently reviews 'Payroll change log entry' reports with appropriate supporting documentation, and</li> <li>• The Finance team do not have the IT authority or access to input or edit employee details.</li> </ul>	<p>AHC does not currently have an HR system that interfaces into the payroll system.</p> <p>As a temporary measure, the TL Finance assumed the tasks that would normally have been done by HR. However, it is acknowledged that there is reduced segregation of duties as a result.</p> <p>TL Finance will explore with Open Office (Payroll provider) whether HR can be given access to the payroll system in a restricted manner to be able to input employee details.</p> <p>Alternatively, the Manager of Finance can independently check the payroll change log reports instead of the TL Finance.</p>

## Risk assessment and areas of focus *continued*

### Prior Period

Risk Category/ Business Cycle	Risk assessment	Issues identified	Date previously reported	Current Status
1 Revenue - Lease/rental	Moderate	It was noted that the Council does not have the appropriate measures to monitor lease/ rent payments. There is no formal regular reviews conducted to ensure lease agreements and other Council facilities contracts are being met.	2 July 2024	<p>The lease database has been transferred into Sharepoint as an interim measure to alert the Property team with an email when a lease is due for review. That is working well.</p> <p>The next step is to move the database to Confirm. This will allow Property to set up and extract reports such as lease renewal dates, rent review dates and inspection reports. An email will be generated advising an action is required. This is moving along quickly, and it is hoped that the lease database will be configured into Confirm in the coming weeks. Training will then be undertaken with David Collins on how to use the system and reporting functionality.</p> <p>Property is using an external contractor (Brightly) to integrate the current property information into Confirm.</p>
2 Asset - Fixed Assets	Low	It was noted that the Council has a Disposal of Asset policy however the policy is very high level and does not provide detailed guidance around the delegation of authority regarding assets being disposed, or the process of disposing the assets from the fixed asset system or the General Ledger.	2 July 2024	The current Disposal of Asset policy is due to be reviewed no later than Sept 2025. The comments will be considered and incorporated into the next update.

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## Appendix 1 New developments

### Changes in financial reporting for 30 June 2025

#### Amendments to AASB 101 for classifying liabilities as current or non-current

Effective for annual reporting periods beginning on or after 1 January 2024, there are three main changes to the classification requirements within AASB 101 *Presentation of Financial Statements*:

- The right to defer settlement for at least 12 months must exist at the end of the reporting period. If the right to defer settlement is dependent upon the entity complying with specified conditions (covenants) as at the reporting date, the right to defer (and therefore classify at least part of the loan as non-current) only exists at the reporting date if the entity complies with those conditions at the reporting date (paragraph 72B)
- Classification is based on the right to defer settlement, and not intention. Accordingly, if an entity has the right at the end of the reporting period to roll over an existing obligation for at least 12 months after the reporting period, it classifies the obligation as non-current, notwithstanding the entity may intend to settle the liability earlier (paragraph 73), and
- If a liability could be settled by the lender requiring the entity to transfer to the lender its own equity instruments prior to maturity (e.g. a convertible bond), classification of the liability is subject to whether the conversion feature is classified as a liability or equity instrument. If the conversion feature is classified as a liability and could be exercised within 12 months of the reporting date, the liability is classified as current. Alternatively, if the conversion feature is classified as equity under AASB 132 *Financial Instruments: Presentation*, the conversion feature does not affect the classification of the convertible bond (paragraph 76B). Our [publication](#) provides examples to assist with appropriate classification.

Classifying loans can be complicated where there has been a breach of a loan covenant, and can depend on whether and when the lender has provided a

waiver or a period of grace. Our [publication](#) includes a flowchart and detailed examples to assist in this analysis.

These amendments apply for the first time to the classification of liabilities as current or non-current in the 30 June 2025 balance sheet. Comparatives must be restated in the 30 June 2024 balance sheet and in the 1 July 2023 opening balance sheet.

### New developments in financial reporting - standards issued, not yet effective

#### AASB 18 *Presentation and Disclosure in Financial Statements*

On 9 April 2024, the International Accounting Standards Board issued IFRS 18 *Presentation and Disclosure in Financial Statements* (AASB 18 in Australia), a new financial statements presentation standard to replace IAS 1 *Presentation of Financial Statements*. Our [bulletin](#) contains a high-level summary of the amendments.

The changes require income and expenses to be classified into one of the following five categories - investing, financing, income taxes, discontinued operations and operating ('operating' being the residual or 'catch all' category). Classification follows an entity's 'main business activities' so AASB 18 is likely to result in different presentations across entities. The Statement of Profit or Loss also includes two mandatory subtotals:

- Operating profit or loss - this is a sub-total of all income and all expenses classified as operating, and
- Profit or loss before financing and income taxes - this is the sub-total of operating profit or loss, and all income and expenses classified as investing.

Our [publication](#) provides in-depth guidance for classifying income and expenses in the Statement of Profit or Loss.

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## Appendix 1 New developments *continued*

There are also changes to the Statement of Cash Flows, including how interest and dividend cash inflows and interest cash outflows are classified.

Lastly, the financial statements must include new disclosures in a single note about 'management-defined performance measures' such as earnings before interest, taxes, depreciation and amortisation (EBITDA), 'adjusted profit', operating profit excluding recurring items, etc. The new disclosures apply to 'management-defined performance measures' if they are used in public communications outside the financial statements, to communicate to users of financial statements, management's view of an aspect of the entity's financial performance. They do not apply to certain specific sub-totals in the Statement of Profit or Loss such as gross profit. They also do not apply to social media posts and oral communications, and to non-IFRS information based on financial measures that are not performance-related (such as measures based only on the financial position of the entity). Also, they do not apply if an entity makes no public communications (as may be the case for private companies).

The changes are effective for annual periods beginning on or after 1 January 2027.

If you have any questions or require more information regarding these changes, please contact our [IFRS & Corporate Reporting](#) team.

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## Appendix 2 Sustainability reporting

### What is required?

Legislation to mandate sustainability reporting in Australia was passed by the Senate on 22 August 2024 and received Royal Assent on 17 September 2024. The start date is for years commencing 1 January 2025, with a phase-in period for entities of different sizes and types. Entities required to prepare and lodge financial reports with the Australian Securities and Investments Commission (ASIC) under Chapter 2M of the *Corporations Act 2001* may have to prepare sustainability reports if they meet certain criteria. In particular, entities that do not meet the size threshold tests in section 292A and are neither NGER reporters nor asset owners, are not currently required to prepare sustainability reports.

The legislation requires a ‘sustainability report’, but climate-related disclosures are the first, and currently the only component of mandatory sustainability reporting.

ASIC’s Regulatory Guide 280 ([RG 280](#)) was issued on 31 March 2025 and provides entities with practical guidance about complying with their sustainability reporting obligations and about ASIC’s approach to administration, supervision and enforcement moving forwards.

### Where will climate-related financial disclosures be disclosed?

Climate-related disclosures are required within a sustainability report forming part of the annual report. The sustainability report required by the *Corporations Act 2001* consists of:

- The climate statements;
- Notes to the climate statements;
- Any statements prescribed by legislation; and
- The director’s declaration.

### ASIC says: Start preparing for climate reporting now

Climate reporting represents the biggest changes to financial reporting and disclosures standards in a generation.

### Key actions to take now

**Reporting Obligations:** Assess whether mandatory sustainability reporting applies.

**Risk Disclosure:** Balance mandatory and voluntary disclosures, considering stakeholder needs, as this can be seen as a strategic work program vs a compliance activity.

**Internal Capability:** Train employees or build capability to allocate resources effectively. Given that this is a new area, capability and capacity can be inhibitors.

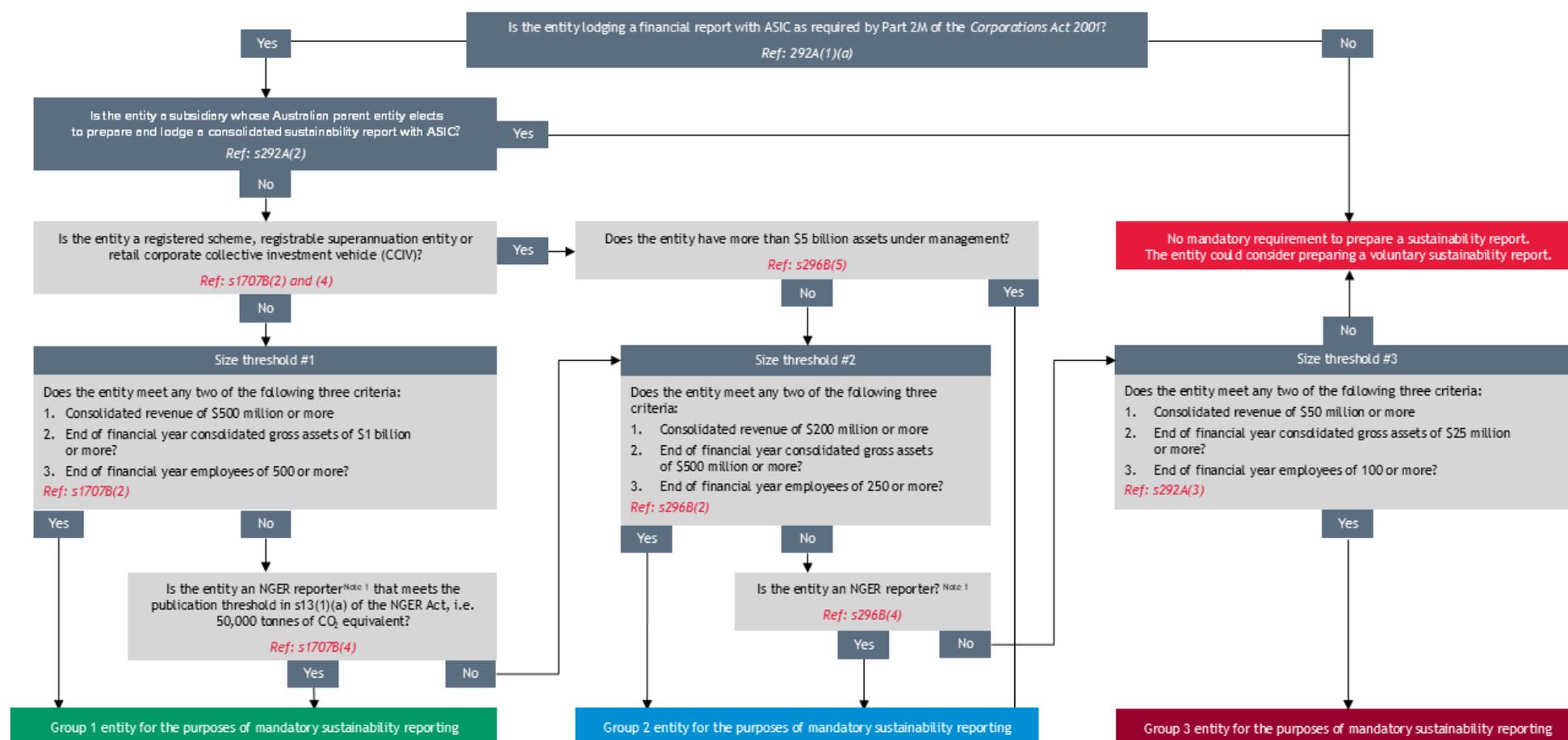
**Data Quality and Technology Constraints:** Given that some of this information will be being captured and generated for the first time, govern data and assess technology readiness.

**Process Maturity and Change Management:** Align processes, manage change effectively, and ensure people across the end-to-end process understand the “why”.

## Appendix 2 Sustainability reporting *continued*

### Who is required to prepare climate-related financial disclosures?

The following decision tree diagram will assist you in determining whether your entity is subject to mandatory sustainability reporting, and if applicable, which of the three groups it falls into.



Note 1: An entity is an NGER reporter if it is a controlling corporation registered or required to be registered under s12(1) of the National Greenhouse and Energy Reporting Act 2007 (NGER Act).

## Appendix 2 Sustainability reporting *continued*

### When will climate-related reporting be mandated?

The following table outlines the first mandatory reporting period end for Group 1, Group 2 and Group 3 entities with different year-ends.

SUSTAINABILITY REPORTS REQUIRED FOR THE FIRST YEAR ENDING ON DATES SHOWN BELOW			
YEAR-END	GROUP 1 ENTITIES	GROUP 2 ENTITIES	GROUP 3 ENTITIES
31 December	31 December 2025	31 December 2027	31 December 2028
31 March	31 March 2026	31 March 2028	31 March 2029
30 June	30 June 2026	30 June 2027	30 June 2028
30 September	30 September 2026	30 September 2027	30 September 2028

### Sustainability reporting standards

The Australian Accounting Standards Board is responsible for setting sustainability reporting standards. Its first two standards, AASB S1 *General Requirements for Disclosure of Sustainability-related Financial Information* (a voluntary standard) and AASB S2 *Climate-related Disclosures* (mandatory standard) align closely with IFRS® Sustainability Disclosure Standards.

### Your sustainability roadmap

We've created a practical roadmap to guide your implementation of mandatory climate-related disclosures as well as your sustainability journey. It outlines the essential activities and their deadlines. Though Council is not required to report under Corporations Act, and we are yet aware of any changes in the Local Government Act that would require the inclusion of Sustainability Report in Council's annual report, we have included the suggested best practice roadmap if Council were a Group 2 entity for the mandatory climate reporting purpose in the following page for your information.

## Group 2 entities: Best practice roadmap

PROJECT STREAMS			30 June 2025	30 June 2026	30 June 2027	30 June 2028
1	COMPLIANCE FOCUS: Carbon footprint measurement	Scope 1 and 2 emissions	<ul style="list-style-type: none"> <li>Set carbon inventory boundary</li> <li>Develop a Basis of Preparation (carbon accounting methodology)</li> <li>Measure and report internally scope 1 &amp; scope 2 emissions</li> </ul>	<ul style="list-style-type: none"> <li>Improve measurement and report internally scope 1 &amp; scope 2 emissions</li> <li>Set targets in relation to scope 1 &amp; 2</li> <li>Conduct an assurance readiness assessment</li> </ul>	Mandatory calculation and external reporting of Scope 1 and 2 emissions, subject to assurance	
		Scope 3 emissions	Initial measurement (significant estimation) and report internally scope 3 emissions	Improve measurement (significant estimation) and report internally scope 3 emissions	<ul style="list-style-type: none"> <li>Improve measurement (less estimation) and report internally scope 3 emissions</li> <li>Set targets in relation to scope 3</li> <li>Conduct an assurance readiness assessment</li> </ul>	Mandatory calculation and external reporting of Scope 3 emissions, subject to assurance
2	COMPLIANCE FOCUS: Climate-related disclosure	TCFD	Include <u>all</u> TCFD disclosures in the annual report, including the following pillars: <ul style="list-style-type: none"> <li>Governance</li> <li>Strategy</li> <li>Risk Management</li> <li>Metrics and Targets</li> </ul>	<ul style="list-style-type: none"> <li>Include <u>all</u> TCFD disclosures in the annual report, including the following pillars:               <ul style="list-style-type: none"> <li>Governance</li> <li>Strategy</li> <li>Risk Management</li> <li>Metrics and Targets</li> </ul> </li> </ul>	TCFD disclosures replaced by AASB S2	
		AASB S2 & Australian equivalent	Conduct an AASB S2 gap analysis	<ul style="list-style-type: none"> <li>Conduct a climate risk assessment</li> <li>Prepare a scenario analysis</li> <li>Financial modelling of impact on financial statements</li> <li>Prepare draft AASB S2 (mandatory) disclosures for internal use</li> </ul>	Mandatory reporting of all AASB S2 disclosures	
3	STRATEGIC FOCUS: Sustainability-related strategy disclosure	AASB S1 (voluntary)	<a href="#">Activate sustainability strategy</a> <ul style="list-style-type: none"> <li>Step 1: ASSESS - Current state assessment</li> <li>Step 2: PRIORITISE - Materiality assessment (stakeholder engagement)</li> <li>Step 3: COMMIT - Identify gaps</li> </ul>	<a href="#">Activate sustainability strategy</a> <ul style="list-style-type: none"> <li>Step 4: MEASURE - Commit and measure to address gap identified</li> <li>Step 5: REPORT - Prepare separate voluntary sustainability report</li> </ul> Conduct an AASB S1 (voluntary) gap analysis	Continuous improvement of reporting to stakeholders (e.g. separate voluntary reporting)	

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AUSTRALIAN CAPITAL TERRITORY

NEW SOUTH WALES

NORTHERN TERRITORY

QUEENSLAND

SOUTH AUSTRALIA

TASMANIA

VICTORIA

WESTERN AUSTRALIA

## AUDIT • TAX • ADVISORY

We have prepared this report solely for the use of Adelaide Hills Council. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 7.2

**Responsible Officer:** Zoe Gill  
Executive Governance Officer  
Office of the Chief Executive

**Subject:** Action Report and Work Plan Update

**For:** Decision

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**SUMMARY**

A formal Audit and Risk Committee Action Report (**Appendix 1**) is maintained to record the items requiring 'actioning' at each of the Audit and Risk Committee meetings. This report also outlines the actions completed since the previous report.

The Audit and Risk Committee Work Plan assists the Committee members and Administration in scheduling both discussion and reports to ensure appropriate coverage of the Committee functions over the 12-month period. The current Audit and Risk Committee Work Plan 2025 (**Appendix 2**) has been attached for information.

**RECOMMENDATION**

The Audit and Risk Committee resolves:

1. To receive and note the Action Report and Work Plan Update (item 7.2, 18 August 2025, Audit and Risk Committee meeting).
  2. To note the 2025 Action Report, August 2025, in **Appendix 1** (item 7.2, 18 August 2025, Audit and Risk Committee meeting).
  3. To adopt the 2025 Work Plan and Reporting Schedule in **Appendix 2** (item 7.2, 18 August 2025, Audit and Risk Committee meeting).
- 

**1. BACKGROUND**

Action Report

The Action List tracks the implementation of resolutions and recommendations of the Audit and Risk Committee from their previous meetings.

Work Plan

The functions of the Audit and Risk Committee are set out in the Committee Terms of Reference. A Work Plan has been developed to assist the Committee members and staff in scheduling discussion and reports to ensure appropriate coverage of the functions over the 12-month period.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place, Your Space*

Goal 4	Organisation
Objective O2	Operate with integrity using best practice governance processes.
Priority O2.1	Demonstrate accountable and transparent decision making.
Priority O2.2	Support decision making through the use of timely data-driven analysis and reporting.
Priority O2.3	Enhance governance structures and systems to be agile and support our legislative obligations.

### ➤ Legal Implications

Section 126 of the *Local Government Act 1999* sets out the functions of an Audit and Risk Committee. Management of Committee’s action items and work plan facilitates the achievement of these functions.

### ➤ Risk Management Implications

The management of action items and the work plan will assist in mitigating the risk of:

*Poor governance practices occur which lead to a loss of stakeholder (i.e. customer and regulator) confidence and/or legislative breaches.*

Inherent Risk	Residual Risk	Target Risk
Extreme (5C)	Low (3E)	Low (3E)

The Audit and Risk Committee Action Report and Work Plan are current controls and therefore the Committee’s approval of this item will not impact the Residual or Target Risk ratings.

### ➤ Financial and Resource Implications

Council’s current budget contains provision for the costs associated with the notification and conduct of Audit and Risk Committee meetings.

### ➤ Customer Service and Community/Cultural Implications

There is a community expectation that the Audit and Risk committee monitors actions resulting from their resolutions and establishes a work plan.

### ➤ Sustainability Implications

Not applicable.

### ➤ Engagement/Consultation conducted in the development of the report

Consultation on the development of this report was as follows:

*Council Committees:* Not Applicable

<i>Council Workshops:</i>	Not Applicable
<i>Advisory Groups:</i>	Not Applicable
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Not Applicable

➤ **Additional Analysis**

The review by the Audit and Risk Committee of the Action Report and Work Plan is an important element of Council's commitment to open and transparent decision making which facilitates public accountability.

Action Report

There are six in progress items on the Audit and Risk Committee Meeting Action Report (**Appendix 1**) arising from previous Committee meetings. Commentary against the items is provided for the Committee's information.

Reporting Schedule Update

The *2025 Audit and Risk Committee Work Plan and Reporting Schedule (Appendix 2)* outlines which items are either included in or deferred from this meeting.

**Changes**

- The Audit actions progress report has been removed as an item on the workplan. This report will be reported as an appendix to the quarterly Internal Audit Report.
- The Directorate Risk Profile Presentation has been removed as each Director has provided a comprehensive report on their directorate within the last 12 months.

**3. OPTIONS**

The Audit and Risk Committee has the following options:

- I. To note the status of the Action Report at **Appendix 1** (Recommended).
- II. To note and adopt the 2025 Work Plan and Reporting Schedule at **Appendix 2** (Recommended).
- II. To alter or substitute elements of the Action Report or Work Plan (Not Recommended).

**4. APPENDICES**

1. Audit and Risk Committee Action Report, August 2025
2. Audit and Risk Committee 2025 Work Plan and Reporting Schedule

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# **Appendix 1**

*Audit and Risk Committee Action Report, August 2025*

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# Action Report – 18 August 2025

Status Key
Completed Items
In Progress Items
Not Started

Meeting Date	Meeting	Res No.	Item Name	Action Required (Council Resolution)	Responsible Director	Responsible Officer	Status	Date of Update	Due Date	Status (for Council reporting)
31/10/2023	Audit and Risk Committee	AC39/23	Development Services Service Review - Implementation Plan	<ol style="list-style-type: none"> <li>1. That the report be received and noted.</li> <li>2. To receive and note the Management Review and Action Plan in response to the Service Review 2022-23 – Development Services, as contained in Appendix 4.</li> <li>3. To note that that the implementation status of the agreed actions will be reported to Audit Committee and Council on a biannual basis, nominally March and August.</li> </ol>	Jess Charlton	Deryn Atkinson	In Progress	04/08/2025	31/10/2025	<p>Implementation of Action Plan in progress - immediate actions completed.</p> <p>Biannual Report presented to Audit Committee and Council at May meeting.</p> <p>Update provided at the October 2024 Audit Committee.</p> <p>Current biannual reporting schedule suspended until October 2025 pending service review outcomes - per Council Resolution 388/24</p>
20/05/2024	Audit and Risk Committee	AC23/24	Internal Financial Controls Update	<ol style="list-style-type: none"> <li>1. That the Internal Financial Controls report be received and noted.</li> <li>2. To note the further developments and improvements that have been made to Council's internal controls environment.</li> <li>3. Request the CEO to prepare a remediation plan for controls rated three (3) or lower by either the reviewer or the assessor.</li> </ol>	Gary Lewis	Bruce Smith	In Progress	18/07/2025	30/09/2025	<p>This has been considered by the Finance team in Q1 2025.</p> <p>A technology driven solution is being investigated in relation to the control deficiencies relating to Procurement, including reporting and analysis. The solution likely involves better utilisation of tools which AHC already has. It is likely that this will be implemented by Q4 2025 (CY).</p> <p>Similarly, a technology driven solution is being investigated in relation to the control deficiencies relating to Payroll. This however is less advanced and may require development from the Payroll solution provider which might have a cost attached. This will be further investigated during Q3 &amp; Q4 2025.</p>
20/05/2024	Audit and Risk Committee	AC24/24	Public Interest Disclosure Arrangements and Compliance	The Audit Committee resolves that the Public Interest Disclosure Arrangements and Compliance report be received and notes that there have been no Public Interest disclosures made since May 2023.	Zoë Gill	Skye Ludzay	In Progress	28/07/2025	30/09/2025	<p>PID Training completed by staff.</p> <p>PID Policy and procedure review to be completed and drafts to be presented to Committee at the August 2025 meeting.</p>
17/02/2025	Audit and Risk Committee	AC4/25	Implementation of Audit Actions progress report	To request that future audit action progress reports include the number and percentage of actions completed by the original/revise due dates	Zoe Gill	Lauren Jak	In Progress	28/07/2025	20/10/2025	<p>First report will be provided to the Audit and Risk Committee at their October Meeting. Action will then be marked as completed.</p>
17/02/2025	Audit and Risk Committee	AC11/25	Procurement Policy	<ol style="list-style-type: none"> <li>1. That the Audit Committee requests a review of Councils approach to unsolicited proposals and any recommendations be brought back to Audit Committee</li> <li>2. That the CEO provides a report to the Audit Committee on a 6 monthly basis on procurement.</li> </ol>	Gary Lewis	Bruce Smith	In Progress	18/07/2025	30/09/2025	<p>1. An update on Unsolicited proposals will be provided to the Audit Committee in August. Any further matters arising out of this report will be considered.</p> <p>2. Procurement reporting has been placed on the audit committee's workplan for reporting in Feb and Aug.</p> <p>A technology driven solution is under development and is well advanced at the time of writing. This will not only track the status of each procurement but generates reporting.</p> <p>This is however a complex project and will not be completed by August 2025.</p>
14/04/2025	Audit and Risk Committee	NA	Internal Audit workplan	Bring to Audit and Risk Committee how we will report on internal audits	Zoe Gill	Lauren Jak	In Progress	28/07/2025	20/10/2025	<p>To be included in next internal audit report (Oct).</p>

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## **Appendix 2**

*Audit and Risk Committee 2025 Work Plan and  
Reporting Schedule*

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**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.1

**Responsible Officer:** Zoë Gill  
Executive Governance Officer  
Office of the Chief Executive

**Subject:** Quarterly Risk Management Report

**For:** Decision

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#### **SUMMARY**

This report provides the Audit Committee with an update on Risk Management activities, including the current status of the Strategic Risk Register and relevant framework documents.

In previous Quarterly Risk Management Reports, Administration has reported on sixteen (16) strategic risks. These strategic risks were formulated a number of years ago and are no longer relevant to Council, as they contained outdated information that does not reflect current priorities or circumstances.

Administration has since developed eleven (11) strategic risks and (4) project risks to replace the previous sixteen (16) strategic risks.

A copy of the draft Strategic risks is in **Appendix 1**. The project risks have been provided separately due to the matters being determined to be confidential by Council.

#### **RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. To receive and note the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).**
  - 2. After discussion, to endorse the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).**
  - 3. To receive and note the draft Strategic Risks in Appendix 1 and separately distributed Project Risks (item 8.1, 18 August 2025, Audit and Risk committee meeting).**
  - 4. After review and evaluation, to recommend for the risks to be finalised and provided to Council for information (item 8.1, 18 August 2025, Audit and Risk committee meeting).**
  - 5. To note the Incomplete Actions from Old Strategic Risks in Appendix 2 (item 8.1, 18 August 2025, Audit and Risk committee meeting), which Administration will either close, if no longer relevant or achievable, or incorporate into an operational risk.**
-

## 1. BACKGROUND

Council's Strategic Risk monitoring and reporting process has been in place since 2014. Reports on the Strategic Risk Profile have been provided to the Audit and Risk Committee on a quarterly basis since February 2016, along with the Risk Management Policy being endorsed by Audit Committee in 2019 and being adopted by Council the same year.

The Audit and Risk Committee Terms of Reference outlines the responsibilities of the Committee members are in relation to risk management.

### 3.3 INTERNAL CONTROLS & RISK MANAGEMENT POLICIES

- 3.3.1 Review and evaluate the effectiveness of policies, systems and procedures established and maintained for:
- i. the identification, assessment, monitoring, management, and review of strategic, financial, operational and corporate governance risks on a regular basis; and
  - ii. internal financial controls in accordance with the Better Practice Model – Internal Financial Controls.
- 3.3.2 Review and monitor the responsiveness of Council to Committee recommendations for improvements in internal controls and risk management, based on previous audits and risk assessments, including those raised by Council's auditor.

A copy of the draft Strategic Risks has been provided (**Appendix 1**) for the Committee to provide comment on.

## 2. ANALYSIS

*Strategic Plan 2024 – Your Place, Your Space*

Goal 4	Organisation
Objective O2	Operate with integrity using best practice governance processes.
Priority O2.1	Demonstrate accountable and transparent decision making.
Priority O2.2	Support decision making through the use of timely data-driven analysis and reporting.
Priority O2.3	Enhance governance structures and systems to be agile and support our legislative obligations.

### ➤ Legal Implications

A number of sections of the *Local Government Act 1999* require councils to identify and manage the risks associated with its functions and activities. Further, s125 requires council to have appropriate internal controls.

Similarly, the *Work Health & Safety Act 2012* is structured around the protection of workers and others against harm to their health, safety and welfare through the elimination or minimisation of risk arising from work or specified substances or plant.

### ➤ Risk Management Implications

Improvements in the implementation of the risk management framework will assist in mitigating the risk of:

*A lack of effective risk management occurs which leads to greater uncertainty in the achievement of objectives and/or negative outcomes.*

Inherent Risk	Residual Risk	Target Risk
Extreme (5C)	Low (3E)	Low (3E)

➤ **Financial and Resource Implications**

There are no direct financial or resource implications from this report. Council's risk management processes can impact its insurance premiums.

➤ **Customer Service and Community/Cultural Implications**

There is a high expectation that Council has appropriate corporate governance processes in place, including an effective corporate risk management system.

➤ **Sustainability Implications**

There are no direct sustainability implications arising from this report.

➤ **Engagement/Consultation with Committee, Regional Subsidiary, Advisory Group and Community**

*Council Committees:* Not Applicable  
*Council Workshops:* Not Applicable  
*Advisory Groups:* Not Applicable  
*External Agencies:* Not Applicable  
*Community:* Not Applicable

➤ **Additional Analysis**

**Strategic and Project Risks**

The previous sixteen (16) strategic risks were input into Skytrust in 2016-2024 and although regularly reviewed, were created a number of years ago. The risks are outdated and more operational than strategic, with there being actions and comments that are no longer practical, relevant or understood for where Council currently is.

While live risks, the draft eleven (11) strategic risks were composed with the view that the strategic risks would likely not significantly change for Council for an extended period. ELT workshopped the titles for the risks and who the responsible risk owner is for each risk. The risks were then written in consultation with key managers and ELT, with ELT providing the final comments and approval. The draft strategic risks were written using relevant information from:

- AHC's strategic plan
- JLT Public Sector Risk Report
- Council's goals and projects

The four (4) Project risks were identified as key risks to Council at this time in terms of financial, reputational, service delivery impacts. However, it is anticipated that these Project

risks will not remain with the organisation for an extended period. They will only be a risk until that project is completed. The project risks were written in consultation with key stakeholders with the final approval received from ELT. The project risks have been provided separately due to the matters being determined to be confidential by Council.

Strategic Risks will be regularly reviewed and updated by the risk owners (Executive) in line with the Audit and Risk Committee workplan. Projects risks will be reviewed at the same time as the strategic risks. The draft Strategic and Project risks will also be workshopped on an annual basis to ensure alignment with relevant areas.

### **Incomplete Actions from Old Strategic Risks**

All incomplete actions from the old strategic risks have been collated and provided in **Appendix 2**. These actions will either be closed, if no longer relevant or achievable, or incorporated into an operational risk. Any decisions on closing or moving the actions will be agreed between Administration and the action owners.

## **3. OPTIONS**

The Audit Committee has the following options:

- I. The Committee has reviewed and discussed the quarterly risk report, and resolves that the report be received, accepted and noted (Recommended).
- II. To determine not to note the quarterly risk report and/or identify additional actions to be undertaken.

## **4. APPENDIX**

- (1) Draft Strategic Risks
- (2) Incomplete Actions from Old Strategic Risks

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# **Appendix 1**

*Draft Strategic Risks*

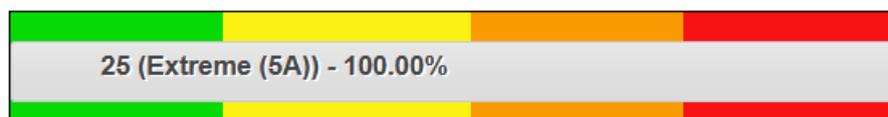
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# Strategic Risk – Financial Sustainability

<b>Risk Description</b>	Council is unable to manage its finances in a sustainable manner
<b>Responsible Person</b>	Gary Lewis
<b>Risk Category</b>	Financial
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

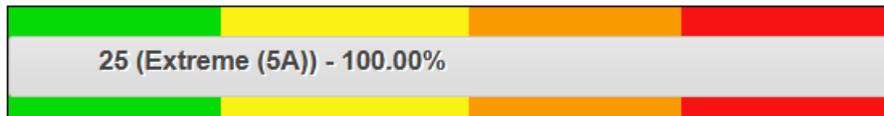
- Insufficient rate revenue
- Inadequate grants/funding
- Inflationary pressure
- Evolving community needs
- Economic uncertainty
- Inadequate insurance protections
- Loss of revenue due to business disruptions, catastrophic events, natural disaster
- Disaster recovery funding arrangements
- Cost and risk shifting from other tiers of government
- Lack of proper strategic, business, asset management planning
- Inappropriate strategic direction
- Poor internal control environment

### *Possible Consequences*

- Unable to deliver services
- Inability to attract and retain staff
- Reputational impact due to not meeting community expectations for service delivery
- Inability to be funded by LGFA
- Potential inability to pay creditors and staff
- Poor supplier relationships
- Unexpected increase in rates

## Residual Risk Data

### *Residual Risk Rating*



**Note:** Currently in the midst of a financial sustainability risk. Risk score to be reviewed in 12 months, with a likely chance of the likelihood lowering.

### *Controls*

- Strategic Plan in place
- Long Term Financial Plan in place and regularly reviewed
- Annual Business Plan developed and aligned each year to the Long Term Financial Plan
- Internal audit and annual review of internal controls
- Internal controls framework
- Community expectation management
- Insurance reviewed annually and all areas of insurance are reviewed and recalculated for following year

### *Actions*

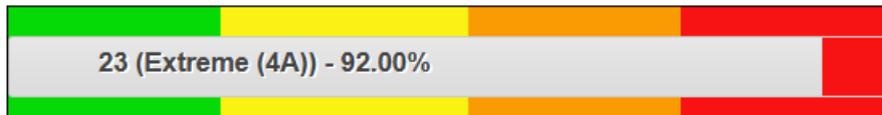
Nil Actions required

# Strategic Risk – Cyber Security

<b>Risk Description</b>	Council does not have the appropriate security, systems or processes in place for cyber security
<b>Responsible Person</b>	Gary Lewis
<b>Risk Category</b>	Information Technology
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

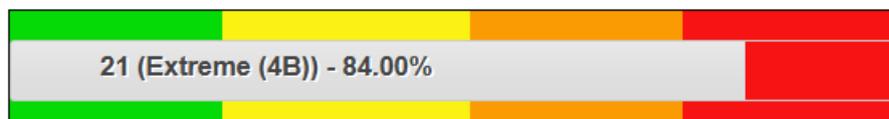
- Inability of IT to proactively manage cyber security
- Inability to minimise or respond to a cyber attack
- Failure of the reliability and integrity of critical IT systems and infrastructure
- Key supplier failure/third party contracts
- External theft or exposure of information
- Non-compliance with data protection and Privacy legislation
- Business protection systems not in place
- Internal data fraud/security breach
- Business Continuity Plan does not incorporate cyber threats
- Disaster recovery plans not tested or regularly reviewed
- No or poor policy/processes to mitigate human error
- Lack of physical access controls

### *Possible Consequences*

- Breaches of privacy
- Penalties/fines/legal costs
- Reputational impact - community loses faith due to their information being shared
- Financial impact to build new systems/fix problems
- Service delivery delays
- Data integrity and loss
- Increased workload
- Safety ramifications due to private information shared
- Unauthorised entry into council facilities
- Environmental impacts from wastewater management systems

## Residual Risk Data

### Residual Risk Rating



**Note:** With current status of ERP, the likelihood is still possible, but the consequence rating would be major keeping risk at a major level.

### Controls

- Cyber Security Audit through JLT and independent auditors
- Cyber security awareness training for staff
- Cyber security action group
- Implementation of LGITSA and Essential 8 cyber security frameworks
- EDR, MFA, AV management systems
- Automated device system patching
- Regular encrypted backup schedules
- Alerting and reporting management systems
- Internal suite of policies, procedures, frameworks, plans
- PCI control systems
- Data categorisation framework
- Network security management and control
- RBAC for admin accounts
- Microsoft Entra/AD security policy enforcement
- Subscription to relevant industry communications/ASD - ACSC, CHIPS
- IT Disaster Response and recovery plans
- Regular engagement with vendors
- Cyber security incorporated into contracts/agreements
- Cyber security assessment of vendors
- ITIL management practices

### Actions

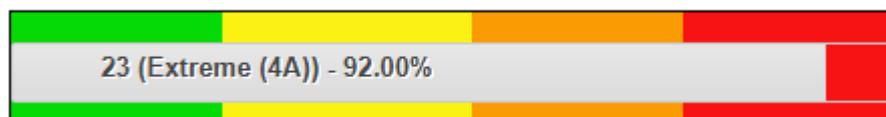
Nil Actions required

# Strategic Risk – Information Services

<b>Risk Description</b>	IT systems cause potential losses or negative impacts that affect Councils business and operations
<b>Responsible Person</b>	Gary Lewis
<b>Risk Category</b>	Information Technology
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

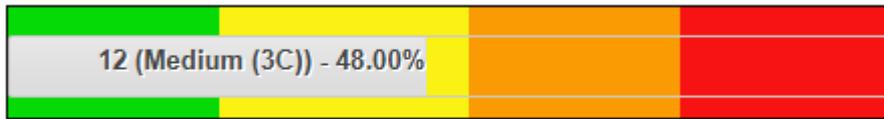
- Business systems do not effectively support organisational needs
- Poor information management practices (capture, use, storage, retrieval, quality)
- System fails or becomes unsupported
- Incompatibility with newer platforms
- Lack of alignment between Strategic Plan and IT business plan
- Failure to adapt IT systems to meet changing legal or regulatory requirements

### *Possible Consequences*

- High financial impact to replace system when it fails.
- Staff unable to complete their BAU due to insufficient or non-accessible systems.
- Poor performance, poor reporting due to limited, old systems.
- Inability to meet legislative requirements.
- Complete or partial system failure
- Risk of Cyber Security attack
- Negative impact on council brand and reputation
- Inability to attract and retain skilled staff
- Poor decision making impacted by poor data
- Systems cannot be upgraded
- Failure to capture corporate knowledge effectively
- Community being misinformed or mislead
- Legal costs or penalties

## Residual Risk Data

### *Residual Risk Rating*



### **Controls**

- Suite of internal IT policies, frameworks, plans
- Infrastructure and maintenance plans
- IT Business continuity plan
- Digital Transformation plan
- External audits of systems
- Regular vendor engagement
- Maintaining industry awareness and legislative requirements
- Regular staff engagement/feedback

### **Actions**

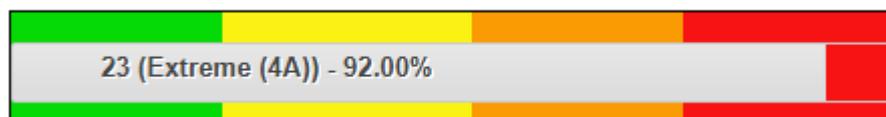
Nil Actions required

# Strategic Risk – People and Culture

<b>Risk Description</b>	Inability to foster an inclusive, innovative and collaborative workplace and culture
<b>Responsible Person</b>	Gary Lewis
<b>Risk Category</b>	People and Culture
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

- Inadequate employee numbers and organisational knowledge
- Non-compliance with employee health, safety and wellbeing regulation
- Challenges of managing a remote workforce with increased expectation of WFH arrangements
- Lack of workforce planning, policies and development
- Failure to ensure appropriate WHS for employees and volunteers
- Poor cross-functional communication and collaboration
- Inadequate training, practices or support for inclusive leadership
- Lack of representation and inclusion in decision-making processes
- Resistance to cultural change or diversity initiatives
- Lack of change management
- Lack of diversity, equity, and inclusion initiatives
- Misalignment between values and behaviours
- Inadequate employee development, engagement and support
- Failure to foster a positive and collaborative work environment

### *Possible Consequences*

- Increased financial impact
- Service delivery disruptions
- Heightened number of internal complaints, PIDs or litigation
- Decline in employee morale and engagement
- Difficulty attracting and retaining professional staff
- Negative reputational impact
- Reduced productivity, creativity and innovation
- Increased employee turnover and absenteeism
- Poor communication and collaboration

- Lack of trust in leadership
- Impacted community trust in Council's operations

## Residual Risk Data

### *Residual Risk Rating*



### *Controls*

- Exit interviews
- Diversity, equity, and inclusion strategies
- Wellbeing and support initiatives
- Suite of internal policies and procedures
- Reward and Recognition committee
- Values created
- Internal communication initiatives

### *Actions*

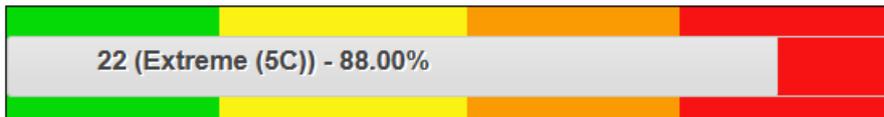
Action	Person Responsible	Due Date
Great place to work initiative	Gary Lewis	30/06/2026
Values implementation program	Gary Lewis	30/09/2025

# Strategic Risk – Business Continuity/Service Delivery

<b>Risk Description</b>	Council is significantly affected by business interruptions causing disruptions to its operations
<b>Responsible Person</b>	Zoe Gill
<b>Risk Category</b>	Service Delivery
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### Initial Risk Rating



### Possible Risk Events

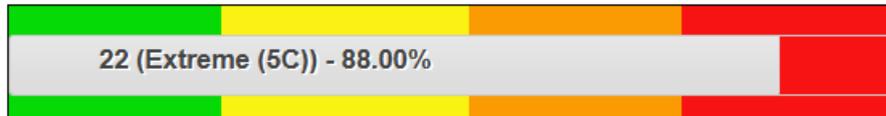
- Destruction of council assets/infrastructure due to natural or other disasters
- Loss or inadequate numbers of key team people
- Lack of processes to respond to unplanned outages of IT/social media/telecommunications
- Inability to maintain sound working relationship/culture between elected members and the administration
- Immature processes to ensure clear, consistent communication with affected community
- No or minimal community resilience plans and processes to mitigate impact of lost or reduced council services and functions
- Outdated systems
- Cyber attacks
- Disruption of emergency services
- Changes in laws or compliance requirements

### Possible Consequences

- Reputational damage - loss of community trust, customer dissatisfaction
- Temporary or permanent disruption to key services delivered by Council
- Revenue disruption due to halted operations
- Increased costs for recovery, legal fees, and crisis management
- Non-compliance penalties if continuity plans fail to meet legal standards
- Exposure to cyberattacks or data breaches
- Delay in project timelines
- Loss of staff members
- Adverse impact on staff health and wellbeing

## Residual Risk Data

### *Residual Risk Rating*



### **Controls**

- Business Continuity Plan
- Risk assessments for specific identifiable risks
- Suite of internal policies and procedures
- Alternative work arrangements for internal staff
- Cybersecurity protocols in place
- Insurance coverage

### **Actions**

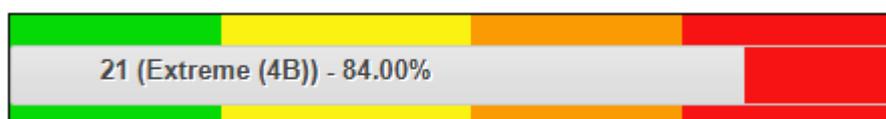
Nil Actions required

# Strategic Risk – Statutory/Regulatory/Compliance/Legal/Insurance

<b>Risk Description</b>	Council is unable to manage its Statutory/Regulatory/Compliance/Legal/Insurance requirements
<b>Responsible Person</b>	Zoe Gill
<b>Risk Category</b>	Governance, Legal & Compliance
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

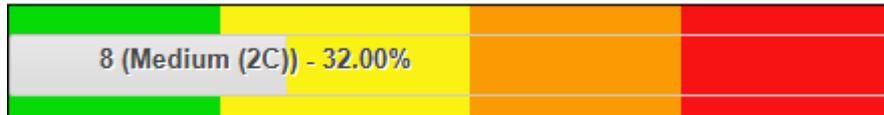
- Lack of awareness of legislative/contractual/lease/policy requirements
- Poor procurement and contract management practices
- Ineffective compliance management systems
- Lack of staff knowledge around processes, systems, etc
- Lack of qualified staff
- Inefficient systems
- Lack of insurance renewal or claim processes
- Lack of local government specific resources
- Changes in legislative requirements
- Ineffective risk management framework

### *Possible Consequences*

- Breaches of legislation
- Contractual penalties and liabilities
- Scrutiny and sanctions by integrity agencies
- Unaware of legislation changes
- Council is incorrectly insured, assets are not covered, council is liable for multiple claims due to its insurance cover or lack of claim process
- financial impact of paying penalties, fines, claims, etc
- Reputational impact
- Pollution or improper waste management due to non-compliance
- Unsafe working conditions
- Higher risk ratings

## Residual Risk Data

### *Residual Risk Rating*



### *Controls*

- Legal considerations considered in agenda report templates,
- Multiple staff receive updates from LGA, legal providers and professional associations
- Role specific training & development
- Policy registers, policies on web, WHS audits, Mutual Liability Scheme (Risk Management) audits
- Contract registers, lease registers
- Procurement Framework Internal audit framework
- Risk framework and risk system

### *Actions*

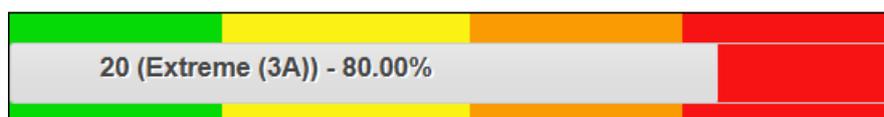
Nil Actions required

# Strategic Risk – Ineffective Governance

<b>Risk Description</b>	Council is not transparent and accountable
<b>Responsible Person</b>	Zoe Gill
<b>Risk Category</b>	Governance, Legal & Compliance
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

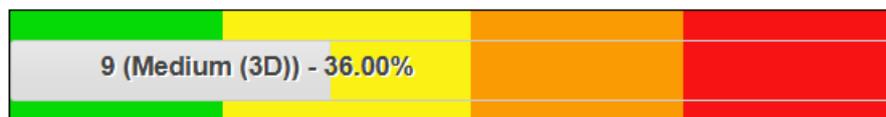
- Inadequate financial controls/improper financial management
- Challenges from managing elected member code of conduct/behavioural issues
- Inadequate strategic and budget planning and monitoring processes
- Challenges with managing meeting protocols
- Ineffective complaints handling process, procedures etc
- Fraud
- Corruption, misconduct and maladministration
- Council is not transparent to staff or community
- Ineffective performance management and reporting processes
- Unclear decision-making processes
- Ineffective oversight structures and processes
- Inadequate policies

### *Possible Consequences*

- Attracting and retaining skilled governance staff
- Loss of trust in council staff and elected members
- Poor elected Member conduct
- Performance and accountability issues
- Non-compliance with statutory and regulatory requirements
- Theft
- Increase in complaints to council, ombudsman, SafeWorks, etc
- Elected Members resign
- Decisions are poorly or incorrectly informed, leading to a high-risk profile, errors, loss, waste, omissions, breaches of legislation.
- Poor working relationship between Council and Administration

## Residual Risk Data

### Residual Risk Rating



### Controls

- Councillor, Committee member and employee induction programs and ongoing training
- Strategic plan, LTFP, business plan, quarterly business plan reviews, corporate indicator report
- Staff member responsible for corporate reporting
- Code of Practice for Meeting Procedures
- Delegations register
- Suite of registers for Council business and elected member conduct
- Suite of governance policies
- Behavioural standards for elected members
- Behavioural management policy for elected members
- Organisational policy framework
- Review and monitor governance updates from LGA
- Key staff responsible for governance related matters
- Compliance with legislation
- Relevant committees established and terms of reference adopted

### Actions

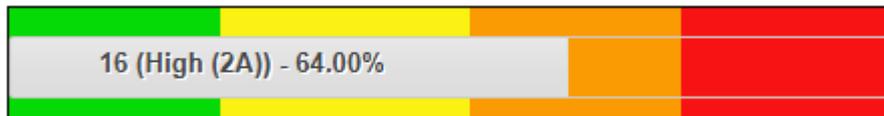
Action	Person Responsible	Due Date
Working Together Initiative	Zoe Gill	30/06/2026

# Strategic Risk – Community Expectation and Engagement

<b>Risk Description</b>	Council does not understand community needs and is unable to manage community expectations around providing services
<b>Responsible Person</b>	Jess Charlton
<b>Risk Category</b>	Service Delivery
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### Initial Risk Rating



### Possible Risk Events

- Community's expectations of Council is not reasonable
- Limited resourcing, staff, funding, capacity
- Lack of reporting and data analysis
- Lack of understanding of community and customer communication
- Lack of what Council is able to do
- Ineffective public consultation and community engagement practices
- Limited opportunities for public input and feedback into Council's services and plans
- Poor processes for managing and responding to customer enquiries and requests
- Increased expectations as a result of digital transformation in other sectors and shifts in technology and corporate sector processes outpacing Council's adaptation (and ability to adapt)
- Resource constraints to deliver services at a level the community expects (e.g. Trees)
- Lack of funding for appropriate technology solutions

### Possible Consequences

- Loss of community trust in Council staff and elected members
- Inability to attract and retain staff
- Poor community engagement - poor general sentiment of Council
- Inability to deliver services or deliver to a high standard
- Low customer satisfaction
- Higher number of complaints, internal reviews, investigations
- Misalignment with community needs which leads to funding going to projects, inefficient resource allocation and/or underutilisation of services
- High operational costs due to reactive manual processes

## Residual Risk Data

### Residual Risk Rating



### Controls

- Contemporary CRM system
- Community Engagement Framework
- Policies and procedures for engaging with residents on key issues
- Community Engagement Policy
- Customer Service Standards
- Customer Experience survey mechanism – to seek feedback from customers in a structured and methodical way
- Communication Strategies – to communicate Council services, promote offerings and manage expectations
- Direct engagement through Libraries, community centres, and volunteering programs
- Biennial community perception survey to understand community priorities and what they think about Council
- Corporate Performance Indicators / Quarterly Reporting / Annual Report
- Resourced customer team and Customer experience role
- Service reviews

### Actions

Action	Person Responsible	Due Date
Review of customer service standards / levels and updated performance reporting	Jess Charlton	31/06/2026
Explore enhanced ways of engaging with the community on budgets and priorities, before draft budgets are set to reach broader demographics	Jess Charlton	31/06/2026

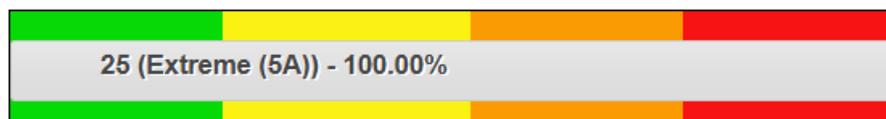
# Strategic Risk – Assets and Infrastructure

<b>Risk Description</b>	Council does not have the capacity to manage its assets and infrastructure
<b>Responsible Person</b>	Jade Ballantine
<b>Risk Category</b>	Assets and Infrastructure
<b>Last Review Date</b>	11/08/2025

**Note:** Risk based on strategic period (4years)

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

- Lack of capacity to finance asset and infrastructure management
- Inflation or supply chain impact on costs to maintain/upgrade/replace assets and infrastructure
- Increased cost of upgrading/improving assets
- Lack of ability to adequately and appropriately insure assets/infrastructure
- Natural disaster/catastrophe damage to critical infrastructure
- Responsibility to maintain State Government cost shifted assets
- Resourcing limitations re staffing, financial, knowledge, skills, external resources, supply chain, inflation, materials
- Resource implications due to service level changes (community, legislative, Elected body) for managing assets

### *Possible Consequences*

- Reduced quality of life and potential negative impact on physical and mental health of residents
- Harm to people, property, local economy and environment
- Organisational staff turnover
- Reputational impact - loss of trust from community to deliver services
- Assets don't function appropriately and become not fit for purpose
- Unable to provide essential services
- Increased whole of life management of asset costs

# Residual Risk Data

## Residual Risk Rating



## Controls

- Current Asset Management Plans for key asset categories
- Long Term Financial Plan that captures the Strategic Plan and Asset Management Plans
- Endorsed annual budget for maintenance program (all asset categories)
- Annual Business Plan & Budget consultation undertaken
- Asset condition audits undertaken cyclically
- Asset management system which includes green and grey assets
- Lease management and compliance audits for buildings as per legislation
- Asset Management Plan is created with the Strategic Plan in mind
- Appropriate strategies to inform and deliver asset management plan

## Actions

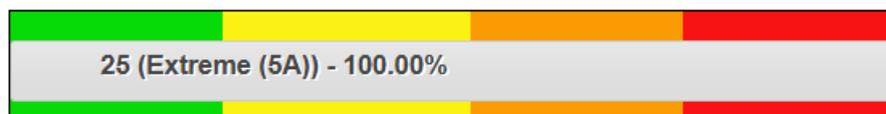
Action	Person Responsible	Due Date
Implementation of Asset Improvement Plan	Jade Ballantine	30/06/2026

# Strategic Risk – Emergency Management

<b>Risk Description</b>	Council is not able to respond appropriately or effectively to emergencies and disasters
<b>Responsible Person</b>	Jade Ballantine
<b>Risk Category</b>	Service Delivery
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

- Events of bushfire, flood, storm, drought, earthquake, terrorism, extreme heat
- The unpredictability, uncertainty and severity of extreme events
- Inability to act as a community leader to manage disruption, response and recovery processes
- Inadequate funding available for required resources
- Inadequate or poorly implemented internal emergency management response plans
- Inadequate or poorly implemented external emergency management plans
- Preparation and partnering with state and federal government agencies and NGO's
- Community awareness of Council emergency response plans
- Inadequate planning and preparation
- Understanding of risks and vulnerabilities
- No due diligence for building community resilience
- Ineffective asset maintenance and replacement plans and programs
- Noncompliance with legislation
- Insufficient budget

### *Possible Consequences*

- Significant Council asset loss and damage
- Loss of life or injury
- Reputational damage due to inability to effectively meet the community needs in emergencies and disasters
- Exposure to liability and penalty
- Loss of community normality
- Impact to service delivery
- Loss or damage of public and private assets
- Environmental and biodiversity impacts

- Inability to support community during and post emergency/disaster
- High exposure to emergency risk
- Significant economic decline
- Physical and mental health impact to Council staff
- Financial loss

## Residual Risk Data

### *Residual Risk Rating*



### **Controls**

#### **Internal**

- Emergency Management Plans created and regularly reviewed
- Dedicated staff members to coordinate
- Site specific emergency response plans
- Suite of internal policies and frameworks for internal implementation
- Education to staff

#### **External**

- Asset Management Plan
- Participation in regional EM arrangements
- Provision of assistance to control agency, NGOs and government agencies and the community
- Provide, support and participate in community education programs
- Ongoing fuel reduction programs
- Compliance with relevant legislation and regulations
- Tree Management Programs
- Suite of internal policies and frameworks for external implementation
- Community Resilience Program
- Dedicated staff members to coordinate with external bodies

### **Actions**

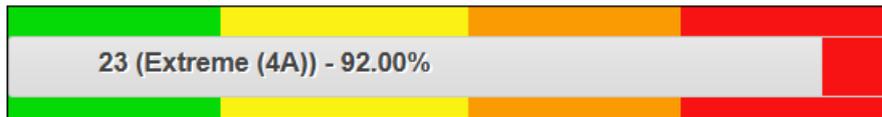
Nil Actions required

# Strategic Risk – Environmental and Climate

<b>Risk Description</b>	Current and future climate and environmental changes/risks impact on Council's business and functions
<b>Responsible Person</b>	Jade Ballantine
<b>Risk Category</b>	Environment
<b>Last Review Date</b>	11/08/2025

## Initial Risk Data

### *Initial Risk Rating*



### *Possible Risk Events*

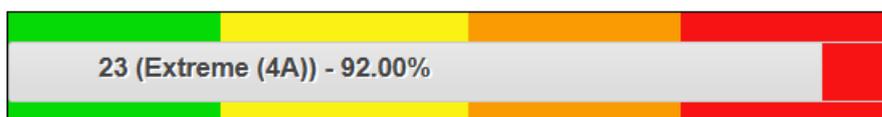
- Insufficient disaster recovery funding arrangements to adequately build back better infrastructure and assets that are capable of withstanding future climate scenarios
- Not satisfying the climate change needs and expectations of the local community
- Not developing strategic plans and policies and operational programs to mitigate climate change impact to community and council
- Not contributing to a net zero economy
- Not being aware or adhering to legislative changes in relation to climate or environmental changes

### *Possible Consequences*

- Financial impact due to mitigating risk and building better infrastructure and assets
- Reputational impact due to not meeting community expectations, community dissatisfaction
- Damage to local environment
- Impact to health and wellbeing for community and staff
- Economic impacts due to climate change
- Insurance implications

## Residual Risk Data

### *Residual Risk Rating*



## **Controls**

- Organisational strategic plans, policies, procedures, management plans, etc. referring to climate and environment
- Allocated resources within Council
- Partnerships and advocacy with key stakeholders i.e. CFS, Zone Emergency Management, Resilient Hills and Coast.
- Council maintaining information and knowledge and sharing with the community

## **Actions**

Nil Actions required

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## **Appendix 2**

*Incomplete Actions from Old Strategic Risks*

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# Actions from Old Strategic Risks

Action Required	Person Responsible	Comments
<p>Progress transition to cloud for remaining applications / systems</p>	<p>John Gosbell</p>	<p>02/01/2025 - Ongoing transition. Intranet home page transitioned to cloud in Dec 2024. Assigned to John G for visibility</p> <p>10/10/2024 - Open Office ERP system added to Risk Register to highlight need for replacement. External consultancy review sought, spec released to market Oct 2024, report to be ready for 2025.</p> <p>10/10/2024 - CRM Salesforce Cloud implementation completed and operational. Changes to departmental operational process will continue as platform is bedded in.</p> <p>23/07/2024 - CRM - Implementation of Salesforce CRM commenced in January and has been progressing well with a go live of 29th July 2024 for the essential build.</p> <p>08/12/2023 - Microsoft 365 - Teams Calling has been successfully transitioned to Cloud removing on-premise Skype for Business Servers.</p> <p>27/09/2023 - CRM business requirements undertaken and progressing to tender for solution design.</p> <p>08/08/2023 - CRM System has been given Captial funding to progress work activity for a renewal of the solution and migration to cloud hosting. A project control group has been established and is currently engaging with the organisation with a view to undertake a tender process for the work activity.</p> <p>07/07/2023 - Scoping work for implementation of Microsoft 365 - Teams Calling</p> <p>07/07/2023 - Developed and implemented a new Council Members Portal in November 2022 for the new Council with M365</p> <p>09/01/2023 - MS Teams Cloud migration scoping and planning work is underway</p> <p>02/08/2022 - SharePoint Cloud migration scoping out requirements for the EDRM's has commenced including analysis of data governance compliance.</p> <p>02/08/2022 - SharePoint Cloud migration scoping out requirements for the EDRM's has commenced including analysis of data governance compliance.</p> <p>10/05/2022 - Payroll Phase 2 (Electronic Timesheet Solution) to commence in May</p> <p>Human Resources (Employee Self Service Portal) Phase 2 to commence in May</p> <p>01/04/2022 - Significant work has been undertaken in transition to Cloud for the following system.</p> <p>Payroll - Completed - Phase 1</p> <p>Human Resource - Phase 1</p> <p>Active Director - Completed</p> <p>Exchange - Completed</p> <p>Endpoint Detection &amp; Response (Microsoft Defender Security) - Completed and removal of redundant EDR systems (Carbon Black, Proofpoint etc)</p>
<p>Complete a new asset management plan for buildings assets.</p>	<p>David Collins</p>	<p>23/01/2025 by David Collins - Workshop held with Elected Members in September 2024. Draft document ready for progression.</p> <p>29/07/2024 by David Collins - Draft AMP has been developed following a completed external audit of all building assets - a revaluation increased the asset value substantially and this required time to review and validate the outcomes. In addition, the Community Facilities Framework implementation identified operational impacts that modified the AMP outcomes.</p>

<p>Monitor development of new local government community engagement charter (under recent legislative reform) and react accordingly in respect to any requirements the charter imposes on Council.</p>	<p>Jennifer Blake</p>	<p>17/05/2023 - The LGA is advocating to the Minister to progress this action but believes it may not be signed off by him until 2024.  05/03/2025 - The LGA continues to advocate for finalisation of the Community Engagement Charter related to all Local Government consultation. However, the State Planning commission has approved the Community Engagement Charter that sets out the community engagement and consultation requirements for proposed amendments to planning policies, strategies and schemes.  29/08/2024 - We are still awaiting progress from the State Government after receiving Council/LGA submissions and consultation.  27/02/2024 - Consultation by the State Government on the Local Government Participation and Elections Review Discussion Paper opened in October 2023. AHC employed BRM Advisory to prepare a submission to the LGA by the 2 Feb 2024 deadline and also directly to the Office for Local Government by 2 March 2024. We await the next stage of the Local Government reform following this period of consultation.  07/02/2023 - The Minister is yet to approve the Community Engagement charter and the LGA have advised that they will keep Council informed on progress. No action can be taken at this time.</p>
<p>Undertake a review of the Fleet Management Framework (including Policies &amp; Procedures)</p>	<p>Damian Brennan</p>	<p>A detailed analysis is being undertaken in 22-23 to confirm the approach to achievement and quantum of savings. Working with Manager People and Culture to look at make-up of fleet and will then work on Policy</p>
<p>Undertake a review of the Sport and Recreation Strategy</p>	<p>Renee O'Connor</p>	<p>01/08/2022 by Renee O'Connor - Sport &amp; Recreation team staff have commenced the initial phase of the Sport &amp; Recreation Strategy review.</p>
<p>Develop Public Toilet Strategy</p>	<p>Steve Sauerwald</p>	<p>Development of a Public Toilet Strategy will include the assessment of existing facilities (including link to building audit to be undertaken), development of guidelines in relation to public toilet renewal and new options, development of priorities of upgrades and new, position in relation to supporting community groups who provide public toilet facilities in locations where Council does not provide public toilet facilities  14/09/2023 - 14/09/2023 - Physical audit completed 01/09/2023, with a draft documentation being prepared for a meeting review scheduled for 14/09/2023.  Strategy draft being compiled by SS and ML. The Strategy will include proposed service levels, a standardisation of product selections and a proposed priority of works reflecting the Sprout and Nielsen's reports and AHC frequency of community related complaints.  Anticipated completion of the draft documentation 31/10/2023.  14/07/2023 - Physical Public Toilet audit commenced 11/07/2023. Gathered information will be collated with the Sprout audit information and presented in a one page per asset format.  Anticipated completion by end of August 2023.</p>
<p>Programmed maintenance regime to be developed (land and buildings)</p>	<p>Karen Cummings</p>	<p>Strategic Property Review endorsed by Council. Programmed maintenance schedules developed in Open Space and Civil Services areas. Building maintenance schedule being developed as part of Facility Framework, service standards to be developed. Open Space operation programs for roadside and reserve maintenance are incorporated into Road Reserves Annual Maintenance Program and to include in Roadside Vegetation Management Plan. Asset Management Plan Review included in 2022/23 Budget  18/07/2024 by Karen Cummings - Building Asset Management Plan to be tabled with Council in September 2024, followed by a report to the Audit Committee</p>
<p>Building Asset Management Plans Updated</p>	<p>Karen Cummings</p>	<p>The audit across buildings for valuations, condition assessment, insurance and sustainability base line has now been undertaken. The Building AMP is now in development, with the draft document nearing completion. Some delay has been experienced due to competing priority project delivery and staff vacancy, and an end of year completion is more realistic.</p>

		<i>18/07/2024 by Karen Cummings</i> - Building Asset Management Plan to be discussed with Council in September 2024, followed by report to Audit Committee thereafter
Develop Cemetery Mgt Plans for each cemetery under AHC care and control	Karen Cummings	Development of management plans for each cemetery will be undertaken as resourcing allows with the heritage listed cemeteries taking priority.
Community & Recreation Facilities Framework will provide for greater standardisation in leasing terms and conditions	Karen Cummings	The draft Framework was endorsed by Council in August 2022. Staff are now working on preparation of new Lease/Licensing/Management Agreement templates with Lawyers which will be progressively implemented from 1 July 2023. There is a large amount of new Leases to be rolled out with Clubs and Community Groups and meetings/engagement with each Club/group to progress the new lease rollout. This is taking some time. It is envisaged that the new Leases for Clubs will now be finalised by 31 December 2023 with commencement of rollout of management agreements with Hall operators to commence in September 2023.
Develop process in conjunction with Organisational Development to transfer knowledge once an employee has notified intent to leave the organisation (i.e. to capture staff knowledge with consideration of succession planning and transition to retirement)	Roger Hunter	<p>IN PROGRESS. Process development underway, however progress has stalled due to other delivery priorities. Looking to reinvest in this process development over the coming months.</p> <p><i>12/05/2025 by Roger Hunter</i> - This action remains in early development at best. While initial work began on creating a structured process to capture staff knowledge and support succession planning upon notification of an employee's intent to leave, progress has since stalled since 2023.</p> <p>There is currently no implemented or standardised process in place to facilitate knowledge transfer, particularly in the context of planned exits or transition to retirement. This poses an ongoing risk to business continuity, particularly in areas with limited resourcing or specialist roles.</p> <p>Now that this has been brought to my attention, I agree the intent remains valid and necessary. This will be greatly facilitated by the introduction of an HR system, which would allow for the tracking, support and development of an employee through the employee life cycle. It is anticipated that this work will be sequenced after the implementation of an HR system.</p>
Equity and diversity plan is being developed	Roger Hunter	Since this action commenced, the Access and Inclusion Plan 2020-2024 has been adopted by Council in January 2021. A review of the direction of this action is needed so as not to double up on activities. This action has been delayed as resourcing has needed to focus on the HR and payroll system implementation, payroll processing each fortnight, WHS Action Plans and activities and day to day organisational support. The ongoing support of managing COVID and general illness across the organisation has also been important for OD. This action has not been progressed, P&C will be gathering Diversity data from employees that will support the DAIP, RAP and Our Watch and potentially inform an Access and Inclusion Plan (or similar).
Undertake training in recruitment practices for staff involved in recruitment panels	Roger Hunter	Phase 1 of the HR system has been implemented. We are currently scoping out and prioritising Phase 2 of the system implementation which will include Employee Self Service and e-Recruitment. The Recruitment Audit has also been undertaken (May 2022) with the initial report returned (20 June 2022). This work has been placed on hold given the resignation of the OD Manager and Team Leader. The new Mgr People and Culture will commence on 20 March 2023 at which time work will recommence. The Recruitment & Selection Policy and Procedure was supported by ELT in July 2023 and CEO approval is imminent. Following approval training will be delivered to all relevant staff across Council who have responsibility for recruitment and selection.

		07/02/2022 - This action will be addressed as part of the work that will occur around the implementation of e-Recruitment through the new HR System, Lanterria. We are working towards the new system going live currently.
Leadership Coaching & Mentoring Program Progressed	Roger Hunter	This work has been placed on hold given the resignation of the Mgr People and Culture as well as the Team Leader OD. The new Mgr People and Culture will commence on 20 March 2023 at which time the progression of the Leadership Framework will be considered. The Leadership Framework will be considered as part of the review of Values and Behaviours.
Update OD Policies & Procedures to align to Framework.	Roger Hunter	The OD Policy and Procedure Framework has been adopted by Executive on 14/7/2022. Review and update of documents will continue against this Framework. All OD policy/procedures and procedures will not be completed by Dec 2022. Work will continue until all documents have been updated. A Reference Group has been established to support this review process. The Policy and Procedure was reviewed resulting in the consolidation, deletion and creation of policies/procedures. ELT approved the revised framework on 13 July 2023 with a prioritised implementation schedule. It is anticipated that all documents will be reviewed and implemented over a period of 12-18 months. 21/06/2022 A proposed OD Policy and Procedure Framework was workshopped with the EM OD on 15/06/2022 with feedback incorporated. It will be presented to ELT at the next 'Develop' meeting on 14 July 2022. 07/02/2022 We are continuing to work through the update of policies and procedures with the current focus being on the Leave Procedure which is currently being reviewed.
Undertake Audit of Position Descriptions to Ensure currency and ensure update where not current	Roger Hunter	OD has undertaken a review of position descriptions with a view to begin updating PD's periodically, particularly those that have not been reviewed more recently. Note: all PD's across the organisation will not be reviewed by end of 2022 particularly due to the ongoing implementation of the HR system which is expected to continue into 2023 and takes significant resourcing. The review of Position Descriptions has not progressed and additional resources will be required to achieve, which could be through engaging a temporary contractor. 27/01/2022 - The OD Advisor has commenced this review with an initial focus on ensuring that we have position descriptions for all positions and identifying any gaps.
Training and Development Framework Reviewed & Implemented (captures current 4x8, WHS and Corporate Training needs)	Roger Hunter	T&D is managed in OD in two discrete areas, WHS and HR. The WHS Action Plan and Improvement Plan are both focused on updating training information and developing training plans. Around 75% of the organisation's staff will have their WHS requirements logged against them/their position in Skytrust by end of Sept 2022. Data has been collected and discussed with People Leaders for HR also. This will be added to the HR system once the training module is implemented (timing of this still being determined) and likely to commence later in 2023. The HR System has now been paused and the intent to go out tender in October. The TNA is 100% loaded in SkyTrust and a training plan will be developed by October. 07/02/2022 - The OD Advisor has commenced. A meeting is scheduled with the EM OD on 7/2/22 to discuss the WHS Action Plan which includes work associated with a WHS T&D Framework which will be expanded to included corporate training. 07/02/2022 - The OD Advisor has commenced. A meeting is scheduled with the EM OD on 7/2/22 to discuss the WHS Action Plan which includes work associated with a WHS T&D Framework which will be expanded to included corporate training.

WHS Policy & Procedure Review at LGAWCS followed by AHC application	Roger Hunter	The plan to update the WHS procedures is being followed with 17 procedures and forms updated and approved via Executive. Other work is progressing to develop training that can be run via Skytrust to provide basic procedure knowledge, including a knowledge checking process.
Design and establish a Business Services Hub for Creative Industries based from Fabrik.	Zoe Gill	Initial Research has been undertaken. Next steps are being worked through.
Investigate the option for Business Interruption Insurance	Zoe Gill	LGRS have provided a proposal for undertaking Business Interruption Review (BIR) , however a proposal to undertake a Transferable Risk Profile (TRP) is occurring mid September 2021 which includes identifying Maximum Foreseeable Loss (MFL) on risks identified. Following the TRP an assessment will be made as to any gaps and consideration of furthering the BIR proposal. 210826 Met with stakeholders to discuss. We focused on a loss of rate revenue through a bushfire event and Council's willingness to fund a rate shortfall or willingness to cut services to accommodate such. The agreed approach was to seek quotes for Loss of Rate Revenue of \$5m, \$7m and \$10m for a period of 1, 3 and 5 years. We will reconvene once the quote has been received. 200104 Awaiting feedback from TC / LM on the quote and TRP information provided. 230215 This work was sidelined whilst work was undertaken on the LG Election and Council Member Induction process. Work is scheduled to recommence March 2023. Discussions with LGRS with regards insurance have been re-initiated. This additional Insurance has not yet been reviewed. 240814 This project is on hold until the Risk, Audit and Insurance Officer is appointed 241111 Risk, Audit and Insurance Officer recruited. Work program underway. 290125 - Work underway
Undertake an annual review of the Long Term Financial Plan to ensure that changes within the operating environment of Council are captured and accommodated to ensure long term financial sustainability can be achieved. Last reviewed Feb 2023.	Gary Lewis	The LTFP will be updated following the adoption of the new Strategic Plan later in 2024. 02/04/2025 by Gary Lewis - The LTFP is being prepared, considered and consulted on in conjunction with the Annula Business Plan and Budget. This means that the timelines for delivery are later, by design. Following a workshop on 22/3/25 the Administration are preparing a draft budget and LTFP which will be discussed with the Audit Committee and presented to Council in April and May.
Review the process map of the insurance claims procedure to enable consistency of application.	Zoe Gill	250506 - Insurance procedure currently being drafted, noting new personnel 220104 Development of process map has commenced. 220405 Creation and attached herein a Motor Vehicle Incident Report which is used for capturing information proceeding to an insurance claim. 220405 Creation and attached herein is an Asset Incident Report which is used for capturing information proceeding to an insurance claim. 220405 Attached herein is the LGRS Portal User Manuals 230215 This work was sidelined whilst work was undertaken on the LG Election and Council Member Induction process. Work is scheduled to recommence March 2023. 240814 This work is on hold until appointment of Audit, Risk and Insurance officer 241111 Risk, Audit and Insurance Officer recruited. Work program underway. 250129 - work underway.
Review of Risk Management Framework	Zoe Gill	250506 - Risk Framework currently under review. ELT endorsed project plan SkyTrust configuration adequate for corporate rollout however additional work required on reporting functionality. Documentation being amended for SkyTrust functionality. Intend to conduct function workshops as the training exercise. 230215 This work was sidelined whilst work was undertaken on the LG Election and Council Member

		Induction process. Work is scheduled to recommence March 2023. 230811 Resignation of Governance & Risk Coordinator has resulted in deferral of Framework completion until late 2023. 240814 Currently working with LGRS to review Council's approach to Risk Management identification, recording and reporting 241111 Risk, Audit and Insurance Officer recruited. Work program underway. 250129 Work underway developing risk appetite, risk framework, policy and procedure.
Representation Review - April 2024-April 2025	Zoe Gill	250506 - report submitted to ECSA 250129 - Public consultation on the proposed ward structure closed on the 28 January 2025. On track to complete report for Council approval prior to submission to ECSA.240927 - Council endorsed (in principal) the model to take to consultation 240814 - Consultants engaged, First workshop with Council provided, project plan agreed. 27/01/2023 - Revised representation review provisions commenced 30 June 2022. Only a representation report required to be produced. 09/11/2021 - Section 12 will be amended to require only one public consultation on representation options (i.e. representation report). 09/08/2021 - Representation Review will be included in 2023-24 ABP
Tree strategy plan to be developed	Damian Brennan	New action
Carbon management plan	Sharon Leith	New action
Obtain funding to continue resilience program	Miranda Hampton	New action
Climate risk training and incorporate into corporate risk management framework.	Sharon Leith	New action
New finance system	Bruce Smith	New action

## ADELAIDE HILLS COUNCIL

### AUDIT AND RISK COMMITTEE MEETING

Monday 18 August 2025

### AGENDA BUSINESS ITEM

<b>Item:</b>	<b>8.2</b>
<b>Responsible Officer:</b>	<b>Zoë Gill Executive Governance Officer Office of the Chief Executive</b>
<b>Subject:</b>	<b>Placement of Council's Insurance Portfolio 2025-2026</b>
<b>For:</b>	<b>Information</b>

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#### SUMMARY

The purpose of this report is to provide the Audit and Risk Committee with the Placement of Council's Insurance Portfolio Report for 2025-2026.

#### RECOMMENDATION

The Audit and Risk Committee resolves:

1. To receive and note the Placement of Council's Insurance Portfolio 2025-2026 Report (item 8.2, 18 August 2025, Audit and Risk Committee meeting).
- 

#### 1. BACKGROUND

At the 19 May 2025 Audit and Risk Committee meeting, the Committee was presented with the Placement of Insurance Portfolio report which provided general information on the scheme Council operates under, along with the key points of note from the renewal process. The Committee noted that a copy of the Local Government Risk Services (LGRS) 2025-26 Register of Scheme Membership and Insurance report would be provided at the August meeting:

##### 8.2 Placement of Councils Insurance Portfolio

Moved David Moffatt  
S/- Cr Melanie Selwood

ARC27/25

The Audit and Risk Committee resolves:

1. To receive and note the Placement of Council's Insurance Portfolio 2025-2026 Report (Item 8.2, 19 May 2025, Audit and Risk Committee meeting).
2. To note the insurance portfolio report from the Scheme will be provided at the August meeting (Item 8.2, 19 May 2025, Audit and Risk Committee meeting).

Carried Unanimously

The LGRS report is provided in **Appendix 1**. It provides gross contributions and special and/or performance (based on claims history of Council) distributions for each of the mutual schemes Council is a party to.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place, Your Space*

Goal 4	Organisation
Objective O2	Operate with integrity using best practice governance processes.
Priority O2.1	Demonstrate accountable and transparent decision making.
Priority O2.2	Support decision making through the use of timely data-driven analysis and reporting.
Priority O2.3	Enhance governance structures and systems to be agile and support our legislative obligations.

### ➤ Legal Implications

Section 126 of the *Local Government Act 1999* (the “Act”) sets out the functions of an audit and risk committee.

The Act sets out a number of requirements regarding insurance:

- Section 80 states that Council must take out insurance to cover Elected Members against risks associated with performing their duties.
- Section 142 requires Councils to take out and maintain insurance to cover its civil liabilities at least to the extent prescribed by the regulations. The *Local Government (Financial Management) Regulations 2011* require that Council maintain insurance to cover civil liabilities at a minimum level of cover of \$300 million.

### ➤ Risk Management Implications

Insurance is a prudent strategy to mitigate risk associated with providing Council services and affords Council a level of resilience and confidence so that it can continue to operate through unforeseen circumstances and loss.

*Under or uninsured liabilities/events/assets leading to financial and/or reputation damage*

Inherent Risk	Residual Risk	Target Risk
High (4C)	Medium (2C)	Low (2D)

### ➤ Financial and Resource Implications

Insurance is a means of protection from financial loss. It is a form of risk management primarily used to hedge against the risk of a contingent high cost, low frequency loss.

The costs for insurance are considered as part of the Annual Business Plan and Budget process with any adjustments considered in the quarterly budget review processes.

### ➤ Customer Service and Community/Cultural Implications

The community would have a reasonable expectation that the Council has prudent insurance arrangements in place to finance risks associated with the loss, damage, theft and liabilities created by its assets, actions, employees and contractors.

➤ **Sustainability Implications**

There are no direct sustainability implications arising from this report.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

*Council Committees:* Not Applicable  
*Council Workshops:* Not Applicable  
*Advisory Groups:* Not Applicable  
*External Agencies:* Not Applicable  
*Community:* Not Applicable

➤ **Additional Analysis**

The following provides a summary of the cost of Council's insurance portfolio for the past 3 years. Please note that the figures below are gross contributions and that for each of the mutual schemes Council receives special and/or performance (based on claims history of Council) distributions at the end of each year.

<b>Mutual Fund / Insurance Class</b>	<b>2023-24 (Excl. GST)</b>	<b>2024-25 (Excl. GST)</b>	<b>2025-26 (Excl. GST)</b>
<b>LGA Workers Compensation Scheme</b>	\$443,640.00	\$529,115.00	\$560,493.00
<b>LGA Asset Mutual Fund</b>	\$469,298.00	\$574,448.24	\$606,953.12
<b>LGA Income Protection Fund</b>	\$346,642.00	\$358,861.01	\$336,267.88
<b>LGA Mutual Liability Scheme</b>	\$361,496.00	\$379,570.55	\$398,549.00
<b>General Insurance Policies</b>	<b>2023-24 (Excl. GST)</b>	<b>2024-25 (Excl. GST)</b>	<b>2025-26 (Excl. GST)</b>
<b>Ad Hoc Hall Hirers</b>	\$3,731.15	\$4,066.15	\$4,066.15
<b>Un-Insured Roadside Stallholders</b>	\$1,162.26	\$1,349.61	Not required for 2025-26 period
<b>Advisory Groups</b>	\$3,062.59	\$1,066.15	\$1,389.60
<b>Personal Accident (Incl. Elected Members)</b>	\$1,769.40	\$1,929.40	\$1,929.40
<b>Community Care Contractors (CHSP)</b>	\$1,352.27	Not required for 2024-25 period	Not required for 2025-26 period
<b>Journey</b>	\$14,799.16	\$14,613.39	\$15,833.17
<b>TOTAL</b>	<b>\$1,646,952.83</b>	<b>\$1,861,095.38</b>	<b>\$1,925,481.32</b>

Key Points of Note

- LGRS confirmed the rates for the LG Income Protection Fund 2025/26 period will remain unchanged:
  - AWU/Outside Staff 2024/25 rate is 2.3000% + GST
  - ASU/Inside staff 2024/25 rate is 1.6157% + GST

The budget for the annual LG Income Protection Fund (LGIPF) contribution payable in the above table is based on the 'Estimated Number of Employees & Wages (Inside/ASU & Outside/AWU)' declared on the 2025/2026 LGIPF Questionnaire at the start of the

financial year. The actual amount payable is determined at the end of the financial year once the '2025/2026 LGIPF Actual Wages Declaration' is provided. This can result in a 'Credit Note' being issued to Council as a result of the vacancies which occur during the financial year.

- The Community Home Support Program Contractors (CHSP) was removed during the 2024-25 renewal period as the providers all have public liability insurance. This has been carried over for the 2025-26 period and will not be reported in future reports unless it is added back to the insurance cover.
- The Un-Insured Roadside Stallholders was removed during the 2025-26 renewal period as the stall holders are required by Council to have public liability insurance. This will not be reported in future reports unless it is added back to the insurance cover.

### **3. OPTIONS**

The Committee has the following options:

- I. To note the status of Council's insurance portfolio report for 2025-2026 as presented (Recommended).
- II. To recommend additions or changes to the insurance portfolio (Not Recommended).

### **4. APPENDIX**

- (1) Register of Scheme Membership and Insurance 2025/2026

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# **Appendix 1**

*Register of Scheme Membership and Insurance*  
*2025/2026*

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# Register of Scheme Membership and Insurance – 2025 / 2026

Adelaide Hills Council



Local Government Risk Services (LGRS) have been specialist risk providers to Local Government in South Australia for over 40 years.

Over this time, LGRS has developed a comprehensive range of services that deliver solutions to its Members regardless of whether it involves a self-insurance risk scheme, a traditional insurance product, WHS or Risk service or consultancy project.

As Local Government evolves in South Australia, LGRS is working with the sector to develop and implement proactive systems and processes for risk management, claims management and insurance risk transfer.

# Table of Contents

Introduction .....	1
Local Government Risk Services .....	3
Details of Local Government Scheme Members .....	4
Company Personnel .....	5
Our Commitment .....	7
Personal Accident .....	14
Journey Injury .....	19
LG Income Protection Fund .....	23
LGA Asset Mutual .....	26
Local Government Liability .....	32
LGA Workers Compensation Scheme .....	34
LGRS Claims .....	36
Classes of Insurance Available .....	37
Explanation of Terms .....	38
Alterations Which We Suggest You Advise .....	40
Contractual Liabilities .....	41
Collection Statement - .....	42

# Introduction

As Local Governments long-term partner, LGRS is committed to a collaborative, proactive, innovative and responsive approach to your risk portfolio. We have listened and worked with Members to continually understand your expectations and ongoing program service needs. Over many years we have helped diversify your risk program and will continue to deliver a 'fit-for-purpose' protection solution for Council and your community both during the upcoming renewal period and for years to come.

Our Client First core value means we put your interests at the centre of everything we do to provide a service that meets your current and future needs.

In line with Local Government best value principals, we have also developed our own internal policies and principals ensuring we achieve our goals. We are confident we have the knowledge, experience and understanding of Local Government which will continue to deliver the best outcomes for Members and surrounding communities.

We have been the specialist insurance and risk provider to Local Government in South Australia for over 30 years, over this time we have developed a comprehensive range of services that deliver unique risk protection and claims management.

The integration of risk management, insurance placement and claims management into the one service offering means that all your service providers are working together in the best interests of Members. This holistic offering provides Members a value for money service which provides the following benefits:

- Cost effective bespoke risk transfer solutions
- Unmatched whole of risk solutions
- Effective claims outcomes for the overall benefit of your community.

The insurance industry has continued to experience a series of catastrophic losses on an Australia-Wide and Worldwide basis, however the main issue impacting Insurers over the last 18-24 months is the high inflation rate and the significant increase in cost-of-living expenses. From a Personal Accident and Journey Injury perspective, we have continued to see a steady trend of claim numbers, which have also been impacted by increased claims costs. For example, a 'blow-out' in times to see a doctor/specialist and/or to have surgery in a hospital is impacting the length of time it takes to get employees back to work. Corporate Travel claims continue to rise since Covid-19, as people are now travelling more and airlines are still unreliable in many circumstances.

The increased costs of materials, repairs, labour, professional services and the ultimate settlement amounts are being heavily impacted by inflation and Insurers on long-tail classes of insurance, such as Public & Products Liability, are being particularly conservative given a claim occurring this year may not be settled for another four to five years if litigated.

This Register of Local Government Schemes and Insurances has been prepared to provide a summary of your protection program. For complete details and the terms and conditions of your Scheme and policy coverage, please view applicable scheme rules and PDS via the LGRS Member Centre or contact Local Government Risk Services.

## Personnel

Your protection program has been prepared by your Local Government Risk Services Client Service Account Manager, who will be pleased to attend to any enquiry you may have. If, for any reason, your Client Service Account Manager is not available, you can refer your enquires to either Anthony Genovese, Shayne Wooley, Quenten Watkins or Nick Kalogerinis.

## Claims Procedure

Please forward all claim forms, correspondence and general enquiries direct to our office and our staff will be pleased to offer any assistance in following up any enquiry.

## Serious Losses

Any serious loss should be notified to Local Government Risk Services' claims department immediately. This procedure is especially important to enable us to notify the Schemes as prompt action is to the benefit of all parties concerned.

## Loss Outside Business Hours

Should a serious loss or injury occur outside normal business hours, please telephone the following persons who will provide every assistance:

### Local Government Association Asset Mutual Fund Scheme

Anthony Genovese 8235 6493 (Mobile 0421 610 282)

Shayne Wooley 8235 6413 (Mobile 0418 445 272)

Quenten Watkins 8235 6422 (Mobile 0438 718 891)

Nick Kalogerinis 8235 6171 (Mobile 0409 656 326)

### Local Government Association Workers Compensation Scheme

Tony Gray 8235 6408 (Mobile 0429 067 430)

### Local Government Association Mutual Liability Scheme

Kirsty Gold 8235 6424 (Mobile 0419 667 817)

# Local Government Risk Services

## Introduction

Local Government Risk Services (LGRS) is a division of JLT Risk Solutions Pty Ltd and was established in 1972, JLT is a business of Marsh McLennan.

JLT Risk Solutions Pty Ltd is clearly identified as being the leading risk and insurance adviser in Australia for Local Government as we are the appointed advisor to the:

- Local Government Association of South Australia
- New South Wales Local Government Association
- Municipal Association of Victoria
- Northern Territory Local Government Association
- Western Australian Municipal Association
- Queensland Local Government Association

We also manage mutual discretionary funds for Local Governments in the following states:

- South Australia
- New South Wales
- Victoria
- Tasmania
- Western Australia
- Queensland

In total we represent in excess of 500 Local Government Authorities throughout Australia via our risk advisory and mutual discretionary funds.

# Details of Local Government Scheme Members

We detail hereunder the Local Government Authorities and Prescribed Bodies that we have been appointed to in South Australia, which we trust will clearly show the commitment we have in Local Government.

## South Australia

City of Adelaide  
Adelaide Hills Council  
Adelaide Plains Council  
Alexandrina Council  
The Barossa Council  
Barunga West Council  
Berri Barmera Council  
City of Burnside  
Campbelltown City Council  
District Council of Ceduna  
City of Charles Sturt  
Clare & Gilbert Valleys Council  
District Council of Cleve  
District Council of Coober Pedy  
Coorong District Council  
Copper Coast Council  
District Council of Elliston  
The Flinders Ranges Council  
District Council of Franklin Harbour  
Town of Gawler  
Regional Council of Goyder  
District Council of Grant  
City of Holdfast Bay  
Kangaroo Island Council  
District Council of Karoonda East Murray  
District Council of Kimba  
Kingston District Council  
Light Regional Council  
District Council of Lower Eyre Peninsula  
District Council of Loxton Waikerie  
City of Marion  
Mid Murray Council  
City of Mitcham  
Mount Barker District Council  
City of Mount Gambier  
District Council of Mount Remarkable  
Rural City of Murray Bridge  
Naracoorte Lucindale Council  
Northern Areas Council  
City of Norwood, Payneham & St Peters  
City of Onkaparinga  
District Council of Orroroo/Carrieton  
District Council of Peterborough  
City of Playford  
City of Port Adelaide Enfield  
Port Augusta City Council  
City of Port Lincoln  
Port Pirie Regional Council  
City of Prospect  
Renmark Paringa Council  
District Council of Robe  
Municipal Council of Roxby Downs  
City of Salisbury  
Southern Mallee District Council  
District Council of Streaky Bay  
Tatiara District Council  
City of Tea Tree Gully  
District Council of Tumby Bay  
City of Unley  
City of Victor Harbor  
Wakefield Regional Council

Town of Walkerville  
Wattle Range Council  
City of West Torrens  
City of Whyalla  
Wudinna District Council  
District Council of Yankalilla  
Yorke Peninsula Council

## Prescribed Bodies

Adelaide Central Market Authority  
Adelaide Economic Development Agency  
Adelaide Hills Region Waste Management Authority  
Adelaide Parklands Authority  
Alwyndor Aged Care  
Brown Hill and Keswick Creek Stormwater Board  
Central Adelaide Waste & Recycling Authority  
Centennial Park Cemetery Authority  
Australia  
Eastern Health Authority Inc  
Eastern Waste Management Authority  
Eastern Region Alliance Water  
Eyre Peninsula LGA  
Fleurieu Regional Waste Authority  
Gawler River Floodplain Management Authority  
Highbury Landfill Authority  
LGASA Mutual Pty Ltd  
Limestone Coast Local Government Association  
Local Government Association of SA  
LGA Professionals SA  
LGA Procurement  
Local Government Finance Authority of SA  
Murraylands & Riverland Local Government Association  
Northern Adelaide Waste Management Authority  
Northern & Yorke Local Government Association  
Nuriootpa Centennial Park Authority  
Southern & Hills Local Government Association  
Southern Region Waste Resource Authority  
Southern Eyre Peninsula Subsidiary  
Victor Harbor Horse Tram Authority

# Company Personnel

We continue to see our role as necessitating a full comprehension of your insurance and risk protection requirements. Our role extends beyond the normal consultancy approach, as we are now considered by most Local Government Authorities as an extension of their corporate staff, a role we take seriously and regard highly.

Our personnel, now numbering 70, specialise in the placement of tailored insurance for Local Government risks, management of discretionary mutual funds, claims handling, the provision of rehabilitation services, loss control and risk management advice and have been selected to arrange and administer your insurance and/or risk protection program accordingly.

Detailed hereafter are the various personnel that are available to service your organisation or assist with respect to any queries you may have regarding your insurance or risk protection program.

**CEO Public Sector** Gary Okely  
*ANZIIF (Senior Associate), QPIB*

**General Manager – SA** Tony Gray

## Local Government Association Asset Mutual Fund & Insurances

**Divisional Manager - LGRS** Anthony Genovese  
*Dip F.S. (Brok), QPIB*

**Client Service Account Manager** Quenten Watkins  
*Dip F.S. ( Brok); Snr Assoc ANZIIF*

**Client Service Account Manager** Shayne Wooley  
*Dip F.S. (Brok), QPIB*

**Client Service Account Manager** Nick Kalogerinis  
*Dip F.S. (Brok), ANZIIF*

**Account Executive** Michelle Cameron

## Echelon Claims – Property and Motor

**Divisional Manager** Bryan Sandford

**Claims Consultants** Michael Daly

Sidath Ari

Gessica Matta

## Local Government Income Protection Fund

**Fund Manager** Anthony Genovese

**Claims Officer** Lindy Williams

## Local Government Association Workers Compensation Scheme

<b>Scheme Manager</b>	Tony Gray
<b>RTWSA Liaison</b>	Matt Barton/Stevie Sanders
<b>Manager - Risk and WHS</b>	Stevie Sanders
<b>Manager - IM</b>	Matt Barton
<b>LGA Authorised Officer</b>	Matt Barton
<b>Team Leader – IM</b>	Kylie Russell

## Local Government Association Mutual Liability Scheme

<b>Scheme Manager</b>	Kirsty Gold
<b>Senior Liability Claims Advisor</b>	TBA
<b>Senior Claims Consultant</b>	Alana Heaft
<b>Claims Consultants</b>	Rexy Thalleycherry Tara Reid
<b>Liability Risk Advisors</b>	Daniel Dolatowski Indy Crowther

## Local Community Insurance Services

<b>Divisional Manager</b>	Melissa Procter Dip F.S. (Brok), ANZIIF
<b>Account Managers</b>	Abby Vyas Vesna Pavlidis
<b>Account Executive</b>	Jayme Taylor Hayden Harrell Belecia Machado Samual Krantz Bianca Errington

# Our Commitment

Local Government Risk Services have an extensive history of understanding and meeting the needs of the Local Government sector through the delivery of solutions beyond traditional insurance.

As Local Government evolves in South Australia, LGRS are working with the sector to develop and implement proactive systems and programs for risk management, claims management and risk transfer.

Our ongoing commitment to, and long term relationship with Members revolves around our ability to implement our corporate service objectives.

<b>INSURED</b>	Casual Hirers of any facilities managed by Adelaide Hills Council Hirers of Council owned and controlled facilities (other than Incorporated Bodies, Sporting Clubs or Associations of any kind, Profit Making or Commercial Activities).
<b>INTERESTED PARTY</b>	
<b>ABN AND ITC DETAILS</b>	ABN 23 955 071 393 ITC 100%
<b>ANZSIC CODE</b>	962930
<b>PRIMARY ACTIVITY</b>	Principally Uninsured ad hoc or occasional hirers of Adelaide Hills Council owned and controlled facilities over a 12 month period (No. of hirers stated below as per declaration submitted by Council).
<b>NO. OF HIRES</b>	250
<b>PERIOD OF INSURANCE</b>	From: 30/06/2025 at 4 PM Local Time To: 30/06/2026 at 4 PM Local Time
<b>SITUATION</b>	Anywhere in the world subject to the Territorial Limits Exclusion.
<b>STATES OF OPERATION</b>	SA (100%)
<b>LIMITS OF LIABILITY</b>	Public Liability: The maximum Limit of Liability is \$20,000,000 any one Occurrence. Product Liability: The maximum Limit of Liability is \$20,000,000 any one Occurrence and in the aggregate for all Occurrences during any one Period of Insurance.  Both limits are exclusive of Supplementary Payments as defined in the policy wording.
<b>SUB-LIMIT OF LIABILITY</b>	\$250,000.00 Property in Your Physical or Legal Control any one Occurrence.
<b>DEDUCTIBLE/EXCESSES</b>	\$500 each and every claim or series of claims arising out of one Occurrence (inclusive of all defence cost and supplementary costs).
<b>SPECIAL CONDITIONS</b>	
<b>BUSINESS ACTIVITES DESCRIPTION</b>	
<b>SPECIAL NOTE</b>	THIS POLICY DOES NOT COVER FAIRS, FESTIVALS, FETES, PARADES, MARCHES OR OTHER SPECIAL EVENTS THAT YOUR GROUP ORGANISE WHERE MORE THAN 500 PEOPLE ARE

EXPECTED. PLEASE REFER ACTIVITIES OF THIS NATURE TO LOCAL COMMUNITY INSURANCE SERVICES.

**INSURER**

QBE Insurance (Australia) Limited

**POLICY WORDING AND  
CONDITIONS**

As per QBE General Public and Product Liability Insurance QM8341-1223 Policy Wording and subject to the Endorsements and Exclusions noted on the schedule.

**THE FOLLOWING ENDORSEMENTS AND EXCLUSIONS ATTACH TO,  
AND FORM PART OF THE QBE GENERAL PUBLIC AND PRODUCT  
LIABILITY INSURANCE POLICY WORDING QM8341-1223**

**LCIS01 DEFINITIONS**

The following amendment is made to section '5. Definitions' of the Policy:

5.21 You, Your, Insured (a) is deleted and replaced with the following:

(a) any director, executive officer, Employees, voluntary unpaid worker which includes committee members, office holders, and managers of You, while acting within the scope of their duties.

**LCIS03 PROFESSIONAL LIABILITY EXCLUSION AMENDMENT–  
COACHES, INSTRUCTORS, TRAINERS AND UMPIRES**

The following amendment is made to section '2. What you're not covered for' of the Policy: 2.16 Professional liability is deleted and replaced with the following: We don't cover your liability to pay Compensation for the rendering of or failure to render professional advice or service by you or any related error or omission, but this exclusion does not apply to:

- (a) Personal Injury or Property Damage arising from such rendering or failure to render professional advice or service, providing such professional advice or service is not given for a fee;
- (b) medical advice by medical persons who are employed to provide medical services including first aid as long as you are not in the business of providing medical services;
- (c) Personal Injury or Property Damage arising from the actions of a coach, instructor, or trainer provided that any coach, instructor, or trainer is:
  - (i) not qualified or employed to provide professional sporting advice or services including receiving a fee to provide professional sporting advice or services; or
  - (ii) a member of a professional association for coaching, instructing, training or umpiring of any sporting or physical activity.

**LCIS06 PARTICIPANTS IN SPORT, GAME OR AMUSEMENT  
EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: We don't cover your liability for or arising out arising out of the participation of any person in any sport, game, or amusement involving bodily contact with persons, machines or devices

**LCIS08 AMUSEMENTS EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: We don't cover any claims arising from, contributed by or in connection with: (a) animal rides; (b) amusement rides and/or devices of any description; (c) inflatable recreational equipment.

**LCIS16 COUNCIL LIABILITY EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: This Policy does not indemnify any council for their legal or vicarious liability from the use, operation or provision of any council facilities provided for hire, use or operation by others for any other business conducted by council in connection with such facilities.

**LCIS20 PERSONAL INJURY TO UMPIRES EXCLUSION**

The following Exclusion is added to section 2. What you're not covered for of the Policy: We don't cover any claim arising from Personal Injury to any umpire engaged by or on behalf of any council and/or sporting association.

**LCIS31 FIREWORKS / PYROTECHNICS EXCLUSION**

The Insurer shall not be liable in respect of Personal Injury or Property Damage arising from or contributed to by the use, handling, transportation or storage of any fireworks or pyrotechnic or incendiary device. But this Exclusion does not apply to the Insured's own liability for any act or omission of any contractor or subcontractor provided that prior to the Insured incurring liability such contractor or subcontractor shall have produced evidence of public and products liability insurance covering such liability for a minimum limit of indemnity of \$5,000,000.

**LCIS32 TOTAL LISTED HUMAN DISEASE EXCLUSION**

The following exclusion is added to the policy: We don't cover your legal liability or any other benefit, cost or expense arising directly or indirectly out of, contributed to by, resulting from or in connection with any listed human disease determined under section 42 of the Biosecurity Act 2015 (Cth) or any Subsequent Legislation. For the purposes of this exclusion, 'Subsequent Legislation' means: -an act or regulation as amended, replaced or re-enacted; -where an act or regulation has been repealed, the current equivalent act or regulation (Commonwealth, State or Territory) with materially the same object or purpose whether in whole or in part.

**LCIS33 PROPERTY IN CUSTODY OR CONTROL (AMENDED SUB LIMIT)**

The following amendment is made to section 2. What you're not covered for of the Policy: '2.17 (f)'. 'Property in custody or control' is deleted and replaced with the following: other property temporarily in your physical or legal control, but we won't cover physical damage or destruction of any property you have been working on and our limit under this exclusion 2.17 (f) does not exceed \$250,000 for any one Occurrence and in the aggregate for any one Policy Period.

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The attached Tax Invoice confirms your coverage for a 12 month period unless otherwise specified. Local Community Insurance Services (LCIS) is a division of JLT Risk Solutions Pty Ltd (ABN 69 009 098 864 AFS Licence No: 226827) ("JLT") and is a business of Marsh McLennan. This insurance is issued by JLT Risk Solutions Pty Ltd (ABN 69 009 098 864, AFSL 226 827) ('JLT') under an authority to bind cover on behalf of the insurer, QBE Insurance (Australia) Limited ('QBE'). In issuing and underwriting this insurance, JLT act as agents of QBE and not as your agent.

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To enable us to ensure your interests remain fully protected we ask you to review the information shown on the invoice and contact our office should any amendments be required: - Change of name and/or postal address - Changes to your premises, business operations or activities\* - Alterations to the Sum Insured Limits\*

\*\*\*\*\*  
\*\*\*\*\*

**DO YOU HAVE ANY UNINSURED RISKS?**

Listed over the following pages is the range of insurance covers available through Local Community Insurance Services and some of the benefits provided.

This information is provided as a summary only, a full copy of the policy wordings and endorsements can be found on our website [localcommunityinsurance.com.au](http://localcommunityinsurance.com.au) under the 'Insurance Covers' tab

PLEASE NOTE THAT THIS POLICY DOES NOT COVER YOU FOR THE FOLLOWING INSURANCE:

- ASSOCIATIONS LIABILITY
- VOLUNTEER PERSONAL ACCIDENT INSURANCE
- FIRE AND OTHER INSURED EVENTS INSURANCE
- BUSINESS INTERRUPTION INSURANCE
- BURGLARY/THEFT INSURANCE
- MONEY INSURANCE - TRANSIT INSURANCE
- MACHINERY BREAKDOWN INSURANCE
- ELECTRONIC EQUIPMENT INSURANCE
- EMPLOYEE DISHONESTY INSURANCE
- GENERAL PROPERTY INSURANCE
- TAX AUDIT INSURANCE
- STATUTORY LIABILITY INSURANCE
- MOTOR VEHICLE INSURANCE

Should you require details of cover and premium quotations for any risks noted above and currently uninsured please contact our office for assistance.

### **ANNUAL PUBLIC AND PRODUCTS LIABILITY**

<b>INSURED</b>	Adelaide Hills Council on behalf of various advisory groups
<b>INTERESTED PARTY</b>	
<b>ABN AND ITC DETAILS</b>	ABN 23 955 071 393 ITC 100%
<b>ANZSIC CODE</b>	962930
<b>TURNOVER</b>	
<b>PERIOD OF INSURANCE</b>	From: 30/06/2025 at 4 PM Local Time To: 30/06/2026 at 4 PM Local Time
<b>SITUATION</b>	Anywhere in the world subject to the Territorial Limits Exclusion.
<b>STATES OF OPERATION</b>	SA (100%)
<b>LIMITS OF LIABILITY</b>	Public Liability: The maximum Limit of Liability is \$10,000,000 any one Occurrence. Product Liability: The maximum Limit of Liability is \$10,000,000 any one Occurrence and in the aggregate for all Occurrences during any one Period of Insurance.  Both limits are exclusive of Supplementary Payments as defined in the policy wording.

**SUB-LIMIT OF LIABILITY** \$250,000.00 Property in Your Physical or Legal Control any one occurrence

**DEDUCTIBLE/EXCESSES** \$500 each and every claim or series of claims arising out of one Occurrence (inclusive of all defence cost and supplementary costs).

**SPECIAL CONDITIONS** Listed Councils and Working Parties:  
Adelaide Hills Reconciliation Working Group  
Community Bushfire Reference Group

**BUSINESS ACTIVITES  
DESCRIPTION**

**SPECIAL NOTE**

THIS POLICY DOES NOT COVER FAIRS, FESTIVALS, FETES, PARADES, MARCHES OR OTHER SPECIAL EVENTS THAT YOUR GROUP ORGANISE WHERE MORE THAN 500 PEOPLE ARE EXPECTED. PLEASE REFER ACTIVITIES OF THIS NATURE TO LOCAL COMMUNITY INSURANCE SERVICES.

**INSURER**

QBE Insurance (Australia) Limited

**POLICY WORDING AND  
CONDITIONS**

As per QBE General Public and Product Liability Insurance QM8341-1223 Policy Wording and subject to the Endorsements and Exclusions noted on the schedule.

**THE FOLLOWING ENDORSEMENTS AND EXCLUSIONS ATTACH TO, AND FORM PART OF THE QBE GENERAL PUBLIC AND PRODUCT LIABILITY INSURANCE POLICY WORDING QM8341-1223**

**LCIS01 DEFINITIONS**

The following amendment is made to section '5. Definitions' of the Policy:

5.21 You, Your, Insured (a) is deleted and replaced with the following:

(a) any director, executive officer, Employees, voluntary unpaid worker which includes committee members, office holders, and managers of You, while acting within the scope of their duties.

**LCIS03 PROFESSIONAL LIABILITY EXCLUSION AMENDMENT – COACHES, INSTRUCTORS, TRAINERS AND UMPIRES**

The following amendment is made to section '2. What you're not covered for' of the Policy: 2.16 Professional liability is deleted and replaced with the following: We don't cover your liability to pay Compensation for the rendering of or failure to render professional advice or service by you or any related error or omission, but this exclusion does not apply to:

- (a) Personal Injury or Property Damage arising from such rendering or failure to render professional advice or service, providing such professional advice or service is not given for a fee;
- (b) medical advice by medical persons who are employed to provide medical services including first aid as long as you are not in the business of providing medical services;
- (c) Personal Injury or Property Damage arising from the actions of a coach, instructor, or trainer provided that any coach, instructor, or trainer is:
  - (i) not qualified or employed to provide professional sporting advice or services including receiving a fee to provide professional sporting advice or services; or
  - (ii) a member of a professional association for coaching, instructing, training or umpiring of any sporting or physical activity.

**LCIS06 PARTICIPANTS IN SPORT, GAME OR AMUSEMENT EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: We don't cover your liability for or arising out arising out of the participation of any person in any sport, game, or amusement involving bodily contact with persons, machines or devices

**LCIS08 AMUSEMENTS EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: We don't cover any claims arising from, contributed by or in connection with: (a) animal rides; (b) amusement rides and/or devices of any description; (c) inflatable recreational equipment.

**LCIS16 COUNCIL LIABILITY EXCLUSION**

The following additional Exclusion is added to section '2. What you're not covered for' of the Policy: This Policy does not indemnify any council for their legal or vicarious liability from the use, operation or provision of any council facilities provided for hire, use or operation by others for any other business conducted by council in connection with such facilities.

**LCIS20 PERSONAL INJURY TO UMPIRES EXCLUSION**

The following Exclusion is added to section '2. What you're not covered for' of the Policy: We don't cover any claim arising from Personal Injury to any umpire engaged by or on behalf of any council and/or sporting association.

**LCIS31 FIREWORKS / PYROTECHNICS EXCLUSION**

The Insurer shall not be liable in respect of Personal Injury or Property Damage arising from or contributed to by the use, handling, transportation or storage of any fireworks or pyrotechnic or incendiary device. But this Exclusion does not apply to the Insured's own liability for any act or omission of any contractor or subcontractor provided that prior to the Insured incurring liability such contractor or subcontractor shall have produced evidence of public and products liability insurance covering such liability for a minimum limit of indemnity of \$5,000,000.

**LCIS32 TOTAL LISTED HUMAN DISEASE EXCLUSION**

The following exclusion is added to the policy: We don't cover your legal liability or any other benefit, cost or expense arising directly or indirectly out of, contributed to by, resulting from or in connection with any listed human disease determined under section 42 of the Biosecurity Act 2015 (Cth) or any Subsequent Legislation. For the purposes of this exclusion, 'Subsequent Legislation' means: · an act or regulation as amended, replaced or re-enacted; · where an act or regulation has been repealed, the current equivalent act or regulation (Commonwealth, State or Territory) with materially the same object or purpose whether in whole or in part.

**LCIS33 PROPERTY IN CUSTODY OR CONTROL (AMENDED SUB LIMIT)**

The following amendment is made to section '2. What you're not covered for' of the Policy: '2.17 (f). 'Property in custody or control' is deleted and replaced with the following: other property temporarily in your physical or legal control, but we won't cover physical damage or destruction of any property you have been working on and our limit under this exclusion 2.17 (f) does not exceed \$250,000 for any one Occurrence and in the aggregate for any one Policy Period.

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The attached Tax Invoice confirms your coverage for a 12 month period unless otherwise specified. Local Community Insurance Services (LCIS) is a division of JLT Risk Solutions Pty Ltd (ABN 69 009 098 864 AFS Licence No: 226827) ("JLT") and is a business of Marsh McLennan. This insurance is issued by JLT Risk Solutions Pty Ltd (ABN 69 009 098 864, AFSL 226 827) ('JLT') under an authority to bind cover on behalf of the insurer, QBE

Insurance (Australia) Limited ('QBE'). In issuing and underwriting this insurance, JLT act as agents of QBE and not as your agent.

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To enable us to ensure your interests remain fully protected we ask you to review the information shown on the invoice and contact our office should any amendments be required: - Change of name and/or postal address - Changes to your premises, business operations or activities\* - Alterations to the Sum Insured Limits\*

\*\*\*\*\*  
\*\*\*\*\*

**DO YOU HAVE ANY UNINSURED RISKS?**

Listed over the following pages is the range of insurance covers available through Local Community Insurance Services and some of the benefits provided.

This information is provided as a summary only, a full copy of the policy wordings and endorsements can be found on our website [localcommunityinsurance.com.au](http://localcommunityinsurance.com.au) under the 'Insurance Covers' tab

**PLEASE NOTE THAT THIS POLICY DOES NOT COVER YOU FOR THE FOLLOWING INSURANCE:**

- ASSOCIATIONS LIABILITY
- VOLUNTEER PERSONAL ACCIDENT INSURANCE
- FIRE AND OTHER INSURED EVENTS INSURANCE
- BUSINESS INTERRUPTION INSURANCE
- BURGLARY/THEFT INSURANCE
- MONEY INSURANCE - TRANSIT INSURANCE
- MACHINERY BREAKDOWN INSURANCE
- ELECTRONIC EQUIPMENT INSURANCE
- EMPLOYEE DISHONESTY INSURANCE
- GENERAL PROPERTY INSURANCE
- TAX AUDIT INSURANCE
- STATUTORY LIABILITY INSURANCE
- MOTOR VEHICLE INSURANCE

Should you require details of cover and premium quotations for any risks noted above and currently uninsured please contact our office for assistance.

# Personal Accident

General Insurance

OUR REF: 014818

This coverage summary is prepared as a brief outline of cover. It is not a complete description of all the policy's terms, conditions and exclusions which determine coverage for a claim.

Where a coverage heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is recorded, no cover is provided under this policy.

<b>INSURED</b>	Adelaide Hills Council
<b>ABN AND ITC DETAILS</b>	ABN: 23 955 071 393      ITC: 100.00%
<b>BUSINESS</b>	Principally Local Government and related activities including all associated activities incidental to or associated therewith, past or present, and/or Property Owners
<b>GEOGRAPHICAL SCOPE</b>	Worldwide
<b>JURISDICTIONAL SCOPE</b>	Australia
<b>GOVERNING LAW OF CONTRACT</b>	Australian
<b>PERIOD OF INSURANCE</b>	From: 30 June 2025 at 4 PM Local Time (SA). To: 30 June 2026 at 4 PM Local Time (SA).
<b>INTEREST INSURED</b>	Covering Insured persons whilst engaged in any activity directly or indirectly connected with or on behalf of the Authority/Corporation including travel to and/or from any such activity.
<b>AGGREGATE LIMIT OF LIABILITY</b>	\$20,000,000 in respect of all claims any one Period of Insurance
<b>DEDUCTIBLE</b>	Nil
<b>INSURED PERSONS:</b>	<b><u>Category 1:</u></b>  (a) The Mayor, Chairperson, Elected Members, Councillors, Commissioners, Directors, Presidents and Board Members of the Insured  (b) Employees of the Insured  (c) Accompanying Spouse/Partner and Dependent Children of Category 1(a) & (b)  (d) Authorised Guests and Personnel

**Category 2:**

Voluntary Workers of the Insured

**Category 3:**

Members of any Committees, Panels and Trusts of the Insured

**Category 4:**

Persons engaged in Work Experience placements, any Government Labour Market, Training or Job Creation Projects on behalf of the Insured.

**TIME OF OPERATION OF COVER:**

**Category 1:**

Cover under this Policy will apply while you are engaged in travel authorised by and undertaken on behalf of the Insured, provided such travel does not exceed six (6) months duration, and involves a destination which is overseas or more than fifty (50) kilometres from your usual residence or business premises.

Cover also applies for your private travel undertaken in association with such travel authorised by the Insured.

Cover will commence from the time you leave your usual residence or business premises, whichever is the point of departure for your travel, and will continue on a twenty-four (24) hour basis until you return to your usual residence or business premises, whichever occurs first.

Cover will not apply for normal commuting or travel between your usual residence and business premises for the purpose of attending and returning from work.

**Categories 1(a) and 1(d):**

Cover under this Policy will also apply whilst the Insured Person is actually engaged in unpaid voluntary work performed on behalf of the Insured provided always that such work is officially organised by and under the control of the Insured including necessary direct travel to, from or during such voluntary work.

**Category 2 & 3:**

Cover under this Policy shall only apply whilst the Insured Person is actually engaged in unpaid voluntary work performed on behalf of the Insured provided always that the Policy shall apply only in respect of such work officially organised by and under the control of the Insured including necessary direct travel to, from or during such voluntary work.

**Category 4:**

Cover under this Policy shall only apply whilst an Insured Person is engaged in Work Experience, any Government Labour Market, Training or Job Creation Projects officially organised by and under the control of the Insured, including direct travel between the Insured Person's normal residence and place of work or during such activities.

**POLICY WORDING & CONDITIONS:** Local Government Personal Accident & Corporate Travel Insurance (SA) Policy Wording & Product Disclosure Statement (PDS)  
(Ref: QM692-0625)

**SCHEDULE OF BENEFITS:**

<b>Section A - Capital Benefits</b>		<b>Sum Insured</b>
Category 1 (a)		\$500,000
Category 1 (b)		\$300,000
Category 1 (c)		\$300,000
Category 1 (d)		\$300,000
Category 2, 3 & 4		\$300,000
Subject to a Maximum Sum Insured for 90 years and older		\$10,000
<b>Section B – Weekly Injury</b>	<b>Insured Person(s)</b>	<b>Category 1(a), 1(b), 1(c), 1(d), 2, 3 &amp; 4</b>
	Maximum Sum Insured	\$3,000 per Week
	Benefit Period	156 weeks
	Excluded Period	Nil
<b>Section C– Injury Assistance Benefits</b>	<b>Insured Person(s)</b>	<b>Category 1(a), 1(d), 2, 3 &amp; 4</b>
	Maximum Sum Insured	\$770 per Week
	Benefit Period	26 weeks
	Excluded Period	Nil
	Additional Lump Sum*	\$500
<i>*(Subject to Terms and Conditions of the Policy Wording)</i>		
<b>Section D – Non-Medicare Medical Expenses</b>	<b>Insured Person(s)</b>	<b>Category 2 &amp; 4</b>
	Maximum Sum Insured	\$20,000

<b>Insured Person(s)</b>	<b>Category 1 (a) (b) (c) &amp; (d)</b>
<b>Section F – Overseas Medical and Additional Expenses</b>	\$2,000,000
Emergency Dental Expenses – Injury Only	\$5,000
Emergency Optical Expenses – Injury Only	\$5,000
Burial Expenses	\$25,000
<b>Section G – Emergency Travel Assistance</b>	Yes
<b>Section H – Baggage and Personal Effects</b>	\$20,000
Mayoral Chains	\$30,000 any one person
Gifts	\$5,000 any one person
<b>Section I – Personal Money, Traveller’s Cheques and Credit Cards</b>	\$5,000
<b>Section J – Personal Liability</b>	\$10,000,000
<b>Section K – Kidnap and Ransom and Personal Extortion</b>	\$500,000
<b>Section L – Loss of Deposits and Additional Expenses</b>	\$10,000
<b>Section M – Refund of Excess following Collision Damage or Theft</b>	\$5,000

<b>Additional Covers</b>	included
<b>Extra Territorial Cover</b>	Yes
Maximum per Week	\$1,000
Maximum	\$1,000,000
<b>Environmental and Natural Disaster Evacuation and Political Evacuation</b>	\$500,000

### **Additional Aggregate Limit**

<b>Events</b>	<b>Section(s) Applied</b>	<b>Benefit Limit</b>
The maximum for all claims arising from: a) Coronavirus disease (COVID-19); b) Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-Cov-2); c) Any mutation of SARS-Cov-2; d) Any fear or threat of a), b), or c) above and occurring during any one Period of Insurance, whether involving one or more Insured Persons.	Section L	\$500,000
The maximum for all claims arising from: • A cyber act or cyber incident	Section H & L	\$500,000

### **SECTION D – Non-Medicare Medical Expenses**

Please note cover for this Section is only payable as a result of an injury which occurs while you're working in a voluntary capacity for the insured and providing services to an educational, religious, charitable, benevolent, sporting or youth organisation, directly or indirectly connected with or on behalf of the Insured, including while travelling directly to and/or from such voluntary work, or as a result of an injury which occurs while you're engaged on a Government Labour Market, Training or job Creation project and you're undertaking an activity that is part of an employment, education, training or youth program or initiative, administered or funded by the Commonwealth, including specialist employment services for people with disabilities, directly or indirectly connected with or on behalf of the insured, including while travelling directly to and/or from the activity.

Subject to all other Terms and Conditions within this Section and the Policy Wording as a whole.

### **ENDORSEMENTS(S) ATTACHING TO THE POLICY:**

#### **1. EMERGENCY ASSISTANCE PROVIDER:**

QBE's Emergency Assistance Provider for this policy is World Travel Protection.

As service provider, World Travel Protection is responsible for coordinating any medical evacuation and repatriation services required and is ready to respond, 24 hours a day, 365 days a year. In the event of an accident, illness or emergency during your trip overseas, please contact our medical and emergency assistance team.

Phone: +61 2 8907 5660

Email: [Assist@worldtravelprotection.com](mailto:Assist@worldtravelprotection.com)

You will be asked for your name (Insured and Insured Person), Policy Number and the Period of Insurance. You will need to advise the place and telephone number where the Insured Person can be reached and give a brief description of your situation and the nature of help required.

For full details of cover provided under this section of the Policy, please refer to the Policy Wording.

**INSURER**

This policy will be arranged through:

NAME	%	POLICY #
QBE Insurance (Australia) Ltd	100.000%	AS A009920 PAD

Refer to the insurer's policy document for full details of terms, conditions and exclusions.

# Journey Injury

General Insurance

OUR REF: 020261

This coverage summary is prepared as a brief outline of cover. It is not a complete description of all the policy's terms, conditions and exclusions which determine coverage for a claim.

Where a coverage heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is recorded, no cover is provided under this policy.

**INSURED** Adelaide Hills Council for and on behalf of All Employees.

**ABN AND ITC DETAILS** ABN 23 955 071 393 ITC 100.00%

**BUSINESS** Principally Local Government Authority

**INSURED PERSON(S)** All declared Employees of the Insured

**TERRITORIAL LIMITS** Worldwide

**JURISDICTIONAL SCOPE** Australia

**GOVERNING LAW OF CONTRACT** Australian

**PERIOD OF INSURANCE** From: 30 June 2025 at 4 PM Local Time (SA).

To: 30 June 2026 at 4 PM Local Time (SA).

**SCOPE OF COVER:**

**Category A**

Coverage under this policy shall apply whilst an Insured person is on a journey undertaken in the course of their employment with the Insured. Such cover shall commence from the time the Insured Person undertakes direct travel and ceases upon arrival at either their normal residence or place of employment, whichever is their destination.

Coverage also extends to include coverage for activities undertaken during lunchtimes and meal breaks and provided that no coverage is granted by any relevant Workers Compensation legislation or Traffic Accident Act or equivalent.

**Category B**

Coverage under this policy shall apply whilst an Insured person is on a journey undertaken in the course of their employment with the Insured. Such cover shall commence

from the time the Insured Person undertakes direct travel and ceases upon arrival at either their normal residence or place of employment, whichever is their destination.

Coverage also extends to include coverage for all Private Journeys on a 24-Hour basis (as defined), activities undertaken during lunchtimes and meal breaks provided that no coverage is granted by any relevant Workers Compensation legislation or Traffic Accident Act or equivalent.

**POLICY WORDING:**

AFA Group Journey Injury Insurance Policy Wording and Product Disclosure Statement (PDS)  
(Version No. 5: 1 Oct 2022 – PDS-GJOUR-10096(B))

**SCHEDULE OF BENEFITS:**

**PART A - Accidental Death and Capital Benefits**

<b><u>Capital Benefit Sum Insured</u></b>	<b><u>Each Insured Person</u></b>
Death & Capital Benefits (Event 1 – 19):	\$100,000

**PART B – Weekly Injury Benefits**

Weekly Injury Benefit:	100% of Basic Weekly Earnings (as defined)
Maximum Weekly Benefit:	\$5,000
Maximum Benefit Period:	104 Weeks
Excess Period:	Nil Working Days

**Part C – Injury Resulting in Fractured Bones**

Sum Insured:	\$5,000
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**Part D – Injury Resulting in Loss of Teeth or Dental Procedures**

Sum Insured:	\$2,000 \$250 per Tooth
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**EXTENSION OF COVER:**

Exposure:	Included in PDS
Disappearance:	Included in PDS
Escalation of Claim Benefit:	Included in PDS
Guaranteed Payment:	Included in PDS
Tuition Expenses:	\$500 per Month Up to a maximum of 6 months

**ADDITIONAL BENEFITS:**

Accommodation & Transport Expenses:	\$3,000
Bed Care Benefit:	\$500 per Week Up to a maximum of 26 weeks
Carjacking Assault Benefit:	\$5,000
Carjacking Excess & Vehicle Hire Benefit:	\$5,000
Chauffeur Benefit:	\$200 per Week Up to 26 weeks
Childcare Benefit:	\$10,000

Coma Benefit:	\$100 per Day Up to a maximum of 180 Days
Corporate Image Protection:	\$15,000
Dependent Child Assistance:	
Education Fund Supplement:	\$10,000 per dependent child Up to \$30,000 per family
Orphaned Benefit:	\$10,000 per dependent child Up to \$30,000 per family
Emergency Home Help Benefit:	\$500 per Week Up to 26 weeks
Executor Emergency Cash Advance:	\$25,000
Funeral Expense:	\$10,000
Home and/or Motor Vehicle Modification Benefit:	\$15,000
Independent Financial Advice:	\$5,000
Miscarriage / Premature Childbirth Benefit:	\$10,000
Out of Pocket Expenses:	\$5,000
Partner Retraining Benefit:	\$10,000
Permanent Replacement Employee:	\$5,000
Reconstructive / Cosmetic Surgery Benefit:	\$20,000
Recruitment Expense Benefits Temporary Replacement Employee:	\$2,500 \$25,000 Aggregate
Return to Work Assistance:	\$20,000
Road or Air Rage Benefit:	\$5,000
Terrorism Injury Benefit:	\$20,000 \$200,000 Aggregate
Trauma Counselling Benefit:	\$5,000
Unexpired Membership Benefit:	\$3,000
Work Experience Benefit:	\$5,000

<b>LIMIT OF LIABILITY:</b>	Any One Period of Insurance:	\$5,000,000
	(Aggregate Limit applies to each Insured Entity)	
	Any Non-Scheduled Flights	\$500,000

<b>EXCESS PERIOD:</b>	Weekly Benefits Claims:	Nil Working Days
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**2025 / 2026 ESTIMATED  
NUMBER OF EMPLOYEES:** 256

**INCLUDING ALL PRIVATE  
JOURNEYS:** Yes

**ENDORSEMENTS:**

**PRIVATE JOURNEY DEFINITION:** The definition "Private Journey" means any travel undertaken whilst the Insured Person is driving or riding as a passenger in a registered motor vehicle or motorcycle, bicycle or

wheelchair on a public thoroughfare; or riding as a fare paying passenger in any form of public transport, including but not limited to, trains, trams, buses and taxis or any properly licensed aircraft travelling over recognised air routes.”

**DIFFERENCE IN CONDITIONS /  
DIFFERENCE IN LIMITS (DIC/DIL):**

It is hereby declared and agreed that we guarantee to provide as a minimum no less cover in conditions and limits than the expiring cover in operations through QBE Journey Injury Insurance Policy Wording and PDS (Ref: QM206-0521).

**WORDS WITH SPECIAL MEANING –  
DEFINITION OF ‘PRE-DISABILITY  
EARNINGS’ is replaced with:**

Your basic weekly base rate of pay, inclusive of overtime payments, bonuses, commission, or allowances during your time of disablement. If you are an employee who has elected to salary sacrifice income, your basic weekly base rate of pay will be deemed to mean the total cost of employment, inclusive of such income salary sacrificed.

If the Insured pays you an increased base rate of pay whilst you suffer temporary total or partial disablement, the compensation we will pay will be adjusted accordingly.

**INSURER**

This policy will be arranged through:

NAME	%	POLICY #
Zurich Australian Insurance Limited through AFA Pty Ltd - Zurich	100.000%	

Refer to the insurer’s policy document for full details of terms, conditions and exclusions.

# LG Income Protection Fund

LG Income Protection Fund  
Discretionary Mutual Arrangement

OUR REF: 000079

This coverage summary is a brief outline of cover only and is not a complete description of all the terms, conditions and exclusions which determine coverage for a claim.

Where any heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is shown, no cover is provided.

The Discretionary Mutual Risk Product (MRP) is an unregistered Managed Investment Scheme and is not insurance because it involves the Trustee's absolute discretion whether or not to pay a Claim and how much to pay.

The Trustee's discretion in determining Claims. is guided by the Scheme Rules and any relevant PDS or Protection Wording. A summary of the Mutual protection is provided below

## Schedule

### SUMMARY OF SCHEME COVER

<b>MEMBER</b>	Adelaide Hills Council (All ASU & AWU)		
<b>ABN AND ITC DETAILS</b>	ABN	23 955 071 393	ITC 100.00%
<b>PERIOD OF PROTECTION</b>	From: 30 June 2025 at 4 PM Local Time (SA). To: 30 June 2026 at 4 PM Local Time (SA).		
<b>GEOGRAPHICAL SCOPE</b>	Worldwide		
<b>JURISDICTIONAL SCOPE</b>	Australia		
<b>GOVERNING LAW OF CONTRACT</b>	Australian		
<b>SCOPE OF PROTECTION</b>	<b>Events</b>		<b>Each Person</b>
	A. Death and Permanent Total Disablement (Accidents other than Journey claims)		\$15,000

- B. Weekly Benefit: Temporary total disablement: 100% of gross weekly basic wage payable for up to 104 weeks from the date of accident or illness except Psychological Illness claims which are payable for a maximum period of 26 weeks only.
- C. Weekly Benefit: Temporary Partial Disablement:  
A minimum of 25% of gross weekly basic wage payable for up to 104 weeks from the date of accident or illness except Psychological Illness claims which are payable for a maximum period of 26 weeks only.

**WORKERS COMPENSATION  
TOP UP BENEFIT**

**Section B & C: Weekly Benefits**

Temporary total disablement:

Up to 100% of weekly basic wage payable for up to 104 weeks from the date of accident or illness except Psychological Illness claims which are payable for a maximum period of 26 weeks only.

Temporary Partial Disablement:

Up to 100% of weekly basic wage payable for up to 104 weeks from the date of accident or illness except Psychological Illness claims which are payable for a maximum period of 26 weeks only.

**AGGREGATE LIMIT  
OF LIABILITY**

\$10,000,000 for any one accident or series of accidents resulting from any one event

**EXCLUDED CLAIM PERIOD**

All Illness or Injury resulting in Weekly Benefits claim – 10 working days, except for:

- Non-Professional Football Claims                      20 working days
- Psychological Illness Claims                                20 working days

Claims relating to the Workcover Top Up Benefit are not payable for the period of 52 weeks or until such time as the employee receives notification from the relevant statutory workers compensation scheme that weekly entitlements will be reduced pursuant to Section 39 1A & B of the Return to Work Act 2014, whichever occurs later.

**ESTIMATED WAGES**

ASU	As declared at renewal
AWU	As declared at renewal

**ADJUSTABLE COVER**

**This Fund is subject to an Adjustable Contribution**

An Adjustable Contribution requires the Member to pay an Initial Contribution which is then adjusted at a set rate at the end of the Fund period based on the adjustable factor.

The Contribution applicable to this policy is adjustable each year and is subject to declaration of Actual Gross Wages paid to the Member's employees during the policy period.

**FUND ADMINISTRATION**

Local Government Risk Services

**LOCAL GOVERNMENT INCOME PROTECTION FUND – PDS 06-25**

**RESPONSIBLE PERSONS**

Fund Manager  
Fund Trustee

Anthony Genovese  
Tony Gray

**DISCLOSURE NOTICE**

The Local Government Income Protection Fund (LGIPF) is a Mutual Risk Product as defined by ASIC is neither authorised under, nor subject to, the Provisions of the Insurance Act 1973.

The LGIPF is not a product regulated by APRA.

The LGIPF estimates its future liabilities based upon procedures which are supported by both independent legal and actuarial experts. The LGIPF also maintains specific financial provisions for Late Reported Claims and future claim developments plus a Prudential Risk Margin. These provisions are amounts in addition to specific claim estimates.

The LGIPF and the Fund Manager have established financial targets to ensure that adequate financial resources are available to discharge future liabilities and make future payments. This is achieved via a combination of financial management strategies which may include purchasing reinsurance, developing risk margins and retaining surplus funds. The Trustee and Fund Manager reviews the operating financial statements at regular intervals and an independent audit occurs annually with its findings reported to members.

**PROTECTION PROVIDER**

Cover under the Scheme has been arranged through:

PROVIDER	%	COVER #
Local Government Income Protection Fund	100.000%	

Refer to the Scheme wording for full details of Terms, Conditions and Exclusions.

# LGA Asset Mutual

LGA Asset Mutual  
Discretionary Mutual Arrangement

OUR REF: 000002

This coverage summary is a brief outline of cover only and is not a complete description of all the terms, conditions and exclusions which determine coverage for a claim.

Where any heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is shown, no cover is provided.

The Discretionary Mutual Risk Product (MRP) is an unregistered Managed Investment Scheme and is not insurance because it involves the Trustee's absolute discretion whether or not to pay a Claim and how much to pay.

The Trustee's discretion in determining Claims. is guided by the Scheme Rules and any relevant PDS or Protection Wording. A summary of the Mutual protection is provided below

## Schedule

### SUMMARY OF SCHEME COVER

OUR REF: 000002

<b>MEMBER</b>	Adelaide Hills Council
<b>ABN AND ITC DETAILS</b>	ABN 23 955 071 393 ITC 100.00%
<b>PERIOD OF PROTECTION</b>	From: 30 June 2025 at 4 PM Local Time (SA). To: 30 June 2026 at 4 PM Local Time (SA).
<b>GEOGRAPHICAL SCOPE</b>	Anywhere in Australia
<b>JURISDICTIONAL SCOPE</b>	Australia
<b>GOVERNING LAW OF CONTRACT</b>	Australian
<b>SCOPE OF PROTECTION</b>	All Real and Personal Property the Fund Member's own, in trust or on commission or for which the Fund Member is responsible or has assumed responsibility or for which the Fund Member has received instructions to protect or for which the Fund Member may acquire an interest (prior to the

occurrence of any loss or destruction or Damage) during the Fund period, including but not limited to Buildings, Structures, Plant, Machinery, Contents of every description, Money, Motor Vehicles and Mobile Plant.

### (i) Material Loss or Damage - Property

#### MAXIMUM PAYMENT FUND WILL MAKE

Material Loss or Damage, Loss of Revenue, Rent and Additional Expenditure (any one loss, at any one location)

Up to \$70,000,000 including protection for the following exposures

- a) Accidental Damage
- b) Burglary or Theft of Property
- c) Theft or loss of money
  - In transit
  - On any Council Premises
  - At the residence of any Employee or Authorised Person
- d) Personal Property of Elected Members and Employees
- e) Curiosities, Antiques, Works of Art, Paintings, Jewellery, Bullion, Furs, Precious Metals or Precious Stones
- f) Glass including wash basins, sinks, porcelain, mirrors, signwriting, and ornamentation (Replacement Cost)
- g) Extra Cost of Reinstatement
- h) Sporting Surfaces
- i) Property in (excluding money) Transit Additional Section (1)  
Temporary Removal Sub Limit \$2,000,000
- j) Protection for important documents following a loss:
  - i. Certificates of title
  - ii. Restoration cleaning costs

#### DECLARED VALUES

All member assets owned, hired, leased or for which the member has a responsibility to protect as declared on the Asset Schedule.

### (ii) Loss of Revenue

Member revenue, rent and additional increased costs of working requiring protection as declared on the Asset Schedule (24 month indemnity unless stated otherwise)

j. Failure of Supply from Public Utilities	\$10,000,000
k. Prevention of Access	\$10,000,000
l. Suppliers/Customers Premises	\$10,000,000

In terms of sub limits (j) - (l) limit is per event and in the annual aggregate per member. Indemnity Period:

Failure of supply from Public Utilities – 12 months

Prevention of Access – 12 months

Suppliers/Customers Premises – 12 months

#### MEMBER EXCESS      Each and every loss

##### Applicable to all losses claimed under the Fund

- All claims      \$1,000

**With the exception of:**

- Earthquake, Subterranean Fire or Volcanic Eruption an amount equal to 1% of the value(s) for property at the situation(s) where the damage occurs but not exceeding \$20,000
- Material Recovery Facilities (MRF) including Plant and Equipment - As per schedule \$100,000

**Loss resulting from interruption of or interference with the business**

- Failure of Supply from Public Utilities: 48 hour time deductible
- Prevention of Access: 48 hour time deductible
- Suppliers &/or Customers 48 hour time deductible

**(iii) Crime Protection**

1: Crime – Limit of liability as per Schedule

Erroneous Fund Transfer Fraud – As per Schedule

2: Expenses – As per Schedule

3: Data Reproduction Expenses -\$100,000

4: Telecommunications & Data Streaming Fraud - \$100,000

5: Social Engineering Fraud – As per Schedule

Retroactive Date : Unlimited

Excess: Clauses 1 – 5 – As per schedule

**(iv) Machinery Breakdown**

**SCOPE OF PROTECTION**

All electrical plant, machinery, boilers, pressure vessels, air receivers, associated pipe systems and spoilage of refrigerated goods owned, hired, leased or which is the responsibility of any LGA Asset Mutual Fund Member.

**MAXIMUM PAYMENT FUND WILL MAKE**

1. Machinery Breakdown (any one claim)
2. Boilers, Pressure Vessels (any one claim)
3. Spoilage of Stock (any one claim)

Limits of protection as declared on the Asset Schedule.

**MEMBER EXCESS**

**Each and every loss**

**Applicable to all losses claimed under the Fund**

- Machinery Breakdown and Pressure Vessel \$500

## (v) Computer and Electronic Equipment

<b>SCOPE OF PROTECTION</b>	Loss of or damage to Computers and Electronic Equipment
<b>MAXIMUM PAYMENT FUND WILL MAKE</b>	Computer and electronic equipment (including data carrying media) requiring protection as declared on the Asset Schedule.  Reinstatement of records and additional increased costs of working requiring protection as declared on the Asset Schedule.
<b>MEMBER EXCESS</b>	<b>Each and every loss</b>
<b>Applicable to all losses claimed under the Fund</b>	
	<ul style="list-style-type: none"> <li>• Computer and Electronic Equipment <span style="float: right;">\$500</span></li> </ul>

## (vi) Cyber Security and Data Protection

<b>SCOPE OF PROTECTION</b>	Cyber Security and Privacy protection for:
	<p><b><u>First Party Protection</u></b></p> <ul style="list-style-type: none"> <li>• Incident response</li> <li>• Business Interruption</li> <li>• Data systems recovery</li> <li>• Cyber extortion</li> </ul> <p><b><u>Third Party Protection</u></b></p> <ul style="list-style-type: none"> <li>• Privacy &amp; Network Security Liability</li> <li>• Media Liability</li> </ul> <p><b><u>Extensions</u></b></p> <ul style="list-style-type: none"> <li>• Emergency Incident response <span style="float: right;">\$100,000</span></li> <li>• Costs <span style="float: right;">\$100,000</span></li> <li>• Crime <span style="float: right;">\$250,000</span></li> <li>• Expenses <span style="float: right;">\$250,000</span></li> <li>• Telecommunication Fraud <span style="float: right;">\$250,000</span></li> <li>• IT Hardware Replacement <span style="float: right;">\$500,000</span> unless alternative limit specified in the schedule</li> </ul>
<b>MAXIMUM PAYMENT FUND WILL MAKE</b>	Limits of protection as declared on the Asset Schedule
<b>MEMBER EXCESS</b>	
	<p><b>1.1 Incident Response</b> Each event <span style="float: right;">\$25,000</span></p> <p><b>1.2 Business Interruption</b> Each security event <span style="float: right;">8 Hours</span></p> <p><b>1.3 Data and System Recovery</b> Each security event <span style="float: right;">\$25,000</span></p> <p><b>1.4 Cyber Extortion</b> Each cyber extortion threat <span style="float: right;">\$25,000</span> Reward Payments <span style="float: right;">\$Nil</span></p> <p><b>1.5 Privacy and Network Security Liability</b> Each claim <span style="float: right;">\$25,000</span></p>

**1.6 Media Liability** Each claim \$25,000

Please note members with revenue exceeding \$200m the excess applicable for each section above is \$50,000 and 10 hours for Business Interruption

**(vii) Motor Vehicle**

**SCOPE OF PROTECTION**

All Member vehicles owned, hired, leased or for which the Member has a responsibility to protect as declared on the Motor Vehicle Schedule

- Material Damage to the Member's vehicle
- Legal liability to third parties

**MAXIMUM PAYMENT  
FUND WILL MAKE**

**Material Damage:**

**Repair**

When your vehicle is damaged and is not a total loss we will pay for the reasonable cost of repairs to your vehicle.

**Total Loss**

When your vehicle is stolen and not recovered, lost and not recovered, or damaged and is a total loss, then if market value or sum insured value is stated in the schedule as the Basis of Settlement, the maximum amount we will pay for your vehicle is:

- where you have not specified a sum insured value, the market value; or
- where you have specified a sum insured value, the lesser of:
  - (a) that value; or
  - (b) the market value

A new replacement vehicle including registration fees, delivery charges and stamp duty for a sedan, station wagon, 4WD, utility, van, mini bus, rigid body truck, rigid body tipper, table-top truck, prime mover including attached articulated trailer, being less than three years old from vehicle's first registration date, where replaceable. Other vehicles less than two year old from the vehicle's first registration date, : Payment up to an additional 20% limit of market value or sum insured value whichever is the lesser for replacement cost (including registration fees, delivery charges and stamp duty), where replaceable

<b>Legal Liability to Third Parties:</b>	\$35,000,000
Automatic Repair Authority less than	\$2,000
Automatic Additions	up to \$75,000

**MEMBER EXCESS**

**Each and every loss  
Applicable to all losses claimed under the Fund**

- Motor Vehicles and Mobile Plant \$1,000 or 1% of the sum insured whichever is the greater,
- Age Excess  
In addition to the standard excess, you will have to contribute to one of the following additional amounts if at the time of the accident the person driving your vehicle is  
(a) under 21 years of age - \$300  
(b) aged 21 years but under 25 years of age - \$150  
and Your Vehicle is not being used for business purposes

Buses whilst being used for the conveyance of passengers for hire, fare or reward with exception of Community Transport purposes will be subject to the following excess \$2,000

**FUND ADMINISTRATION** Local Government Risk Services

**RESPONSIBLE PERSONS** Fund Manager Anthony Genovese  
Fund Trustee Tony Gray

**DISCLOSURE NOTICE**

The LGA Asset Mutual Fund (LGAAMF) is a Mutual Risk Product as defined by ASIC is neither authorised under, nor subject to, the Provisions of the Insurance Act 1973.

The LGAAMF is not a product regulated by APRA.

The LGAAMF estimates its future liabilities based upon procedures which are supported by both independent legal and actuarial experts. The LGAAMF also maintains specific financial provisions for Late Reported Claims and future claim developments plus a Prudential Risk Margin. These provisions are amounts in addition to specific claim estimates.

The LGAAMF and the Fund Manager have established financial targets to ensure that adequate financial resources are available to discharge future liabilities and make future payments. This is achieved via a combination of financial management strategies which may include purchasing reinsurance, developing risk margins and retaining surplus funds. The Fund Overview Committee reviews the operating financial statements at regular intervals and an independent audit occurs annually with its findings reported to members.

The LGA Asset Mutual Fund pursuant to the Scheme Rules procures reinsurance for risks protected via the Fund. We draw your attention to the various Property Standard Mandatory Endorsements applicable which can be viewed via the LGRS Member Centre at <https://lgrs.com.au/pages/LGAAMFCover>

**PROTECTION PROVIDER** Cover under the Scheme has been arranged through:

PROVIDER	%	COVER #
LGA Asset Mutual Fund	100.000%	

Refer to the Scheme wording for full details of Terms, Conditions and Exclusions.

# Local Government Liability

LGA Mutual Liability Scheme  
Discretionary Mutual Risk Product (MRP)

OUR REF: 000231

This coverage summary is a brief outline of cover only and is not a complete description of all the terms, conditions and exclusions which determine coverage for a claim.

Where any heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is shown, no cover is provided.

The Discretionary Mutual Risk Product (MRP) is an unregistered Managed Investment Scheme and is not insurance because it involves the Trustee's absolute discretion whether or not to pay a Claim and how much to pay.

The Trustee's discretion in determining Claims. is guided by the Trust Deed, Scheme Rules and any relevant PDS or Protection Wording. A summary of the Mutual protection is provided below. Any Claim not met by the Mutual protection will be borne by the member.

## Schedule

### SUMMARY OF MUTUAL PROTECTION

and/or subsidiaries and/or related corporations.

#### **MEMBER DEDUCTIBLE OR EXCESS**

The individual Member's Deductible only needs to be satisfied once for each Claim as per Excess(es) noted below in Summary of Cover.

### SUMMARY OF COVER

#### **MEMBER**

Adelaide Hills Council

#### **ABN AND ITC DETAILS**

ABN: 23 955 071 393 ITC: 100.00%

#### **PERIOD OF PROTECTION**

From: 30 June 2025 at 4 PM Local Time (SA).

To: 30 June 2026 at 4 PM Local Time (SA).

#### **GEOGRAPHICAL SCOPE**

Worldwide

#### **JURISDICTIONAL SCOPE**

Australia

#### **GOVERNING LAW OF CONTRACT**

Australian

#### **SCOPE OF PROTECTION**

All sums which the Member shall be legally liable to pay to third parties by reason of Civil Liabilities arising from and in connection with the Local Government business.

Protection extended to LGAMLS Members meets the requirements of section 142 of the Local Government Act 1999 (Duty to insure against liability) and (Financial Management) regulation 24 requiring Council's to take out and maintain protection to cover its civil liabilities at a minimum level of cover of \$300 million.

Council's membership of the LGA Mutual Liability Scheme complies with this requirement.

**MEMBER EXCESS** Standard \$3,750 any one claim

**SCHEME ADMINISTRATION** Local Government Risk Services

**RESPONSIBLE PERSON** Scheme Manager, Kirsty Gold

### DISCLOSURE NOTICE

The Local Government Association Mutual Liability Scheme (LGAMLS) is a Managed Investment Scheme and Mutual Risk Product as defined by ASIC under the Corporations Act 2001 (Cth) and is neither authorised under, nor subject to, the provisions of the Insurance Act 1973 (Cth). The LGAMLS is not a product regulated by APRA. The future liabilities of LGAMLS are estimated based upon procedures which are supported by both independent legal and actuarial experts. Specific financial provisions for late reported claims (IBNR) and future claim developments plus a prudential risk margin are maintained by LGAMLS. These provisions are amounts in addition to specific claim estimates.

The LGASA Mutual Board and representatives of JLT Risk Solutions Pty Ltd (JLT) as Scheme Manager have established financial targets to ensure that adequate financial resources are available to discharge future liabilities and make future payments. This is achieved via a combination of financial management strategies which may include purchasing reinsurance, developing risk margins and retaining surplus funds. The LGASA Mutual Board reviews the operating financial statements at regular intervals and an independent audit occurs annually with its findings reported to members.

**PROTECTION PROVIDER** Cover under the Scheme has been arranged through:

PROVIDER	%	COVER #
Local Government Association	100.000%	

Refer to the Scheme wording for full details of Terms, Conditions and Exclusions.

Please note that cover is on a claims made basis. This means that claims or possible claims must be notified to the provider during the currency of the cover. Such a cover may not provide indemnity for claims or possible claims notified after the period of protection expires.

# LGA Workers Compensation Scheme

LGA Workers Compensation Scheme  
Discretionary Mutual Arrangement

OUR REF: 000279

This coverage summary is a brief outline of cover only and is not a complete description of all the terms, conditions and exclusions which determine coverage for a claim.

Where any heading incorporates provision for an amount to be inserted (e.g. Sub-Limit) but no amount is shown, no cover is provided.

The Discretionary Mutual Risk Product (MRP) is an unregistered Managed Investment Scheme and is not insurance because it involves the Trustee's absolute discretion whether or not to pay a Claim and how much to pay.

The Trustee's discretion in determining Claims. is guided by the Scheme Rules and any relevant PDS or Protection Wording. A summary of the Mutual protection is provided below

## Schedule

### SUMMARY OF SCHEME COVER

<b>MEMBER</b>	Adelaide Hills Council
<b>ABN AND ITC DETAILS</b>	ABN: 23 955 071 393 ITC: 100.00%
<b>PERIOD OF PROTECTION</b>	From: 30 June 2025 at 4 PM Local Time (SA). To: 30 June 2026 at 4 PM Local Time (SA).
<b>GEOGRAPHICAL SCOPE</b>	Worldwide
<b>JURISDICTIONAL SCOPE</b>	Australia
<b>GOVERNING LAW OF CONTRACT</b>	Australian
<b>SCOPE OF PROTECTION</b>	Legal Liability to employees in accordance with South Australian Return to Work Act, 2014
<b>MEMBER EXCESS</b>	Nil

**SCHEME ADMINISTRATION** Local Government Risk Services

**RESPONSIBLE PERSON** Scheme Manager, Tony Gray

**DISCLOSURE NOTICE**

The Local Government Association Workers Compensation Scheme (LGAWCS) is a Managed Investment Scheme and Mutual Risk Product as defined by ASIC under the Corporations Act 2001 (Cth) and is neither authorised under, nor subject to, the provisions of the Insurance Act 1973 (Cth). The LGAWCS is not a product regulated by APRA. The future liabilities of LGAWCS are estimated based upon procedures which are supported by both independent legal and actuarial experts. Specific financial provisions for late reported claims (IBNR) and future claim developments plus a prudential risk margin are maintained by the LGAWCS. These provisions are amounts in addition to specific claim estimates.

The LGASA Mutual Board and representatives of JLT Risk Solutions Pty Ltd (JLT) as Scheme Manager have established financial targets to ensure that adequate financial resources are available to discharge future liabilities and make future payments. This is achieved via a combination of financial management strategies which may include purchasing reinsurance, developing risk margins and retaining surplus funds. The LGASA Board reviews the operating financial statements at regular intervals and an independent audit occurs annually with its findings reported to members.

**PROTECTION PROVIDER** Cover under the Scheme has been arranged through:

PROVIDER	%	COVER #
Local Government Association	100.000%	

Refer to the Scheme wording for full details of Terms, Conditions and Exclusions.

## LGRS Claims

LGRS claims lodgement procedures can be accessed via the LGRS Member Centre <https://lgrs.com.au/pages/claims>.

All LGA Asset Mutual Fund (LGAAMF), LG Income Protection Fund (LGIPF) and LGA Mutual Liability Scheme (LGAMLS) claims are lodged online via the Member Centre.

Members should have authorised staff with access to lodge claims, however if you have any queries about access or the lodgement process, please contact [LGRSAdmin@jlta.com.au](mailto:LGRSAdmin@jlta.com.au) in the first instance.

The online lodgement process replaces the need for claims forms, except for LGIPF claims. The LGIPF claims forms can be downloaded from the Member Centre via the link <https://lgrs.com.au/pages/LGIPFLodgeClaim> and then provided to the relevant employee the claim is being made about (as sections of the claim form need to be completed by their medical practitioner). Once the form is completed, including any additional supporting information, it can then be submitted via the online incident lodgement process on the Member Centre.

In relation to Motor claims, members can access a **Driver Incident Notification** form which can be provided to the driver of the vehicle to collect key details of the incident. The form can be downloaded via <https://lgrs.com.au/documentlibrary/list?library=55&folderId=1542#>.

This form can then be uploaded as a supporting attachment via the online incident lodgement process on the Member Centre.

For LGA Workers Compensation Claims, the RTWSA Claim form is still to be used. This can be downloaded from the Member Centre via <https://lgrs.com.au/pages/RTWClaimForm>.

Once completed please email to [LGAWCSclaims@jlta.com.au](mailto:LGAWCSclaims@jlta.com.au) and then post the original to:

Local Government Association Workers Compensation Scheme  
GPO Box 1693  
ADELAIDE SA 5001

# Classes of Insurance Available

The following types of insurance are available to you and includes those which you may have already purchased through Local Government Risk Services. It should be noted that this list does not include all types of policies available in the various insurance markets. Availability of some classes will be subject to prevailing market conditions.

As business is continually changing we recommend these areas be reviewed regularly to ensure that it is still appropriate for the Company to carry the risk.

Please indicate if you would like any additional information about any of these classes of insurance.

## Class of Insurance/Risk

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### PROPERTY

- Fidelity Guarantee
- Fire & Extraneous Perils
- Glass Breakage
- Houseowners/Householders
- House Inspection Guarantee
- Industrial Special Risks
- Money
- Multirisk/General Property
- Strata Plan
  - Domestic
  - Commercial
- Theft
- Crop Insurance

### CONSEQUENTIAL LOSS/ BUSINESS INTERRUPTION

- Advance Profits
- Consequential Loss/Business Interruption

### LIABILITY

- Association Liability
- Defamation
- Directors' & Officers' Liability
- Directors' & Officers' Supplementary Legal Expenses
- Employment Practices Liability
- Public Liability
- Products Liability
- Electronics Industry Errors & Omissions
- Intellectual Property/Patent Protection/Copyright
- Management Liability
- Pollution/Environmental Impairment Liability
- Products Guarantee
- Products Recall
- Professional Indemnity
- Retroactive Liability
- Statutory Liability (Fines & Penalties)
- Superannuation Fund Trustees' Liability
- Umbrella Liability
- Warranty Indemnity

### MOTOR

- Own Damage
- Third Party Property Damage
- Compulsory Third Party (CTP)

### WORKERS' COMPENSATION

- Australian Capital Territory
- Extraterritorial
- New South Wales
- Northern Territory
- Queensland
- South Australia
- Tasmania
- Victoria
- Western Australia
- Work Cover Top-Up (NSW)
- Personal Injury (DIC) Liability (NZ.)

### ENGINEERING

- Boiler & Pressure Vessel Explosion
- Boiler & Pressure Vessel Explosion
  - Business Interruption
  - Deterioration of Stock
- Machinery Breakdown
- Machinery Breakdown
  - Business Interruption
  - Deterioration of Stock

### COMPUTER

- Computer Crime
- Computer & Electronic Equipment Breakdown
- Cyber Liability

### MARINE

- Carriers' Liability
- Charterers' Liability
- Hull
- Owner Liabilities
- Non-Owner Liabilities
- Pleasure Craft
- Transit/Cargo
  - Inland
  - Overseas
- Protection & Indemnity
- Profits
- Strikes

### CONSTRUCTION

- Bonds
- Performance Bonds
- Construction
  - Property
  - Liability
- Contract Penalties/Liquidated Damages
- Profits

### AVIATION

- Hull
- Hull
  - Owner Liabilities
  - Non-Owner Liabilities
- Airport Owners/Hangar Keepers

### EMPLOYEE BENEFITS

- Corporate Travel
- Disability
- Health Benefit Plans
- Journey Injury
  - (non-Workers' Compensation)
- Keyperson
- Life Assurance
- Loss of Licence
- Personal Accident/Sickness
- Salary Continuance
- Superannuation
  - Plans Management
  - Consulting Advice Only
- Trauma
- Voluntary Group Accident Schemes

### MERGERS & ACQUISITIONS

- Mergers & Acquisitions Insurance

### MISCELLANEOUS

- Bankers' Blanket
- Bonds
  - (Non-Construction)
  - Customs & Payment
  - Liquidator & Bankruptcy
- Cancellation/Abandonment
- Confiscation & Expropriation
- Credit
- Export Credit
- Extended Warranty
- Extortion
  - Kidnap & Ransom
  - Malicious Product Tamper
- Forged Share Transfer
- Jewellers' Block
- Livestock/Bloodstock/Farm Pack
- Loss of Licence
- Pluvius
- Political Risks (Assets & Contracts)
- Strikes – Non-Marine
- Taxation Audit

# Explanation of Terms

## Indemnity

This is the basic principle in most property covers. The intention of the parties to the contract is that the Insured, on the happening of an insured event, will be placed by the Insurer in the same monetary position after a loss as they enjoyed immediately before the loss, subject to the adequacy of the sum insured.

The Insured is not entitled to receive anything in excess of the financial extent of their loss, and they will receive less than this if any limitation in the policy operates.

The consequences of this principle, under a policy of insurance may be summarised as follows:

- The Insured must show they have suffered a loss in monetary terms. Losses based on factors such as sentimental value cannot be included.
- The Insured must establish the extent and value of the loss. The sum insured is merely the maximum sum for which the insurers may be held liable and, where the loss or damage is partial, the Insured is not entitled to claim a total loss. They are entitled to compensation for only the amount of the loss or damage sustained.
- If the Insured has sustained no financial loss, even though the subject matter has been destroyed, they are not entitled to indemnity. Thus, if the insured has no pecuniary or economic interest in the subject matter at the time of the loss or damage, they have nothing to which the right of indemnity can attach.

## Subrogation

Where the Insured has been fully indemnified by the Insurers for their loss, they must transfer to the Insurers any rights they may have against third parties in respect of the loss. This is an integral part of the principle of indemnity, and one of the prime corollaries of the indemnity principle.

## Reinstatement and/or Replacement

This is an extension of the indemnity principle whereby property is insured on a "New for Old" basis. Under these conditions, settlement would be based on the cost of replacing the property or restoring the damage in new materials, without any deduction for wear, tear and depreciation.

## Extra Cost of Reinstatement

Due to factors outside your control, the conditions under which a building, that has been damaged or destroyed, can be repaired or re-built may have changed since the original structure was erected.

Such factors are the enactment by parliament or by authorities vested with the necessary powers, of building or safety regulations or requirements for improvements in structures or amenities which will alter the make-up of a building if it is re-erected.

Cover may be provided to meet this position.

## Co-Insurance

It is common for insurance contracts to be subject to co-insurance or average which means that if the value of the property insured exceeds the sum insured, then you would be required to contribute proportionally to each and every loss.

Your Client Service Manager can explain which policies include such a clause.

## Gross Profit

This is a term used in Business Interruption insurance. In insurance, the Gross Profit is calculated by deducting from turnover those expenses which will fall in proportion to turnover, following loss/damage.

## **Gross Revenue**

Again, this is a term used in Business Interruption insurance. It is recommended for business, professional firms, institutions or other concerns in which there is no production and no sale of goods and where all payroll is to be included in the insurance. It is appropriate where the income is derived from the provision of services and where the variable charges are negligible.

## **Maximum Indemnity Period**

This applies to Business Interruption insurance and it is selected by the insured, having regard to the circumstances of their business activities.

It is the maximum period during which the policy will respond to a claim.

## **Indemnity Period**

Is the period from the date of the damage (subject to the maximum) during which the results of the business are affected by the damage.

## **Breach of Duty**

A breach of the duty of good faith on the part of the insured may be by way of:

- Non-disclosure - omission to disclose a material fact inadvertently, of because you thought it was not material.
- Concealment - the intentional suppression of a material fact.
- Fraudulent misrepresentation - statements made with the intention of deceiving the insurer, and known by the maker to be false, or made recklessly with a careless disregard for the truth.
- Innocent misrepresentation - inaccurate statements relating to material facts which are really believed to be true by the person who makes them.

The Insurance Contracts Act 1984 provides that the insurer cannot avoid liability by reason of an incorrect statement by an insured unless the statement was fraudulent. If the insurer is not entitled to avoid the contract or being entitled to avoid the contract, does not do so, the insurer's liability is reduced to an amount that would put the insurer in the same position as if the non-disclosure or misrepresentation had not occurred.

## **Alterations and Additions**

Please advise our office of any material alteration which may affect your insurance program.

In case of additional or replacement motor vehicles or plant purchased (less than \$50,000), immediate notification is not required as your policy provides automatic cover.

## Alterations Which We Suggest You Advise

- Buildings which may become unoccupied for a period in excess of 60 days.
- Purchase or occupancy of any new premises, dwellings, extension or demolition of existing buildings.
- Buildings purchased or acquired for future demolition.
- Construction of any new premises.
- Buildings that are listed on either State Heritage Register or National Trust.
- Increase in values in excess of your present sums insured for buildings, structures, plant, contents or stock.
- Leasing, borrowing or hiring of any plant and equipment.
- Any contractual liabilities entered into including any hold-harmless agreements.
- Changes in any occupancy of any building or extensions in normal business operations.
- Installation of office computers, key equipment, boilers or pressure vessels.
- Disconnection of burglary or fire protection systems.

## Contractual Liabilities

Virtually all commercial contracts or agreements contain clauses which are intended to alter the Common Law rights of the parties involved.

It is not practical to list all the types of agreements; however some of the more common examples include Joint Ventures, Leases, Hire, Service, Maintenance, Franchise, Cartage, Sale and Purchase Orders.

Most of these will contain clauses transferring liabilities or imposing indemnities on one party for the benefit of the other. These clauses are identified by various names including "Liability Provisions, Indemnity, Release and Hold Harmless".

The transfer of risk by such means is a well-established and effective risk management tool. The author of such clauses will have considered the legal implications and these notes are therefore mainly intended for the "consumer".

As a general rule, the cover provided by insurance policies may be reduced or totally negated if the insurer is prejudiced by your acceptance of alterations, either to your own or your insurer's Common Law rights without first obtaining their permission.

For your protection, please ensure that all contracts and agreements are reviewed prior to execution to identify whether the effect of any clauses are to:

- impose liabilities on you which would otherwise not arise; or
- require you to release another party from its liability to you.

Where such clauses are included in an agreement and cannot be deleted, please notify the Scheme so that we can provide appropriate advice.

## Collection Statement -

In accordance with the *Privacy Act 1988* (Cth) (and subsequent amendments), we, Marsh Pty Ltd (and our subsidiaries and related entities) (Marsh) draw your attention to the following:

- We may collect personal information about you by means of the enclosed document.
- We are collecting the information principally for the purpose of approaching the (re)insurance market, placing insurance, assessing and advising you on your insurance needs, claims handling or risk management (depending on your requirements). Other purposes include providing you with information about other Marsh products or services and administering payments to you. If you are proposing for or renewing insurance, the information is required pursuant to your duty of disclosure under the *Insurance Contracts Act 1984* (Cth), the *Marine Insurance Act 1909* (Cth) or at common law.
- The information we collect may be disclosed to third parties including but not limited to (re)insurers, insurance intermediaries, service providers, finance providers, advisers, agents and Marsh related Group companies.
- Your personal information may be sent to our administrative processing centres in India and to other Marsh related companies, insurers, reinsurers and other third party service providers (e.g. data storage providers) in the United Kingdom, Singapore, Hong Kong, the United States of America and elsewhere.
- If you provide us with personal information about other individuals, you must ensure that those persons have been made aware of the above matters. Where the information collected relates to health, criminal record or other sensitive information as defined in the *Privacy Act 1988* (Cth), you must obtain it with the individual's consent. We will use and disclose your personal information in accordance with our Privacy Policy.
- Our Privacy Policy can be accessed on our website ([www.marsh.com.au](http://www.marsh.com.au)). For further information contact your account executive or the Marsh Privacy Officer:

Marsh Pty Ltd, One International Towers Sydney, 100 Barangaroo Avenue, SYDNEY NSW 2000

Telephone: (02) 8864 7688 Email: [privacy.australia@marsh.com](mailto:privacy.australia@marsh.com)

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**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.3

**Responsible Officer:** Zoë Gill  
Executive Governance Officer  
Office of the CEO

**Subject:** Review of Public Interest Disclosure Policy and Procedure

**For:** Information

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**SUMMARY**

A review has been undertaken of the *Public Interest Disclosure Policy* and *Public Interest Disclosure Procedure*. As there have been no substantive changes to legislation or internal procedures for management of public interest disclosures only minor amendments have been proposed to the Policy.

**RECOMMENDATION**

The Audit and Risk Committee resolves:

1. That the report on the Review of Public Interest Disclosure Policy be received and noted (item 8.3, 18 August 2025, Audit and Risk committee meeting).
  2. To recommend to Council that with an effective date of 1 September 2025, to revoke the 27 April 2021 Public Interest Disclosure Policy and to adopt the 26 August 2025 Public Interest Disclosure Policy as per Appendix 2 (item 8.3, 18 August 2025, Audit and Risk committee meeting).
  3. To note the proposed amendments to the Public Interest Disclosure Procedure as per Appendix 3, which will be approved by the CEO (item 8.3, 18 August 2025, Audit and Risk committee meeting).
- 

**1. BACKGROUND**

*Public Interest Disclosure Act 2018*

The *Public Interest Disclosure Act 2018* (PID Act) is an Act to encourage and facilitate disclosures of certain information in the public interest by ensuring that proper procedures are in place for making and dealing with such disclosures and by providing protection for persons making such disclosures.

The PID Act provides that if a person makes an appropriate disclosure of public interest information the person is not subject to any liability as a result of that disclosure. The PID Act also protects the identity of the person making an appropriate disclosure and makes it an offence to victimise that person.

Public Interest Disclosure Policy

Council revoked its existing Whistleblowers Policy with a new *Public Interest Disclosure Policy* in June 2019 at the 25 June 2019 meeting:

**12.8 Public Interest Disclosure Policy Report**

Moved Cr John Kemp  
S/- Cr Pauline Gill

161/19

Council resolves:

1. That the report be received and noted
2. With an effective date of 01 July 2019, to revoke the 22 March 2016 Whistleblowers Protection Policy and adopt the draft Public Interest Disclosure Policy, as contained in Appendix 1.
3. That the Chief Executive Officer be authorised to make any formatting, nomenclature or other minor changes to the 25 June 2019 Public Interest Disclosure Policy prior to the effective date.

Carried Unanimously

The Policy has undergone one periodic review at the 27 April 2021 meeting:

**12.9 Public Interest Disclosure Policy Review**

Moved Cr Malcolm Herrmann  
S/- Cr Chris Grant

78/21

Council resolves:

1. That the report be received and noted.
2. With an effective date of 12 May 2021, to revoke the 25 June 2019 Public Interest Disclosure Policy and to adopt the 27 April 2021 Public Interest Disclosure Policy as per Appendix 1.
3. That the Chief Executive Officer be authorised to make any formatting, nomenclature or other minor changes to the Instruments during the period of currency.

Carried Unanimously

The Policy is now overdue for its second periodic review. There have been no changes to relevant legislation and no substantive changes to Councils internal processes and therefore only minor changes are proposed.

Public Interest Disclosure Procedure

The Procedure was released on 12 May 2021, and was due for review in April of 2024.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place, Your Space*

Goal 4 Organisation

Objective 02 Operate with integrity using best practice governance processes

Priority 02.3 Enhance governance structures and systems to be agile and support our legislative obligations.

The review of Council’s Public Interest Disclosure arrangements is an important element of Council’s commitment to open and transparent decision making which facilitates public accountability.

### ➤ Legal Implications

The Public Interest Disclosure Act 2018 aims to encourage and facilitate disclosures of certain information in the public interest by ensuring that proper procedures are in place for making and dealing with such disclosures and by providing protection for persons making such disclosures. Councils *Public Interest Disclosure Policy* enables compliance with this legislation.

### ➤ Risk Management Implications

The maintenance of a robust governance regime is an important control in managing the risk of:

*Poor governance practices occur which lead to a loss of stakeholder (i.e. customer and regulator) confidence and/or legislative breaches.*

Inherent Risk	Residual Risk	Desired Risk
Extreme (5C)	Medium (3D)	Low (3E)

Note: there are many other controls that also assist in mitigating this risk.

### ➤ Financial and Resource Implications

There are minimal direct financial, or resource implications related to provisions of the PID Act. These are limited to the development of guidance and the provision of training in the provisions and obligations of the legislation.

As such, resource implications are accommodated within the Annual Business Plan process and additional resource implications may occur where disclosures lead to investigations and/or legal advice.

### ➤ Customer Service and Community/Cultural Implications

There is a high expectation that Council has appropriate processes in place to receive and manage public interest disclosures while providing the statutory protections to those who make appropriate disclosures.

➤ **Sustainability Implications**

One element of the definition of public interest disclosures is information about substantial risks to public health or safety, or to the environment which is referred to in the PID Act as a disclosure of environmental and health information.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not Applicable
<i>Council Workshops:</i>	Not Applicable
<i>Advisory Groups:</i>	Not Applicable
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Not Applicable

➤ **Additional Analysis**

Section 12 of the PID Act sets out the duties of principal officers (i.e. CEO) which include the designation of responsible officers for the purposes of the PID Act, appropriate communication of the contact details of those responsible officers and the development of documentation setting out procedures for persons wanting to make disclosures and officers and employees dealing with such disclosures.

There has been no Public Interest Disclosures Made to the Principal Officer nor the Responsible Officers to date.

*Public Interest Disclosure Policy*

The Public Interest Disclosure Policy has been slightly amended to provide for regular training of Responsible Officers, elected members and staff. These changes are in response to the lack of disclosures to date and aim to increase awareness amongst staff and Council members of Public Interest Disclosures and to assist the allocated Responsible Officers to maintain the knowledge required to manage any upcoming disclosures.

*Public Interest Disclosure Procedure*

Governance staff have reviewed the procedure, and minor changes have been made:

- To correct an error which left a small section of the original procedure incomplete.
- To update organisational changes (postal address, departmental changes).
- To make wording clearer to understand.

**3. OPTIONS**

The Committee has the following options:

- I. To note the report and recommend Council endorses the revised policy. (Recommended)

II. To make an alternative recommendation to Council. (Not Recommended)

**4. APPENDICES**

- (1) Public Interest Disclosure Policy (with tracked changes)
- (2) Public Interest Disclosure Policy (clean copy)
- (3) Public Interest Disclosure Procedure (with tracked changes)
- (4) Public Interest Disclosure Procedure (clean copy)

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# **Appendix 1**

*Public Interest Disclosure Policy (with tracked changes)*

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# *Council Policy*

## Public Interest Disclosure



# COUNCIL POLICY

 <p>Adelaide Hills COUNCIL</p>	<h2>PUBLIC INTEREST DISCLOSURE</h2>
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<b>Policy Number:</b>	<b>GOV-16</b>
<b>Responsible Department(s):</b>	<b>Governance and Performance</b>
<b>Other Relevant Policies:</b>	<i>Fraud and Corruption Prevention Policy Code of Conduct for Council Employees Council Member Conduct Policy Internal Review of Council Decisions Policy Complaint Handling Policy</i>
<b>Relevant Procedure(s):</b>	<b>Public Interest Disclosure Procedure</b>
<b>Relevant Legislation:</b>	<i>Criminal Law Consolidation Act 1935 Independent Commissioner Against Corruption Act 2012 Local Government Act 1999 Ombudsman Act 1972 Public Interest Disclosure Act 2018</i>
<b>Policies and Procedures Superseded by this policy on its Adoption:</b>	<b>Whistleblower Protection Policy: 08 March 2016, Item 12.2,8 Public Interest Disclosure, 25 June 2019, 161/19</b>
<b>Adoption Authority:</b>	<b>Council</b>
<b>Date of Adoption:</b>	<a href="#">27 April 2021</a> <del>TBC</del>
<b>Effective From:</b>	<a href="#">12 May 2021</a> <del>1 September 2025</del>
<b>Minute Reference for Adoption:</b>	<a href="#">Item 12.9, 78/21</a> <del>TBC</del>
<b>Next Review:</b>	<b>No later than <a href="#">1 September 2028</a> <del>27 April 2024</del>, or as required by legislation or changed circumstances.</b>

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### Version Control

Version No.	Date of Effect	Description of Change(s)	Approval
1.0	25 June 2019	New Policy (replaced Whistleblowers)	Council
2.0	12 May 2021	Review of Policy	Council
<a href="#">3.0</a>	<a href="#">TBC</a>	<a href="#">Review of Policy</a>	<a href="#">Council</a>

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## PUBLIC INTEREST DISCLOSURE

### 1. INTRODUCTION

- 1.1.** The Adelaide Hills Council is committed to upholding the principles of transparency and accountability in its administrative and management practices and, therefore, encourages the making of disclosures that reveal public interest information.

The purpose of this Policy is to ensure that the Adelaide Hills Council:

- properly fulfils its responsibilities under the *Public Interest Disclosure Act 2018* (the PID Act);
- encourages and facilitates Disclosures of Public Interest Information in accordance with the objects and requirements of the PID Act;
- ensures there is appropriate oversight of public interest disclosures about corruption, misconduct and maladministration in public administration;
- provides appropriate protection for those who make Disclosures in accordance with the Act; and
- acknowledges the need to appropriately support Informants, the Responsible Officer and, as appropriate, those Public Officers affected by any appropriate Disclosure.

### 2. OBJECTIVES

- 2.1.** This Policy applies to appropriate Disclosures of Public Interest Information that are made in accordance with the PID Act by public officers including Council Members, Officers and Employees of the Council, and by members of the public, and is intended to complement the reporting framework under the *Independent Commissioner Against Corruption Act 2012* (the ICAC Act).

- 2.2.** This Policy is also designed to complement the existing communication channels within Council, and operate in conjunction with other existing policies, including:

- Fraud & Corruption Prevention Policy;
- Code of Conduct for Council Employees;
- [Behavioural Standards for Council Members](#)~~Council Member Conduct Policy~~ and
- Complaint Handling Policy and Internal Review of Council Decisions Policy under section 270 of the Local Government Act 1999.

- 2.3.** The Council is committed to:

- [Ensuring all Council employees and Council members are aware of this Policy and receive annual refresher training to encourage and facilitate the making of appropriate public disclosures;](#)
- referring, as necessary, appropriate Disclosures to another Relevant Authority;

- where the Disclosure relates to Corruption, or serious or systemic Misconduct or Maladministration in public administration, reporting the Disclosure directly to the Office of Public Integrity (OPI) in accordance with the Guidelines and the requirements of the ICAC Act;
- otherwise facilitating the investigation of appropriate Disclosures in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

### 3. DEFINITIONS

For the purposes of this Policy the following definitions apply.

**Assessor** means the person designated by the Responsible Officer as being responsible for investigating a disclosure made to Adelaide Hills Council in accordance with the Public Interest Disclosure Procedure. The Assessor must not have had any involvement in the matter(s) to which the disclosure relates.

**Commissioner** means the person holding or acting in the office of the Independent Commissioner Against Corruption.

**Corruption in public administration** is defined in section 5(1) of the ICAC Act and means:

- an offence against Part 7 Division 4 (Offences relating to public officers) of the Criminal Law Consolidation Act 1935, which includes the following offences:
  - bribery or corruption of public officers;
  - threats or reprisals against public officers;
  - abuse of public office;
  - demanding or requiring benefit on basis of public office;
  - offences relating to appointment to public office; or
- an offence against the Public Sector (Honesty and Accountability) Act 1995 or the Public Corporations Act 1993, or an attempt to commit such an offence; or
- an offence against the Lobbyists Act 2015, or an attempt to commit such an offence; or
- any other offence (including an offence against Part 5 (Offences of dishonesty) of the Criminal Law Consolidation Act 1935) committed by a public officer while

acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or

- any of the following in relation to an offence referred to in a preceding paragraph:
  - aiding, abetting, counselling or procuring the commission of the offence;
  - inducing, whether by threats or promises or otherwise, the commission of the offence;
  - being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
  - conspiring with others to effect the commission of the offence

**Council** means the Adelaide Hills Council.

**Detriment** includes:

- injury, harm (including psychological harm), damage (including damage to reputation) or loss;
- intimidation or harassment;
- discrimination, disadvantage or adverse treatment in relation to a person's employment; and/or
- threats of reprisal (which may be express or implied, and/or conditional or unconditional).

**Directions and Guidelines** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act and/or section 14 of the PID Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au)).

**Disclosure** means an appropriate disclosure of public interest information made by an Informant to a Relevant Authority.

- A person makes an appropriate disclosure of environmental and health information if:
  - the person:

<ul style="list-style-type: none"> <li>(i) believes on reasonable grounds that the information is true; or</li> <li>(ii) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and <ul style="list-style-type: none"> <li>○ the disclosure is made to a Relevant Authority.</li> </ul> </li> </ul> <ul style="list-style-type: none"> <li>● A person makes an appropriate disclosure of public administration information if: <ul style="list-style-type: none"> <li>○ the person: <ul style="list-style-type: none"> <li>(i) is a public officer;</li> <li>(ii) reasonably suspects that the information raises a potential issue of <b>corruption, misconduct or maladministration</b> in public administration; and</li> </ul> </li> <li>○ the disclosure is made to a Relevant Authority.</li> </ul> </li> </ul>
<p><b>Employee</b> refers to all the Council's employees whether they are working in a full-time, part-time or casual capacity.</p>
<p><b>Environmental and health information</b> means information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public.</p>
<p><b>Fraud</b> includes an intentional dishonest act or omission done with the purpose of deceiving.</p>
<p><b>ICAC Act</b> is the <i>Independent Commissioner Against Corruption Act 2012</i>.</p>
<p><b>Informant</b> means a person who makes an appropriate disclosure of public interest information to a Relevant Authority.</p>
<p><b>Maladministration in public administration</b> is defined in section 5(4) of the ICAC Act and means:</p>

- conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
- conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- includes conduct resulting from impropriety, incompetence or negligence; and
- is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

**Misconduct in public administration** is defined in section 5(3) of the ICAC Act and means:

- contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- other misconduct of a public officer while acting in his or her capacity as a public officer.

**Office for Public Integrity (OPI)** is the office established under the ICAC Act that has the function to:

- receive and assess complaints about public administration from members of the public;
- receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
- refer complaints and reports to inquiry agencies, public authorities and public officers in circumstances approved by the Commissioner or make recommendations as to whether and by whom complaints and reports should be investigated;
- give directions or guidance to public authorities in circumstances approved by the Commissioner;
- perform other functions assigned to the Office by the Commissioner.

**Public administration** is defined at section 4 of the ICAC Act and, without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act 1972* will be taken to be carried out in the course of public administration.

<p><b>Public administration information</b> means information that raises a potential issue of corruption, misconduct or maladministration in public administration.</p>
<p><b>Public interest information</b> means environmental or health information, or public administration information.</p>
<p><b>PID Act</b> means the <i>Public Interest Disclosure Act 2018</i>.</p>
<p><b>Principal Officer</b> for the purposes of the PID Act means the Chief Executive Officer of the Council.</p>
<p><b>Public Officer</b> has the meaning given by section 4 and Schedule 1 of the ICAC Act, and includes:</p> <ul style="list-style-type: none"> <li>• a Council Member; and</li> <li>• an Employee or Officer of the Council;</li> </ul>
<p><b>Relevant Authority</b> means the person or entity that receives an appropriate disclosure of public interest information in accordance with the PID Act, as set out in Appendix A to this Policy.</p>
<p><b>Responsible Officer</b> is a person who has completed any training courses approved by the Commissioner for the purposes of the <i>Public Interest Disclosure Regulations 2019</i> and has been designated by the Council as responsible officer under section 12 of the PID Act.</p>
<p><b>Victimisation</b> occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate disclosure of public interest information.</p>

## 1. POLICY STATEMENT

### 4. Confidentiality

- 4.1. The identity of an Informant will be maintained as confidential in accordance with the PID Act.
- 4.2. A recipient of an appropriate Disclosure may only divulge the identity of an Informant where:

- 
- 4.2.1.** the recipient believes on reasonable grounds that it is necessary to divulge the identity of the Informant in order to prevent or minimise an imminent risk of serious physical injury or death to any person, and the identity of the Informant is then divulged to a person or authority that the recipient believes on reasonable grounds is the most appropriate authority or person to be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;
  - 4.2.2.** the recipient has been issued with a notice from the OPI advising that the identity of the Informant is required by the OPI, in which case the recipient must disclose the identity of the Informant to the OPI;
  - 4.2.3.** doing so is necessary for the matter to be properly investigated (but only to the extent necessary to ensure proper investigation); or
  - 4.2.4.** the Informant consents to his/her identity being disclosed.
- 4.3.** The PID Act does not expressly require any other information relating to a Disclosure (including, for example, the nature of the allegations) to be maintained as confidential, but in considering whether to further disclose other information provided as part of an appropriate Disclosure the Council should be mindful of the prohibition against Victimisation in the PID Act.
- 4.4.** An Informant may wish to remain anonymous, but in that event must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated.

## **5. Principal Officer**

- 5.1.** The Principal Officer is responsible for:
- 5.1.1.** ensuring that one or more appropriately qualified officers or employees of the Council are designated as responsible officers of the Council for the purposes of the PID Act and undertake any training required by the Public Interest Disclosure Regulations; and
  - 5.1.2.** ensuring that the name and contact details of each responsible officer of the Council are made available to officers and employees of the council; and
  - 5.1.3.** the preparation and maintenance of the Procedure in accordance with the requirements of the PID Act and the Directions and Guidelines, in particular the Public Interest Disclosure Guidelines.

## 6. Disclosure Process

- 6.1.** Disclosures are to be handled by the Council in accordance with the Public Interest Disclosure Procedure.
- 6.2.** Nothing in this Policy prevents a person from making a Disclosure to a Relevant Authority external to the Council (i.e. the Ombudsman or the OPI). This is a choice to be made by the Informant at his/her discretion. The Council recommends an Informant have regard to the factors of the Public Interest Disclosure Procedure when deciding where to direct a Disclosure.
- 6.3.** A Disclosure may be made to the Council's designated Responsible Officer in person, by telephone or in writing. The relevant contact details are:

Telephone	08 8408 0400  (please direct enquiries to the Responsible Officer for Public Interest Disclosure)
Email	publicinterestdisclosure@ahc.sa.gov.au
Postal	Confidential Responsible Officer, Public Interest Disclosure PO Box 44 Woodside SA 5244

## 7. The Role of the Responsible Officer

- 7.1.** A person designated as a Responsible Officer for the Council:
- 7.1.1.** must:
- 7.1.1.1.** receive appropriate Disclosures relating to the Council and ensure compliance with the PID Act, and the Public Interest Disclosure Procedure, in relation to any such Disclosures;
  - 7.1.1.2.** make appropriate recommendations to the principal officer of the Council in relation to dealing with Disclosures, including any suggested changes to this Policy or the Public Interest Disclosure Procedure; and
  - 7.1.1.3.** provide advice to officers and employees of the Council in relation to the administration of the PID Act; and

7.1.1.4. complete any training courses approved by the Commissioner for the purposes of the Public Interest Disclosure Regulations on a regular basis; and

~~7.1.1.4.~~7.1.1.5. assist in providing annual refresher training to all Council employees and Council members; and

**7.1.2.** may carry out any other functions relating to the PID Act.

**7.2.** Upon the receipt of a Disclosure, the Responsible Officer will deal with the disclosure in accordance with the Public Interest Disclosure Procedure.

**7.3.** In making any determination or taking any action under this Policy or pursuant to the Public Interest Disclosure Procedure:

**7.3.1.** the Responsible Officer may seek legal advice from Council's Lawyers and/or guidance from SAPOL or the Ombudsman in relation to the most appropriate course of action to pursue; and

**7.3.2.** is authorised to incur costs in accordance with the Council's Budget for that purpose.

**7.4.** The Responsible Officer will liaise as required with the Informant and any Assessor in relation to any investigation process undertaken in accordance with the Public Interest Disclosure Procedure, and will ensure that the Informant is provided with support and protection as necessary and appropriate in the circumstances of the Disclosure.

## **8. Information to Elected Body**

**8.1.** As a matter of discretion, the Chief Executive Officer may inform the elected body, on a confidential basis, of the fact that an investigation of a Disclosure took place and the outcome of the investigation.

**8.2.** Factors the Chief Executive Officer will take into account in determining whether to inform the elected body under paragraph 8.1 above and the level of detail provided in doing so are to include:

**8.2.1.** if known, the identity of the Informant, and whether the Informant has consented to his/her identity being divulged;

**8.2.2.** if applicable, the identity of any person the subject of the Disclosure;

**8.2.3.** the impact (if any) of the disclosed matter(s) upon the Council's achievement of its objectives under its Strategic Plan and/or policies; and

**8.2.4.** the impact of any action taken to finalise the matter upon the Council's operations and/or budget.

**8.3.** In the event the Disclosure and/or any subsequent investigation process is confined to issues that impact only upon Council staff and human resource processes, the Chief Executive Officer will not inform the elected body of the fact of the Disclosure and/or

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investigation (since these matters fall outside the roles and responsibilities of Council Members under the *Local Government Act 1999*).

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## 9. Protection for the Informant

- 9.1.** An Informant who makes an appropriate Disclosure is protected by:
- 9.1.1.** immunity from criminal or civil liability as provided for in section 5(1) of the PID Act;
  - 9.1.2.** a prohibition on disclosure of his/her identity as provided for in section 8 of the PID Act;
  - 9.1.3.** a prohibition against Victimisation as provided for in section 9 of the PID Act; and
  - 9.1.4.** a prohibition against hindering, obstructing or preventing an Informant from making an appropriate Disclosure as provided for in section 11 of the PID Act.
- 9.2.** The PID Act does not provide any protection to people who knowingly make disclosures that are false or misleading in a material particular (whether by reason of the inclusion or omission of a particular).
- 9.3.** A person who knowingly makes a Disclosure that is false or misleading in a material particular is guilty of an offence and may be prosecuted.
- 9.4.** A person who personally commits an act of Victimisation against an Informant is guilty of an offence and may be prosecuted.
- 9.5.** The Council will take action as appropriate in the circumstances of the relevant Disclosure/s to protect Informants from Victimisation. Such action may include acting in accordance with the risk minimisation steps set out in the Public Interest Disclosure Procedure and/or referring the matter to the SA Police.
- 9.6.** Any Council Member or employee or officer of the Council who:
- 9.6.1.** knowingly makes a disclosure that is false or misleading in a material particular; or
  - 9.6.2.** commits an act of Victimisation in relation to an Informant; or
  - 9.6.3.** acts otherwise than in accordance with this Policy or the Public Interest Disclosure Procedure (including with respect to divulging the identity of an Informant) in relation to a Disclosure
- may also face disciplinary action by the Council or the Chief Executive Officer (as appropriate).

**10. DELEGATION**

**10.1.** The Chief Executive Officer has the delegation to:

- Approve, amend and review any procedures that shall be consistent with this Policy; and
- Make any formatting, nomenclature or other minor changes to the Policy during the period of its currency.

**11. AVAILABILITY OF THE POLICY**

**11.1.** This Policy will be available for inspection at the Council's Offices during ordinary business hours and via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au). Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

**Appendix A**  
**Relevant Authorities**

Where the information relates to...	the relevant authority is...
<p>a public officer*</p> <p>*as defined and set out in Schedule 1 of the <i>Independent Commissioner Against Corruption Act 2012</i> - relevantly, this includes members, officers and employees of local government bodies</p>	<p>either:</p> <ul style="list-style-type: none"> <li>• the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; or</li> <li>• the person who is in fact responsible for the management or supervision of the public officer; or</li> <li>• the relevant responsible officer (as designated by the Council in accordance with section 12 of the PID Act)</li> </ul>
a public sector agency or public sector employee	<p>either:</p> <ul style="list-style-type: none"> <li>• the Commissioner for Public Sector Employment; or</li> <li>• the responsible officer for the relevant public sector agency</li> </ul>
an agency to which the <i>Ombudsman Act 1972</i> applies	the Ombudsman
a location within the area of a particular council established under the <i>Local Government Act 1999</i>	a member, officer or employee of that Council
a risk to the environment	the Environment Protection Authority
an irregular and unauthorised use of public money or substantial	the Auditor-General
the commission, or suspected commission, of any offence	a member of the police force
a judicial officer	the Judicial Conduct Commissioner
a member of Parliament	the Presiding Officer of the House of Parliament to which the member belongs
a person or a matter of a prescribed class <sup>1</sup>	an authority declared by the regulations to be a relevant authority in relation to such information
<p>public interest information - being:</p> <ul style="list-style-type: none"> <li>• environmental and health information (information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public); or</li> </ul> <p>public administration information (information that raises a potential issue of corruption, misconduct or maladministration in public administration)</p>	<ul style="list-style-type: none"> <li>• the OPI;</li> <li>• a Minister of the Crown; or</li> <li>• any other prescribed person or person of a prescribed class</li> </ul>

<sup>1</sup> at this stage, no prescribed persons or classes have been identified

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## **Appendix 2**

*Public Interest Disclosure Policy (clean copy)*

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# *Council Policy*

## Public Interest Disclosure



# COUNCIL POLICY

 <p>Adelaide Hills COUNCIL</p>	<h2>PUBLIC INTEREST DISCLOSURE</h2>
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<b>Policy Number:</b>	<b>GOV-16</b>
<b>Responsible Department(s):</b>	<b>Governance and Performance</b>
<b>Other Relevant Policies:</b>	<i>Fraud and Corruption Prevention Policy Code of Conduct for Council Employees Council Member Conduct Policy Internal Review of Council Decisions Policy Complaint Handling Policy</i>
<b>Relevant Procedure(s):</b>	<b>Public Interest Disclosure Procedure</b>
<b>Relevant Legislation:</b>	<i>Criminal Law Consolidation Act 1935 Independent Commissioner Against Corruption Act 2012 Local Government Act 1999 Ombudsman Act 1972 Public Interest Disclosure Act 2018</i>
<b>Policies and Procedures Superseded by this policy on its Adoption:</b>	<b>Whistleblower Protection Policy: 08 March 2016, Item 12.2,8 Public Interest Disclosure, 25 June 2019, 161/19</b>
<b>Adoption Authority:</b>	<b>Council</b>
<b>Date of Adoption:</b>	<b>TBC</b>
<b>Effective From:</b>	<b>1 September 2025</b>
<b>Minute Reference for Adoption:</b>	<b>TBC</b>
<b>Next Review:</b>	<b>No later than 1 September 2028 , or as required by legislation or changed circumstances.</b>

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### Version Control

<b>Version No.</b>	<b>Date of Effect</b>	<b>Description of Change(s)</b>	<b>Approval</b>
1.0	25 June 2019	New Policy (replaced Whistleblowers)	Council
2.0	12 May 2021	Review of Policy	Council
3.0	TBC	Review of Policy	Council

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## PUBLIC INTEREST DISCLOSURE

### 1. INTRODUCTION

- 1.1.** The Adelaide Hills Council is committed to upholding the principles of transparency and accountability in its administrative and management practices and, therefore, encourages the making of disclosures that reveal public interest information.

The purpose of this Policy is to ensure that the Adelaide Hills Council:

- properly fulfils its responsibilities under the *Public Interest Disclosure Act 2018* (the PID Act);
- encourages and facilitates Disclosures of Public Interest Information in accordance with the objects and requirements of the PID Act;
- ensures there is appropriate oversight of public interest disclosures about corruption, misconduct and maladministration in public administration;
- provides appropriate protection for those who make Disclosures in accordance with the Act; and
- acknowledges the need to appropriately support Informants, the Responsible Officer and, as appropriate, those Public Officers affected by any appropriate Disclosure.

### 2. OBJECTIVES

- 2.1.** This Policy applies to appropriate Disclosures of Public Interest Information that are made in accordance with the PID Act by public officers including Council Members, Officers and Employees of the Council, and by members of the public, and is intended to complement the reporting framework under the *Independent Commissioner Against Corruption Act 2012* (the ICAC Act).

- 2.2.** This Policy is also designed to complement the existing communication channels within Council, and operate in conjunction with other existing policies, including:

- Fraud & Corruption Prevention Policy;
- Code of Conduct for Council Employees;
- Behavioural Standards for Council Members and
- Complaint Handling Policy and Internal Review of Council Decisions Policy under section 270 of the Local Government Act 1999.

- 2.3.** The Council is committed to:

- Ensuring all Council employees and Council members are aware of this Policy and receive annual refresher training to encourage and facilitate the making of appropriate public disclosures;
- referring, as necessary, appropriate Disclosures to another Relevant Authority;

- where the Disclosure relates to Corruption, or serious or systemic Misconduct or Maladministration in public administration, reporting the Disclosure directly to the Office of Public Integrity (OPI) in accordance with the Guidelines and the requirements of the ICAC Act;
- otherwise facilitating the investigation of appropriate Disclosures in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

### 3. DEFINITIONS

For the purposes of this Policy the following definitions apply.

**Assessor** means the person designated by the Responsible Officer as being responsible for investigating a disclosure made to Adelaide Hills Council in accordance with the Public Interest Disclosure Procedure. The Assessor must not have had any involvement in the matter(s) to which the disclosure relates.

**Commissioner** means the person holding or acting in the office of the Independent Commissioner Against Corruption.

**Corruption in public administration** is defined in section 5(1) of the ICAC Act and means:

- an offence against Part 7 Division 4 (Offences relating to public officers) of the Criminal Law Consolidation Act 1935, which includes the following offences:
  - bribery or corruption of public officers;
  - threats or reprisals against public officers;
  - abuse of public office;
  - demanding or requiring benefit on basis of public office;
  - offences relating to appointment to public office; or
- an offence against the Public Sector (Honesty and Accountability) Act 1995 or the Public Corporations Act 1993, or an attempt to commit such an offence; or
- an offence against the Lobbyists Act 2015, or an attempt to commit such an offence; or
- any other offence (including an offence against Part 5 (Offences of dishonesty) of the Criminal Law Consolidation Act 1935) committed by a public officer while

acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or

- any of the following in relation to an offence referred to in a preceding paragraph:
  - aiding, abetting, counselling or procuring the commission of the offence;
  - inducing, whether by threats or promises or otherwise, the commission of the offence;
  - being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
  - conspiring with others to effect the commission of the offence

**Council** means the Adelaide Hills Council.

**Detriment** includes:

- injury, harm (including psychological harm), damage (including damage to reputation) or loss;
- intimidation or harassment;
- discrimination, disadvantage or adverse treatment in relation to a person's employment; and/or
- threats of reprisal (which may be express or implied, and/or conditional or unconditional).

**Directions and Guidelines** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act and/or section 14 of the PID Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au)).

**Disclosure** means an appropriate disclosure of public interest information made by an Informant to a Relevant Authority.

- A person makes an appropriate disclosure of environmental and health information if:
  - the person:

<ul style="list-style-type: none"> <li>(i) believes on reasonable grounds that the information is true; or</li> <li>(ii) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and <ul style="list-style-type: none"> <li>○ the disclosure is made to a Relevant Authority.</li> </ul> </li> </ul> <ul style="list-style-type: none"> <li>● A person makes an appropriate disclosure of public administration information if: <ul style="list-style-type: none"> <li>○ the person: <ul style="list-style-type: none"> <li>(i) is a public officer;</li> <li>(ii) reasonably suspects that the information raises a potential issue of <b>corruption, misconduct or maladministration</b> in public administration; and</li> </ul> </li> <li>○ the disclosure is made to a Relevant Authority.</li> </ul> </li> </ul>
<p><b>Employee</b> refers to all the Council's employees whether they are working in a full-time, part-time or casual capacity.</p>
<p><b>Environmental and health information</b> means information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public.</p>
<p><b>Fraud</b> includes an intentional dishonest act or omission done with the purpose of deceiving.</p>
<p><b>ICAC Act</b> is the <i>Independent Commissioner Against Corruption Act 2012</i>.</p>
<p><b>Informant</b> means a person who makes an appropriate disclosure of public interest information to a Relevant Authority.</p>
<p><b>Maladministration in public administration</b> is defined in section 5(4) of the ICAC Act and means:</p>

- conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
- conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- includes conduct resulting from impropriety, incompetence or negligence; and
- is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

**Misconduct in public administration** is defined in section 5(3) of the ICAC Act and means:

- contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- other misconduct of a public officer while acting in his or her capacity as a public officer.

**Office for Public Integrity (OPI)** is the office established under the ICAC Act that has the function to:

- receive and assess complaints about public administration from members of the public;
- receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
- refer complaints and reports to inquiry agencies, public authorities and public officers in circumstances approved by the Commissioner or make recommendations as to whether and by whom complaints and reports should be investigated;
- give directions or guidance to public authorities in circumstances approved by the Commissioner;
- perform other functions assigned to the Office by the Commissioner.

**Public administration** is defined at section 4 of the ICAC Act and, without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act 1972* will be taken to be carried out in the course of public administration.

<p><b>Public administration information</b> means information that raises a potential issue of corruption, misconduct or maladministration in public administration.</p>
<p><b>Public interest information</b> means environmental or health information, or public administration information.</p>
<p><b>PID Act</b> means the <i>Public Interest Disclosure Act 2018</i>.</p>
<p><b>Principal Officer</b> for the purposes of the PID Act means the Chief Executive Officer of the Council.</p>
<p><b>Public Officer</b> has the meaning given by section 4 and Schedule 1 of the ICAC Act, and includes:</p> <ul style="list-style-type: none"> <li>• a Council Member; and</li> <li>• an Employee or Officer of the Council;</li> </ul>
<p><b>Relevant Authority</b> means the person or entity that receives an appropriate disclosure of public interest information in accordance with the PID Act, as set out in Appendix A to this Policy.</p>
<p><b>Responsible Officer</b> is a person who has completed any training courses approved by the Commissioner for the purposes of the <i>Public Interest Disclosure Regulations 2019</i> and has been designated by the Council as responsible officer under section 12 of the PID Act.</p>
<p><b>Victimisation</b> occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate disclosure of public interest information.</p>

## 1. POLICY STATEMENT

### 4. Confidentiality

- 4.1. The identity of an Informant will be maintained as confidential in accordance with the PID Act.
- 4.2. A recipient of an appropriate Disclosure may only divulge the identity of an Informant where:



## 6. Disclosure Process

- 6.1.** Disclosures are to be handled by the Council in accordance with the Public Interest Disclosure Procedure.
- 6.2.** Nothing in this Policy prevents a person from making a Disclosure to a Relevant Authority external to the Council (i.e. the Ombudsman or the OPI). This is a choice to be made by the Informant at his/her discretion. The Council recommends an Informant have regard to the factors of the Public Interest Disclosure Procedure when deciding where to direct a Disclosure.
- 6.3.** A Disclosure may be made to the Council's designated Responsible Officer in person, by telephone or in writing. The relevant contact details are:

Telephone	08 8408 0400  (please direct enquiries to the Responsible Officer for Public Interest Disclosure)
Email	publicinterestdisclosure@ahc.sa.gov.au
Postal	Confidential Responsible Officer, Public Interest Disclosure PO Box 44 Woodside SA 5244

## 7. The Role of the Responsible Officer

- 7.1.** A person designated as a Responsible Officer for the Council:
- 7.1.1.** must:
- 7.1.1.1.** receive appropriate Disclosures relating to the Council and ensure compliance with the PID Act, and the Public Interest Disclosure Procedure, in relation to any such Disclosures;
  - 7.1.1.2.** make appropriate recommendations to the principal officer of the Council in relation to dealing with Disclosures, including any suggested changes to this Policy or the Public Interest Disclosure Procedure; and
  - 7.1.1.3.** provide advice to officers and employees of the Council in relation to the administration of the PID Act; and



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investigation (since these matters fall outside the roles and responsibilities of Council Members under the *Local Government Act 1999*).

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## 9. Protection for the Informant

- 9.1.** An Informant who makes an appropriate Disclosure is protected by:
- 9.1.1.** immunity from criminal or civil liability as provided for in section 5(1) of the PID Act;
  - 9.1.2.** a prohibition on disclosure of his/her identity as provided for in section 8 of the PID Act;
  - 9.1.3.** a prohibition against Victimisation as provided for in section 9 of the PID Act; and
  - 9.1.4.** a prohibition against hindering, obstructing or preventing an Informant from making an appropriate Disclosure as provided for in section 11 of the PID Act.
- 9.2.** The PID Act does not provide any protection to people who knowingly make disclosures that are false or misleading in a material particular (whether by reason of the inclusion or omission of a particular).
- 9.3.** A person who knowingly makes a Disclosure that is false or misleading in a material particular is guilty of an offence and may be prosecuted.
- 9.4.** A person who personally commits an act of Victimisation against an Informant is guilty of an offence and may be prosecuted.
- 9.5.** The Council will take action as appropriate in the circumstances of the relevant Disclosure/s to protect Informants from Victimisation. Such action may include acting in accordance with the risk minimisation steps set out in the Public Interest Disclosure Procedure and/or referring the matter to the SA Police.
- 9.6.** Any Council Member or employee or officer of the Council who:
- 9.6.1.** knowingly makes a disclosure that is false or misleading in a material particular; or
  - 9.6.2.** commits an act of Victimisation in relation to an Informant; or
  - 9.6.3.** acts otherwise than in accordance with this Policy or the Public Interest Disclosure Procedure (including with respect to divulging the identity of an Informant) in relation to a Disclosure
- may also face disciplinary action by the Council or the Chief Executive Officer (as appropriate).

**10. DELEGATION**

**10.1.** The Chief Executive Officer has the delegation to:

- Approve, amend and review any procedures that shall be consistent with this Policy; and
- Make any formatting, nomenclature or other minor changes to the Policy during the period of its currency.

**11. AVAILABILITY OF THE POLICY**

**11.1.** This Policy will be available for inspection at the Council's Offices during ordinary business hours and via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au). Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

**Appendix A**  
**Relevant Authorities**

Where the information relates to...	the relevant authority is...
<p>a public officer*</p> <p>*as defined and set out in Schedule 1 of the <i>Independent Commissioner Against Corruption Act 2012</i> - relevantly, this includes members, officers and employees of local government bodies</p>	<p>either:</p> <ul style="list-style-type: none"> <li>• the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; or</li> <li>• the person who is in fact responsible for the management or supervision of the public officer; or</li> <li>• the relevant responsible officer (as designated by the Council in accordance with section 12 of the PID Act)</li> </ul>
a public sector agency or public sector employee	<p>either:</p> <ul style="list-style-type: none"> <li>• the Commissioner for Public Sector Employment; or</li> <li>• the responsible officer for the relevant public sector agency</li> </ul>
an agency to which the <i>Ombudsman Act 1972</i> applies	the Ombudsman
a location within the area of a particular council established under the <i>Local Government Act 1999</i>	a member, officer or employee of that Council
a risk to the environment	the Environment Protection Authority
an irregular and unauthorised use of public money or substantial	the Auditor-General
the commission, or suspected commission, of any offence	a member of the police force
a judicial officer	the Judicial Conduct Commissioner
a member of Parliament	the Presiding Officer of the House of Parliament to which the member belongs
a person or a matter of a prescribed class <sup>1</sup>	an authority declared by the regulations to be a relevant authority in relation to such information
<p>public interest information - being:</p> <ul style="list-style-type: none"> <li>• environmental and health information (information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public); or</li> </ul> <p>public administration information (information that raises a potential issue of corruption, misconduct or maladministration in public administration)</p>	<ul style="list-style-type: none"> <li>• the OPI;</li> <li>• a Minister of the Crown; or</li> <li>• any other prescribed person or person of a prescribed class</li> </ul>

<sup>1</sup> at this stage, no prescribed persons or classes have been identified

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## **Appendix 3**

*Public Interest Disclosure Procedure (with tracked changes)*

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## ORGANISATIONAL PROCEDURE

 <p><b>Adelaide Hills</b> COUNCIL</p>	<h3 style="margin: 0;">PUBLIC INTEREST DISCLOSURE</h3>
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<b>Procedure Number:</b>	OP-CEO-01
<b>Responsible Department(s):</b>	Governance <del>&amp; Performance</del>
<b>Relevant Officer</b>	Executive <del>Manager Governance</del> <u>Officer &amp; Performance</u>
<b>Relevant Policies:</b>	Public Interest Disclosure Policy
<b>Other Relevant Procedure(s):</b>	Nil
<b>Relevant Legislation:</b>	Public Interest Disclosure Act 2018 Local Government Act 1999 ICAC Act 2012
<b>Policies and Procedures Superseded by this procedure on its Adoption:</b>	Whistleblowers Protection Act Whistleblowers Protection Policy
<b>Approver:</b>	<del>Greg Georgopoulos</del> <u>Andrew Aitken</u> , Chief Executive Officer
<b>Effective From:</b>	<del>TBA</del> <u>12 May 2021</u>
<b>Next Review:</b>	No later than <del>30 July 2028</del> <u>27 April 2024</u> or as required by legislation or changed circumstances

## PUBLIC INTEREST DISCLOSURE PROCEDURE

### Version Control

<b>Version No.</b>	<b>Date of Effect</b>	<b>Description of Change(s)</b>	<b>Approval</b>
1.0	12/5/21	Initial Procedure	CEO
1.1	XX XX	Periodic Review – Minor updates	CEO

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## TABLE OF CONTENTS

1.	PRINCIPAL OFFICER - STATEMENT OF INTENT .....	3
2.	INTRODUCTION.....	4
3.	SCOPE .....	5
4.	DEFINITIONS .....	5
5.	RESPONSIBILITIES.....	10
6.	RESPONSIBLE OFFICER CONTACT DETAILS .....	11
7.	CONFIDENTIALITY .....	11
8.	DISCLOSURE PROCESS .....	12
9.	RECEIPT OF A DISCLOSURE .....	14
10.	PRELIMINARY ASSESSMENT OF DISCLOSURE .....	15
11.	NOTIFICATION OF PRELIMINARY ASSESSMENT .....	17
12.	INVESTIGATION PROCEDURE .....	18
13.	NOTIFICATION OF FURTHER ACTION .....	20
14.	FINAL REPORT AND RECOMMENDATION.....	21
15.	SECURE HANDLING AND STORAGE OF INFORMATION .....	22
16.	PROTECTION FOR THE INFORMANT .....	22
17.	AVAILABILITY OF THE PROCEDURE .....	23
18.	DELEGATION .....	23
	APPENDIX A - RELEVANT AUTHORITIES .....	24
	APPENDIX B - NOTIFICATION PROCESS FLOWCHART .....	25
	APPENDIX C – DISCLOSURE TEMPLATE .....	26

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## 1. PRINCIPAL OFFICER - STATEMENT OF INTENT

This Procedure has been prepared in accordance with the requirements of sections 12(4) and (5) of the Public Interest Disclosure Act 2018 (PID Act).

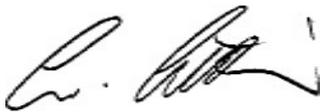
As Chief Executive Officer of the Adelaide Hills Council, and designated Principal Officer for the purposes of the PID Act, I expect that the implementation and operation of the PID Act will encourage and facilitate:

- further transparency and accountability in the Council's administrative and management practices; and
- the Disclosure, in the public interest, of information about substantial risks to public health or safety, or to the environment, and about corruption, misconduct and maladministration in public administration.

This Procedure, and the Council's Public Interest Disclosure Policy, is designed to enable the above ~~at~~ to occur, by ensuring that proper procedures are in place for the making of such Disclosures and for dealing with such Disclosures, and by providing appropriate protections for those who make such Disclosures.

I, and the other staff, officers and Council Members at the Adelaide Hills Council remain deeply committed to the protection of informants who make public interest Disclosures in accordance with the objectives of the PID Act, and to the genuine and efficient consideration and action in relation to information provided to the Council via a public interest Disclosure, as contemplated and demonstrated by this Procedure.

Any questions about this Procedure or the Council's Public Interest Disclosure Policy should be directed in the first instance to the Responsible Officer, whose details are at Part 5 of this Procedure.



[Greg Georgopoulos](#) ~~Andrew Aitken~~

Chief Executive Officer, Adelaide Hills Council

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## 2. INTRODUCTION

**2.1.** The Adelaide Hills Council is committed to:

- upholding the principles of transparency and accountability in its administrative and management practices;
- the protection of informants who make public interest Disclosures; and
- the genuine and efficient consideration and action in relation to information provided in a public interest Disclosure

and, therefore, encourages the making of appropriate Disclosures that reveal public interest information in accordance with this Procedure.

**2.2.** The Adelaide Hills Council is also committed to:

- referring, as necessary, appropriate Disclosures to another Relevant Authority;
- where the Disclosure relates to Corruption, or serious or systemic Misconduct or Maladministration in public administration, reporting the Disclosure directly to the OPI in accordance with the Guidelines and the requirements of the ICAC Act;
- otherwise facilitating the investigation of appropriate Disclosures in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

**2.3.** This document explains the applicable procedures and processes the Adelaide Hills Council has in place for making and dealing with appropriate Disclosures of public interest information, to ensure that the Adelaide Hills Council:

- properly fulfils its responsibilities under the PID Act and the ICAC Act;
- appropriately encourages and facilitates Disclosures of Public Interest Information, including environmental and health information regarding a location within the area of the Adelaide Hills Council;
- provides a process by which Disclosures may be made so that they are properly investigated;
- provides appropriate protection for those who make Disclosures in accordance with the Act; and

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- recognises the need to appropriately support Informants, the Responsible Officer and, as appropriate, those Public Officers affected by any appropriate Disclosure.

2.4. The Council will review and update this Procedure [and the Public Interest Disclosure Policy concurrently, at minimum every three years or when required to due to legislation or changed circumstances.](#) ~~each year as part of its annual policy review.~~

### 3. SCOPE

3.1. This Procedure applies to appropriate Disclosures of Public Interest Information that are made in accordance with the PID Act, by public officers including Council Members, Officers and Employees of the Council, and by members of the public.

3.2. This Procedure is intended to complement the reporting framework under the ICAC Act, and designed to complement the existing communication channels within Council and to operate in conjunction with other existing policies, including the:

- Public Interest Disclosure Policy;
- Fraud, Corruption, Misconduct and Maladministration Policy;
- Code of Conduct for Council Employees;
- Code of Conduct for Council Members; and
- Internal Review of Council Decisions Policy

### 4. DEFINITIONS

For the purposes of this Procedure the following definitions apply.

4.1. **Commissioner** means the person holding or acting in the office of the Independent Commissioner Against Corruption.

4.2. **Corruption in public administration** is defined in section 5(1) of the ICAC Act and means:

4.2.1. an offence against Part 7 Division 4 (Offences relating to public officers) of the Criminal Law Consolidation Act 1935, which includes the following offences:

- (i) bribery or corruption of public officers;
- (ii) threats or reprisals against public officers;
- (iii) abuse of public office;

## PUBLIC INTEREST DISCLOSURE PROCEDURE

(iv) demanding or requiring benefit on basis of public office;

(v) offences relating to appointment to public office; or

**4.2.2.** an offence against the Public Sector (*Honesty and Accountability*) Act 1995 or the *Public Corporations Act 1993*, or an attempt to commit such an offence; or

**4.2.3.** an offence against the *Lobbyists Act 2015*, or an attempt to commit such an offence; or

**4.2.4.** any other offence (including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935* committed by a public officer while acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or

**4.2.5.** any of the following in relation to an offence referred to in a preceding paragraph:

(i) aiding, abetting, counselling or procuring the commission of the offence;

(ii) inducing, whether by threats or promises or otherwise, the commission of the offence;

(iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;

(iv) conspiring with others to effect the commission of the offence

**4.3.** **Council** means [Adelaide Hills Council]

**4.4.** **Detriment** includes:

- injury, harm (including psychological harm), damage (including damage to reputation) or loss;
- intimidation or harassment;
- discrimination, disadvantage or adverse treatment in relation to a person's employment; and/or
- threats of reprisal (which may be express or implied, and/or conditional or unconditional).

## PUBLIC INTEREST DISCLOSURE PROCEDURE

**4.5. *Directions and Guidelines*** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act and/or section 14 of the PID Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au)).

**4.6. *Disclosure*** means an appropriate Disclosure of public interest information made by an Informant to a Relevant Authority.

A person makes an ***appropriate Disclosure of environmental and health information*** if:

- (a) the person:
  - (i) believes on reasonable grounds that the information is true; or
  - (ii) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its Disclosure so that its truth may be investigated; and
- (b) the Disclosure is made to a Relevant Authority.

A person makes an ***appropriate Disclosure of public administration information*** if:

- (a) the person:
  - (i) is a public officer; and
  - (ii) reasonably suspects that the information raises a potential issue of corruption, misconduct or maladministration in public administration; and
- (b) the Disclosure is made to a Relevant Authority.

**4.7. *Employee*** refers to all the Adelaide Hills Council's employees, whether they are working in a full-time, part-time or casual capacity.

**4.8. *Environmental and health information*** means information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public.

**4.9. *Fraud*** includes an intentional dishonest act or omission done with the purpose of deceiving.

**4.10. *ICAC Act*** is the Independent Commissioner Against Corruption Act 2012.

**4.11. *Assessor*** means the person designated by the Responsible Officer as being responsible for investigating a Disclosure made to the Adelaide Hills Council in accordance with this Procedure.

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- 4.12.** *Informant* means a person who makes an appropriate Disclosure of public interest information to a Relevant Authority.
- 4.13.** *Maladministration in public administration* is defined in section 5(4) of the ICAC Act and
- 4.13.1.** means:
- (i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
  - (ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- 4.13.2.** includes conduct resulting from impropriety, incompetence or negligence; and
- 4.13.3.** is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.
- 4.14.** *Misconduct in public administration* is defined in section 5(3) of the ICAC Act and means:
- 4.14.1.** contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- 4.14.2.** other misconduct of a public officer while acting in his or her capacity as a public officer.
- 4.15.** *Office for Public Integrity (OPI)* is the office established under the ICAC Act that has the function to:
- 4.15.1.** receive and assess complaints about public administration from members of the public;
  - 4.15.2.** receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
  - 4.15.3.** refer complaints and reports to inquiry agencies, public authorities and public officers in circumstances approved by the Commissioner or make

## PUBLIC INTEREST DISCLOSURE PROCEDURE

recommendations as to whether and by whom complaints and reports should be investigated;

**4.15.4.** give directions or guidance to public authorities in circumstances approved by the Commissioner;

**4.15.5.** perform other functions assigned to the Office by the Commissioner.

**4.16.** **Public administration** is defined in section 4 of the ICAC Act and, without limiting the acts that may comprise public administration, an administrative act within the meaning of the Ombudsman Act 1972 will be taken to be carried out in the course of public administration.

**4.17.** **Public administration information** means information that raises a potential issue of corruption, misconduct or maladministration in public administration.

**4.18.** **Public interest information** means environmental and health information, or public administration information.

**4.19.** **PID Act** means the Public Interest Disclosure Act 2018.

**4.20.** **Principal Officer** for the purposes of the PID Act means the Chief Executive Officer of the Council.

**4.21.** **Public Officer** has the meaning given by section 4 and Schedule 1 of the ICAC Act, and includes

- a Council member; and
- an employee or officer of the Council;

**4.22.** **Relevant Authority** means the person or entity that receives an appropriate Disclosure of public interest information in accordance with the PID Act, as set out in Appendix A to this Procedure.

**4.23.** **Responsible Officer** is a person who has completed any training courses approved by the Commissioner for the purposes of the Public Interest Disclosure Regulations 2019 and has been designated by the Council as responsible officer under section 12 of the PID Act.

**4.24.** **Victimisation** occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate Disclosure of public interest information.

## PUBLIC INTEREST DISCLOSURE PROCEDURE

### 5. RESPONSIBILITIES

- 5.1. The Principal Officer is responsible for:
- 5.1.1. ensuring that one or more appropriately qualified officers or employees of the Council are designated as responsible officers of the Council for the purposes of the PID Act and undertake any training required by the Public Interest Disclosure Regulations; and
  - 5.1.2. ensuring that the name and contact details of each responsible officer of the Council are made available to officers and employees of the council; and
  - 5.1.3. the preparation and maintenance of this Procedure in accordance with the requirements of the PID Act and the Directions and Guidelines, in particular the Public Interest Disclosure Guidelines.
- 5.2. A person designated as a Responsible Officer for the Council:
- 5.2.1. must:
    - 5.2.1.1. receive appropriate Disclosures relating to the Council and ensure compliance with the PID Act, and this Procedure, in relation to any such Disclosures;
    - 5.2.1.2. make appropriate recommendations to the principal officer of the Council in relation to dealing with Disclosures, including any suggested changes to this Procedure or the Public Interest Disclosure Policy; and
    - 5.2.1.3. provide advice to officers and employees of the Council in relation to the administration of the PID Act; and
    - 5.2.1.4. complete any training courses approved by the Commissioner for the purposes of the Public Interest Disclosure Regulations [on a regular basis](#); and
    - ~~5.2.1.4.~~5.2.1.5. [assist in providing annual refresher training to all Council employees and Council members; and](#)
    - ~~5.2.1.5.~~5.2.1.6. [may carry out any other functions relating to the PID Act.](#)
- 5.3. A Council member, employee or officer of the Council is responsible for

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 5.3.1.** ensuring they comply with this Procedure and the Public Interest Disclosure Policy when dealing with any Disclosure; and

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- 5.3.2.** immediately referring any Disclosure of environmental and health information made to them by a member of the public, or any Disclosure of public interest information made to them by a public officer, to the Responsible Officer.
- 5.4.** Upon receipt of a Disclosure, the Responsible Officer will deal with the Disclosure in accordance with the processes described in this Procedure, and within the authority granted by the Public Interest Disclosure Policy and the PID Act.
- 5.5.** If an Informant believes that his/her Disclosure is not being dealt with appropriately or in accordance with this Procedure or the Public Interest Disclosure Policy, they should contact the Responsible Officer in the first instance.

### 6. RESPONSIBLE OFFICER CONTACT DETAILS

- 6.1.** The Responsible Officer may be contacted in person, by telephone or in writing. The relevant contact details are:

Telephone	08 8408 0400 (please direct enquiries to the Responsible Officer for Public Interest Disclosure)
Email	<a href="mailto:publicinterestdisclosure@ahc.sa.gov.au">publicinterestdisclosure@ahc.sa.gov.au</a>
Website	<a href="https://ahc.sa.gov.au/council/public-interest-disclosures">https://ahc.sa.gov.au/council/public-interest-disclosures</a>
Postal	Confidential Responsible Officer, Public Interest Disclosure <a href="#">63 Mount Barker Road</a> <a href="#">Stirling SA 5152</a> PO Box 44 <a href="#">Woodside SA 5244</a>

### 7. CONFIDENTIALITY

- 7.1.** The identity of an Informant will be maintained as confidential in accordance with the PID Act.
- 7.2.** A recipient of an appropriate Disclosure may only divulge the identity of an Informant where:
- 7.2.1.** the recipient believes on reasonable grounds that it is necessary to divulge the identity of the Informant in order to prevent or minimise an imminent risk of serious physical injury or death to any person, and the identity of the Informant is then divulged to a person or authority that the recipient believes

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

on reasonable grounds is the most appropriate authority or person to be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;

**7.2.2.** the recipient has been issued with a notice from the OPI advising that the identity of the Informant is required by the OPI, in which case the recipient must disclose the identity of the Informant to the OPI;

**7.2.3.** doing so is necessary for the matter to be properly investigated (but only to the extent necessary to ensure proper investigation); or

**7.2.4.** the Informant consents to his/her identity being disclosed

**7.3.** The PID Act does not expressly require any other information relating to a Disclosure (including, for example, the nature of the allegations) to be maintained as confidential, but in considering whether to further disclose other information provided as part of an appropriate Disclosure the Council should be mindful of the prohibition against Victimisation in the PID Act.

**7.4.** An Informant may wish to remain anonymous, but in that event must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated.

### **8. DISCLOSURE PROCESS**

**8.1.** Relevantly for the purposes of this Procedure, the PID Act provides for protection for Informants where public interest Disclosures are made:

**8.1.1.** by a member of the public or a public officer about environmental and health information which the Informant reasonably believes to be true or which the Informant believes may be true and is of sufficient significance to warrant Disclosure, regarding a location within the Council area of a particular council; and/or

**8.1.2.** by a public officer with a reasonable suspicion about public administration information regarding either a location within a Council area or a public officer who is a member, officer or employee of the Council.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 8.2.** Disclosures should generally, and wherever possible, be directed in the first instance to the Responsible Officer, who has the responsibility for receiving appropriate Disclosures relating to the Council.
- 8.3.** However, nothing in this Procedure prevents a person from making a Disclosure to another Relevant Authority, including a Relevant Authority external to the Council. This is a choice to be made by the Informant at his/her discretion.
- 8.4.** The following are relevant considerations for an Informant in determining where to direct a Disclosure:
- 8.4.1.** when choosing to make a Disclosure internally, Disclosures relating to an elected member or a member of council staff, including the Chief Executive Officer (or person acting in that position), should usually be made to a Responsible Officer;
  - 8.4.2.** any Disclosure relating to a person appointed as a Responsible Officer should be made to the other person appointed as a Responsible Officer or failing this, to a Relevant Authority external to the Council (such as the OPI);
  - 8.4.3.** any Disclosure relating to public administration information about a public officer who is a member, officer or employee of the Council may be made to a Responsible Officer, or to the person responsible (either in fact, or as may be designated by the PID Act) for the management or supervision of the public officer the subject of the Disclosure;
  - 8.4.4.** any Disclosure relating to Maladministration or Misconduct in public administration may be reported to OPI in accordance with the ICAC Act;
  - 8.4.5.** if there is a reasonable suspicion of Corruption, or of Maladministration or Misconduct that is serious or systemic, it must be reported to the OPI in accordance with the Directions and Guidelines;
  - 8.4.6.** if a Disclosure contains allegations of Fraud or Corruption, the Informant should report the matter in accordance with the Council's Fraud and Corruption Policy, which provides that:
    - 8.4.6.1.** if the Disclosure relates to Corruption in public administration it will be reported to the OPI; and

## PUBLIC INTEREST DISCLOSURE PROCEDURE

**8.4.6.2.** if the Disclosure relates to Fraud, it may be reported to the Responsible Officer or direct to SAPOL.

**8.5.** A Disclosure may be made in person, by telephone or in writing (either by post, email or at the website). Where a Disclosure is made by telephone, the recipient must take notes of the conversation and, where possible, should ask the Informant to verify and sign the notes.

**8.6.** The following steps will be taken to ensure that a Disclosure is received securely:

**8.6.1.** All envelopes marked: Confidential, Public Interest Disclosure will be directed to the Responsible Officer unopened.

**8.6.2.** Access to the Public Interest Disclosure email is restricted to Responsible Officers only.

~~8.6.1.~~ **8.6.3.** Should the contact be via phone, calls will be directed to a Responsible Officer or the voicemail of the Responsible Officer. [councils to detail appropriate steps having regard to their resources and existing procedures]

## 9. RECEIPT OF A DISCLOSURE

**9.1.** A flowchart outlining the Disclosure Process is at Appendix B to this Procedure.

**9.2.** If a Council member, employee or officer receives a Disclosure of public interest information regarding a location within the Council area, the recipient of that Disclosure will:

**9.2.1.** ask the Informant whether they consent to the details of their identity being provided to the Responsible Officer, and in doing so advise the Informant that a failure to provide that consent may mean that the Disclosure cannot be properly investigated; and

**9.2.2.** refer the Disclosure to the Responsible Officer and, in doing so, comply with the wishes of the Informant with respect to whether details of their identity may be divulged.

**9.3.** Upon the receipt of a Disclosure (whether directly, or by referral from a Council Member, employee or officer), the Responsible Officer will:

**9.3.1.** immediately undertake a Preliminary Assessment in accordance with Part 10 of

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

this Procedure; and

**9.3.2.** as soon as practicable thereafter, in accordance with Part 11 of this Procedure:

**9.3.2.1.** notify the OPI of the Disclosure; and

**9.3.2.2.** confirm receipt of the Disclosure with the Informant; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 9.3.3.** subject to the outcome of the Preliminary Assessment, then take appropriate action, including, where required:
- 9.3.3.1.** appointing an Independent Assessor to further investigate the Disclosure in accordance with Part 12 of this Procedure; and
  - 9.3.3.2.** notifying the Informant of the outcome of any action, including any investigation in accordance with Part 13 of this Procedure; and
  - 9.3.3.3.** notifying the OPI of the outcome of any action taken in accordance with Part 13 of this Procedure; and/or
  - 9.3.3.4.** reporting the outcome of any action taken to the Minister in accordance with Part 13 of this Procedure; and
  - 9.3.3.5.** preparing and issuing a final report to the Principal Officer in accordance with Part 14 of this Procedure.

### **10. PRELIMINARY ASSESSMENT OF DISCLOSURE**

- 10.1.** Where the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will acknowledge receipt of the Disclosure within 5 Business Days and in doing so, will provide a copy of this [Procedure Policy](#) to the Informant.
- 10.2.** Upon receipt of a Disclosure, the Responsible Officer will undertake a preliminary assessment to determine:
- 10.2.1.** if the content of the Disclosure suggests there is an imminent risk of serious physical injury or death to any person or the public generally;
  - 10.2.2.** if the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration; or
  - 10.2.3.** if the information disclosed justifies further action, including a decision as to whether the Disclosure:
    - 10.2.3.1.** is frivolous, vexatious or trivial (in which case, no further action will be taken in relation to the Disclosure);

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**10.2.3.2.** involves a matter which has already been investigated or acted upon by a Relevant Authority and there is no reason to re-examine the matter or there is other good reason why no action should be taken in respect of the matter (in which case, no further action will be taken in relation to the Disclosure);

**10.2.3.3.** requires referral to another Relevant Authority external to the Council; or

**10.2.3.4.** warrants referral to an Independent Assessor for a formal investigation.

**10.3.** Where the Disclosure relates to public administration information about a public officer who is a member, officer or employee of the Council and it is made to the person responsible for the management or supervision of the public officer the subject of the Disclosure (the Supervisor), the Supervisor will conduct the Preliminary Assessment instead of the Responsible Officer, and will then report the outcome of his/her determination following the Preliminary Assessment to the Responsible Officer to action.

**10.4.** The Responsible Officer must report the outcome of his/her determination following the Preliminary Assessment to the Chief Executive Officer (unless the Disclosure relates to the Chief Executive Officer). Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.

**10.5.** Where the Responsible Officer (or Supervisor) determines that the content of the Disclosure suggests there is an imminent risk of serious physical injury or death to any person or to the public generally, the Responsible Officer (or Supervisor) must immediately communicate such information as may be necessary to mitigate that risk to the most appropriate agency (for example, South Australia Police, SafeWork SA, SA Ambulance, Environment Protection Authority). In doing so, the Responsible Officer or Supervisor must also have regard to clause 5.2.1 of this Procedure.

**10.6.** Where the Responsible Officer (or Supervisor) forms a reasonable suspicion that the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration, the Responsible Officer (or Supervisor) must comply with his/her reporting obligations under the ICAC Act in accordance with the Directions and Guidelines.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 10.7.** Where the Responsible Officer determines the Disclosure warrants referral to an external body or another Relevant Authority, the Responsible Officer will undertake the referral, including ensuring that such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take that action. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.
- 10.8.** Where the Responsible Officer determines the Disclosure warrants further investigation, the Responsible Officer will, having regard to available resources, appoint the Independent Assessor and refer the Disclosure to the Independent Assessor for investigation. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.
- 10.9.** Where the Responsible Officer determines the Disclosure requires any other action to ensure the matter the subject of the Disclosure is properly addressed, the Responsible Officer will include in his/her determination details of that other recommended action. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.

### **11. NOTIFICATION OF PRELIMINARY ASSESSMENT**

- 11.1.** So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of his/her determination in writing as soon as is reasonably practicable after the Preliminary Assessment has been made, and in any event within 30 days of receipt of the Disclosure. In doing so, the Responsible Officer must advise the Informant of:
- 11.1.1.** any action that has been, or will be, taken in relation to the Disclosure; or
  - 11.1.2.** if no action is being taken in relation to the Disclosure, the reason/s why.
- 11.2.** If the Responsible Officer fails to notify the Informant in accordance with clause 9.1 above, the Informant may be entitled to protection in relation to any subsequent Disclosure of that information to a journalist or member of Parliament in accordance with the PID Act.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 11.3.** If the Informant is dissatisfied with the Responsible Officer's determination, it is open to him/her to report the Disclosure to another Relevant Authority external to the Council.
- 11.4.** As soon as reasonably practicable following the Preliminary Assessment and notification to the Informant, the Responsible Officer must use the dedicated online notification form at [icac.sa.gov.au](http://icac.sa.gov.au) to notify OPI of the Disclosure (Initial Notification), and in doing so must ensure that the details required by Guideline 1.4 of the Public Interest Disclosure Guidelines are included in the Initial Notification.
- 11.5.** The Responsible Officer will retain the unique reference number issued by the OPI upon making the Initial Notification, and will ensure that reference number is provided to any other person or authority to whom the Disclosure is referred.

### **12. INVESTIGATION PROCEDURE**

- 12.1.** Where the Responsible Officer determines, following a Preliminary Assessment, that a Disclosure warrants referral to an Independent Assessor for a formal investigation and report to Council, the Responsible Officer will appoint an Independent Assessor in accordance with this Part to investigate the Disclosure.
- 12.2.** The Independent Assessor will be appointed on a case-by-case basis depending on the nature of the Disclosure. The Council may prepare a list of pre-approved persons who may be appointed as an Independent Assessor in any given circumstances, in which case the Responsible Officer must have regard to this list in appointing the Independent Assessor.
- 12.3.** The objectives of the investigation process are:
  - 12.3.1.** in appropriate circumstances, to investigate the substance of the Disclosure and to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report made;
  - 12.3.2.** to collate information relating to the allegation as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment;
  - 12.3.3.** to consider the information collected and to draw conclusions objectively and impartially;
  - 12.3.4.** to observe procedural fairness in the treatment of any person who is subject of the Disclosure; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 12.3.5.** to make recommendations arising from the conclusions drawn concerning remedial or other appropriate action.
- 12.4.** The Independent Assessor will observe the principles of natural justice throughout the investigation process. The investigation will be conducted in an efficient manner and will involve a thorough and balanced assessment of the available evidence and any other factors deemed relevant to making a fair and reasonable judgement about the matter.
- 12.5.** Upon receipt of a Disclosure referral under this Part, the Independent Assessor will bring the fact of the Disclosure to the attention of the person who is the subject of it in writing within 5 business days, and provide them with an opportunity to respond to the Disclosure within a reasonable timeframe (either in writing or in person). The full details of any allegations contained in the Disclosure need not be brought to the person's attention if the Independent Assessor considers that doing so will compromise the investigation.
- 12.6.** During any interview with the Independent Assessor, the person who is the subject of a Disclosure may be accompanied by any person providing support to him/her (including a lawyer) as he/she considers fit. Any costs incurred in relation to obtaining the assistance of a support person are the personal expenses of the person subject of the Disclosure. The support person is bound by a duty of confidentiality in relation to any matter discussed during such interview.
- 12.7.** The investigation will be undertaken in confidence. So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Independent Assessor will keep the identity of the Informant confidential unless the circumstances in clause 7.2 of this Procedure apply.
- 12.8.** The Independent Assessor will keep the Responsible Officer informed of the expected timeframes for completion of the investigation and the provision of his/her investigation report to the Responsible Officer.
- 12.9.** Upon finalising an investigation the Independent Assessor must prepare an investigation report to the Responsible Officer that will contain the following details:
- 12.9.1.** the allegation(s);
  - 12.9.2.** an account of all relevant information received including any rejected evidence, and the reasons why the rejection occurred;
  - 12.9.3.** the conclusions reached and the basis for them; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**12.9.4.** any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.

The report is to be accompanied by:

**12.9.5.** the transcript or other record of any verbal evidence taken, including tape recordings; and

**12.9.6.** all documents, statements or other exhibits received by the Independent Assessor and accepted as evidence during the course of the investigation.

**12.10.** Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.

**12.11.** The Responsible Officer must take whatever action is, in his/her discretion, considered appropriate in the circumstances having regard to the matters identified in the Independent Assessor's report.

### **13. NOTIFICATION OF FURTHER ACTION**

**13.1.** So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of his/her determination in writing as soon as is reasonably practicable after the Further Action has been taken and, in any event, within either:

**13.1.1.** 90 days of receipt of the Disclosure; or

**13.1.2.** such longer period as may be specified by written notice given by the Responsible Officer within that 90 day period.

**13.2.** In doing so the Responsible Officer must advise the Informant of:

**13.2.1.** any action that has been, or will be, taken in relation to the Disclosure; or

**13.2.2.** if no action is being taken in relation to the Disclosure, the reason/s why.

**13.3.** If the Responsible Officer fails to notify the Informant in accordance with clauses 13.1 and 13.2 above, the Informant may be entitled to protection in relation to any subsequent Disclosure of that information to a journalist or member of Parliament in accordance with the PID Act.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 13.4.** If the Informant is dissatisfied with the Responsible Officer's determination or the action taken it is open to him/her to report the Disclosure to another Relevant Authority external to the Council.
- 13.5.** As soon as reasonably practicable following the Preliminary Assessment and notification to the Informant, the Responsible Officer must use the dedicated online notification form at [icac.sa.gov.au](http://icac.sa.gov.au) to notify OPI of the action taken in relation to the Disclosure (Further Notification) and, in doing so, must ensure that the details required by Guideline 2 of the Public Interest Disclosure Guidelines are included in the Further Notification.
- 13.6.** If the Disclosure came to the Council by way of a referral from a Minister, the Responsible Officer must ensure that the Minister is also notified of the action taken in relation to the Disclosure, and the outcome of any such action. The Minister should be notified in accordance with this clause following the Preliminary Assessment if the Responsible Officer determines that no action is to be taken.

### **14. FINAL REPORT AND RECOMMENDATION**

- 14.1.** Upon finalising any action required in relation to a Disclosure, the Responsible Officer must prepare a report that will contain the following details:
- 14.1.1.** the subject of the Disclosure;
  - 14.1.2.** an account of the steps taken by the Responsible Officer in accordance with this Procedure, including, where appropriate, enclosing a copy of any Independent Assessor's report;
  - 14.1.3.** conclusions reached as a result of the steps taken in response to the Disclosure and the basis for them; and
  - 14.1.4.** any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.
- 14.2.** Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.
- 14.3.** The Responsible Officer's Report must be provided to the Chief Executive Officer to action as he/she considers appropriate.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 14.4.** The Chief Executive Officer may, in his/her discretion, inform the elected body, on a confidential basis, about a Disclosure in accordance with Part 9 of the Public Interest Disclosure Policy.

### **15. SECURE HANDLING AND STORAGE OF INFORMATION**

- 15.1.** The Responsible Officer must ensure accurate records of an appropriate Disclosure are securely and confidentially maintained including notes of all discussions, phone calls, and interviews.
- 15.2.** The Responsible Officer will ensure all information relating to an appropriate Disclosure is maintained as confidential and as such, will be solely responsible for the secure storage of this information, which will be stored separately from the Council's records.
- 15.3.** In performing his/her duties, the Responsible Officer will maintain a confidential file of information (including written documents, disks, tapes, film or other objects that contain information) that relates to a Disclosure and/or is a product of the associated investigation/reporting process. All such information will be recorded in a register which is to remain confidential and be securely stored.
- 15.4.** In the event that a person's appointment as a Responsible Officer is terminated, the person must provide this information to the newly-appointed Responsible Officer and having done so will continue to be bound by a duty of confidentiality in respect of an Informant's identity and the information received as a result of the Disclosure.
- 15.5.** Although the Responsible Officer is ultimately responsible to ensure public interest information will be securely received and stored, the security and confidentiality obligations outlined in this Part also apply to any Independent Assessor appointed pursuant to this Procedure in relation to any Investigation.

### **16. PROTECTION FOR THE INFORMANT**

- 16.1.** Although the PID Act does not provide any protection to people who knowingly make Disclosures that are false or misleading in a material particular, an Informant who makes an appropriate Disclosure will ordinarily be protected by:
- 16.1.1.** immunity from criminal or civil liability;
- 16.1.2.** a prohibition on Disclosure of his/her identity, other than in limited specific circumstances;

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- 16.1.3.** a prohibition against Victimisation; and
- 16.1.4.** a prohibition against hindering, obstructing or preventing an Informant from making an appropriate Disclosure.
- 16.2.** A person who personally commits an act of Victimisation against an Informant is guilty of an offence and may be prosecuted.
- 16.3.** The Council will take action as appropriate in the circumstances of the relevant Disclosure/s to protect Informants from Victimisation, and/or from being hindered or obstructed in making a Disclosure. Such action may include acting in accordance with the following risk minimisation steps:
  - 16.3.1.** Securely store PID information.
  - 16.3.2.** Refer relevant matters to the ICAC.
  - 16.3.3.** Refer relevant matters to the SA Police.
  - 16.3.4.** Undertake disciplinary action (as appropriate) for any failure to act otherwise than in accordance with this Procedure or the Public Interest Disclosure Policy (including with respect to divulging the identity of an Informant) in relation to a Disclosure.

### 17. AVAILABILITY OF THE PROCEDURE

- 17.1.** This Procedure will be available free of charge for inspection at the Council's Offices during ordinary business hours and via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au) Copies will also be provided to the public upon request and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

### 18. DELEGATION

- 18.1.** [The Governance team and Performance](#) has the delegation to:
  - 18.1.1.** Make any formatting, nomenclature or other minor changes to the Procedure during the period of its currency.
- 18.2.** Responsibly Officer(s) has the delegation to:
  - 18.2.1.** Undertake PID review and investigation in accordance with this Procedure.

# PUBLIC INTEREST DISCLOSURE PROCEDURE

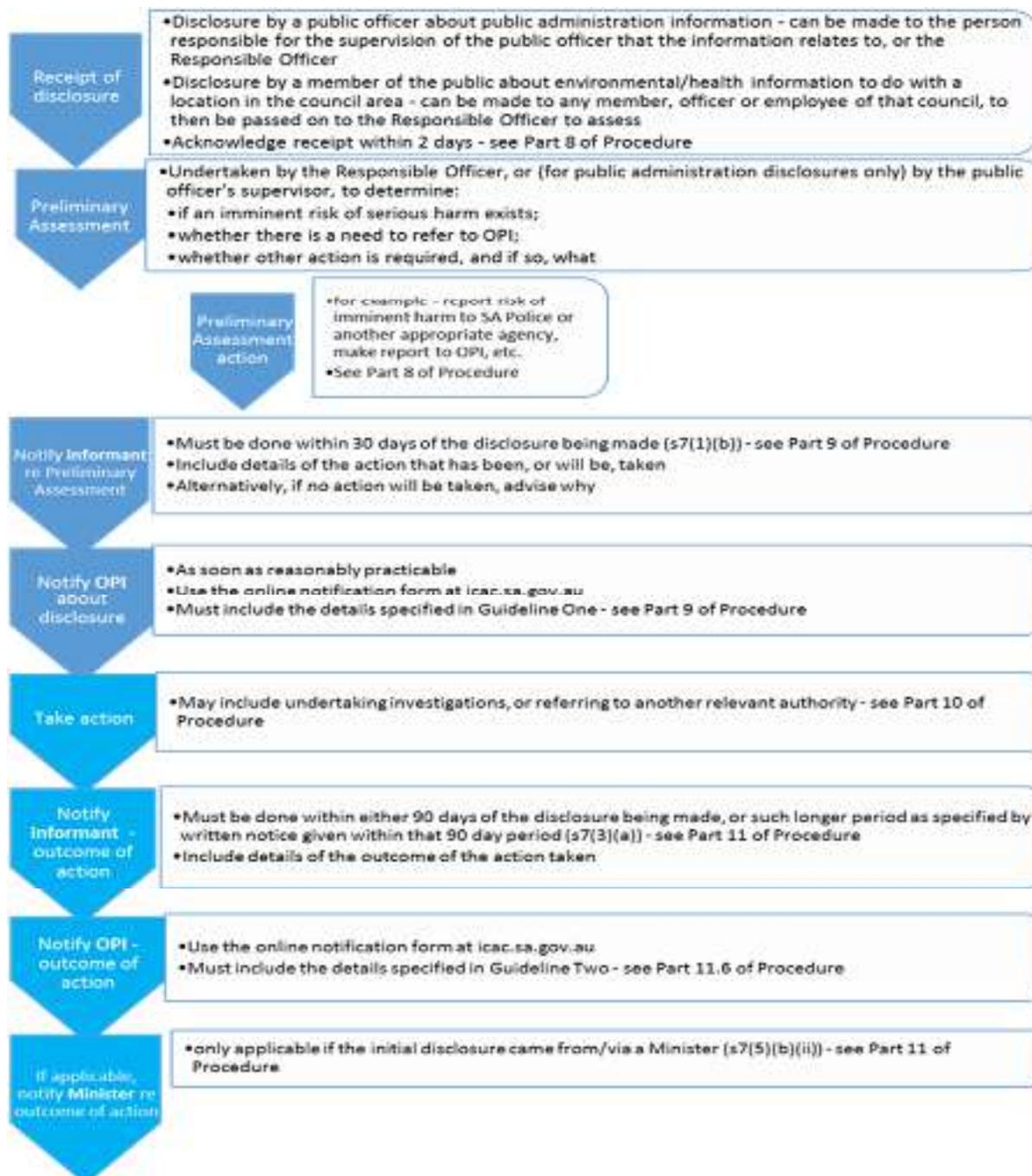
## APPENDIX A - RELEVANT AUTHORITIES

Where the information relates to...	the relevant authority is...
<p>a public officer*</p> <p>*as defined and set out in Schedule 1 of the <i>Independent Commissioner Against Corruption Act 2012</i> - relevantly, this includes members, officers and employees of local government bodies</p>	<p>either:</p> <p>the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer;</p> <p>or</p> <p>the person who is in fact responsible for the management or supervision of the public officer;</p> <p>or</p> <p>the relevant responsible officer (as designated by the Council in accordance with section 12 of the PID Act)</p>
a public sector agency or public sector employee	<p>either:</p> <p>the Commissioner for Public Sector Employment;</p> <p>or</p> <p>the responsible officer for the relevant public sector agency</p>
an agency to which the <i>Ombudsman Act 1972</i> applies	the Ombudsman
a location within the area of a particular council established under the <i>Local Government Act 1999</i>	a member, officer or employee of that Council
a risk to the environment	the Environment Protection Authority
an irregular and unauthorised use of public money or substantial	the Auditor-General
the commission, or suspected commission, of any offence	a member of the police force
a judicial officer	the Judicial Conduct Commissioner
a member of Parliament	the Presiding Officer of the House of Parliament to which the member belongs
a person or a matter of a prescribed class <sup>1</sup>	an authority declared by the regulations to be a relevant authority in relation to such information
<p>public interest information - being:</p> <p>environmental and health information (information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public); or</p> <p>public administration information (information that raises a potential issue of corruption, misconduct or maladministration in public administration)</p>	<p>the OPI;</p> <p>a Minister of the Crown; or</p> <p>any other prescribed person or person of a prescribed class</p>

<sup>1</sup> presently, no prescribed persons or classes have been identified

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## APPENDIX B - NOTIFICATION PROCESS FLOWCHART



# PUBLIC INTEREST DISCLOSURE PROCEDURE

## APPENDIX C – DISCLOSURE TEMPLATE

### SECTION 1 – Informant Details

<b>Title:</b>		<b>Date:</b>	
<b>First Name:</b>			
<b>Surname:</b>			
<b>Residential Address:</b>			
<b>Postcode:</b>		<b>State:</b>	
<b>Postal Address: (if different)</b>			
<b>Postcode:</b>		<b>State:</b>	
<b>Phone Number:</b>		<b>Mobile:</b>	
<b>Email:</b>			

### SECTION 2 – Disclosure

Is this a Disclosure of environmental and health information (circle below)		Is this a Disclosure of public administration information (circle below)	
YES	NO	YES	NO
<b>Disclosure Details:</b>			

## PUBLIC INTEREST DISCLOSURE PROCEDURE

*Please add more pages if required*

### SECTION 3 - Declaration

I do hereby declare that above particulars of information and facts stated are true, correct and complete to the best of my knowledge and belief.

Signed:

Print Name:

Date:

### SECTION 4 – RECORD KEEPING (Office Use Only)

Record Number:

Captured By:

Date:

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## **Appendix 4**

*Public Interest Disclosure Procedure (clean copy)*

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## ORGANISATIONAL PROCEDURE

 <p><b>Adelaide Hills</b> COUNCIL</p>	<b>PUBLIC INTEREST DISCLOSURE</b>
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<b>Procedure Number:</b>	<b>OP-CEO-01</b>
<b>Responsible Department(s):</b>	<b>Governance</b>
<b>Relevant Officer</b>	<b>Executive Governance Officer</b>
<b>Relevant Policies:</b>	<b>Public Interest Disclosure Policy</b>
<b>Other Relevant Procedure(s):</b>	<b>Nil</b>
<b>Relevant Legislation:</b>	<b>Public Interest Disclosure Act 2018 Local Government Act 1999 ICAC Act 2012</b>
<b>Policies and Procedures Superseded by this procedure on its Adoption:</b>	<b>Whistleblowers Protection Act Whistleblowers Protection Policy</b>
<b>Approver:</b>	<b>Greg Georgopoulos, Chief Executive Officer</b>
<b>Effective From:</b>	<b>TBA</b>
<b>Next Review:</b>	<b>No later than 30 July 2028 or as required by legislation or changed circumstances</b>

## PUBLIC INTEREST DISCLOSURE PROCEDURE

### Version Control

<b>Version No.</b>	<b>Date of Effect</b>	<b>Description of Change(s)</b>	<b>Approval</b>
1.0	12/5/21	Initial Procedure	CEO
1.1	XX XX	Periodic Review – Minor updates	CEO

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## TABLE OF CONTENTS

1.	PRINCIPAL OFFICER - STATEMENT OF INTENT .....	3
2.	INTRODUCTION.....	4
3.	SCOPE .....	5
4.	DEFINITIONS .....	5
5.	RESPONSIBILITIES.....	10
6.	RESPONSIBLE OFFICER CONTACT DETAILS .....	11
7.	CONFIDENTIALITY .....	11
8.	DISCLOSURE PROCESS .....	12
9.	RECEIPT OF A DISCLOSURE .....	14
10.	PRELIMINARY ASSESSMENT OF DISCLOSURE .....	15
11.	NOTIFICATION OF PRELIMINARY ASSESSMENT .....	17
12.	INVESTIGATION PROCEDURE .....	18
13.	NOTIFICATION OF FURTHER ACTION .....	20
14.	FINAL REPORT AND RECOMMENDATION.....	21
15.	SECURE HANDLING AND STORAGE OF INFORMATION .....	22
16.	PROTECTION FOR THE INFORMANT .....	22
17.	AVAILABILITY OF THE PROCEDURE .....	23
18.	DELEGATION .....	23
	APPENDIX A - RELEVANT AUTHORITIES .....	24
	APPENDIX B - NOTIFICATION PROCESS FLOWCHART .....	25
	APPENDIX C – DISCLOSURE TEMPLATE .....	26

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## 1. PRINCIPAL OFFICER - STATEMENT OF INTENT

This Procedure has been prepared in accordance with the requirements of sections 12(4) and (5) of the Public Interest Disclosure Act 2018 (PID Act).

As Chief Executive Officer of the Adelaide Hills Council, and designated Principal Officer for the purposes of the PID Act, I expect that the implementation and operation of the PID Act will encourage and facilitate:

- further transparency and accountability in the Council's administrative and management practices; and
- the Disclosure, in the public interest, of information about substantial risks to public health or safety, or to the environment, and about corruption, misconduct and maladministration in public administration.

This Procedure, and the Council's Public Interest Disclosure Policy, is designed to enable the above to occur, by ensuring that proper procedures are in place for the making of such Disclosures and for dealing with such Disclosures, and by providing appropriate protections for those who make such Disclosures.

I, and the other staff, officers and Council Members at the Adelaide Hills Council remain deeply committed to the protection of informants who make public interest Disclosures in accordance with the objectives of the PID Act, and to the genuine and efficient consideration and action in relation to information provided to the Council via a public interest Disclosure, as contemplated and demonstrated by this Procedure.

Any questions about this Procedure or the Council's Public Interest Disclosure Policy should be directed in the first instance to the Responsible Officer, whose details are at Part 5 of this Procedure.

Greg Georgopoulos

Chief Executive Officer, Adelaide Hills Council

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## 2. INTRODUCTION

**2.1.** The Adelaide Hills Council is committed to:

- upholding the principles of transparency and accountability in its administrative and management practices;
- the protection of informants who make public interest Disclosures; and
- the genuine and efficient consideration and action in relation to information provided in a public interest Disclosure

and, therefore, encourages the making of appropriate Disclosures that reveal public interest information in accordance with this Procedure.

**2.2.** The Adelaide Hills Council is also committed to:

- referring, as necessary, appropriate Disclosures to another Relevant Authority;
- where the Disclosure relates to Corruption, or serious or systemic Misconduct or Maladministration in public administration, reporting the Disclosure directly to the OPI in accordance with the Guidelines and the requirements of the ICAC Act;
- otherwise facilitating the investigation of appropriate Disclosures in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

**2.3.** This document explains the applicable procedures and processes the Adelaide Hills Council has in place for making and dealing with appropriate Disclosures of public interest information, to ensure that the Adelaide Hills Council:

- properly fulfils its responsibilities under the PID Act and the ICAC Act;
- appropriately encourages and facilitates Disclosures of Public Interest Information, including environmental and health information regarding a location within the area of the Adelaide Hills Council;
- provides a process by which Disclosures may be made so that they are properly investigated;
- provides appropriate protection for those who make Disclosures in accordance with the Act; and

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- recognises the need to appropriately support Informants, the Responsible Officer and, as appropriate, those Public Officers affected by any appropriate Disclosure.

2.4. The Council will review and update this Procedure and the Public Interest Disclosure Policy concurrently, at minimum every three years or when required to due to legislation or changed circumstances.

### 3. SCOPE

3.1. This Procedure applies to appropriate Disclosures of Public Interest Information that are made in accordance with the PID Act, by public officers including Council Members, Officers and Employees of the Council, and by members of the public.

3.2. This Procedure is intended to complement the reporting framework under the ICAC Act, and designed to complement the existing communication channels within Council and to operate in conjunction with other existing policies, including the:

- Public Interest Disclosure Policy;
- Fraud, Corruption, Misconduct and Maladministration Policy;
- Code of Conduct for Council Employees;
- Code of Conduct for Council Members; and
- Internal Review of Council Decisions Policy

### 4. DEFINITIONS

For the purposes of this Procedure the following definitions apply.

4.1. **Commissioner** means the person holding or acting in the office of the Independent Commissioner Against Corruption.

4.2. **Corruption in public administration** is defined in section 5(1) of the ICAC Act and means:

4.2.1. an offence against Part 7 Division 4 (Offences relating to public officers) of the Criminal Law Consolidation Act 1935, which includes the following offences:

- (i) bribery or corruption of public officers;
- (ii) threats or reprisals against public officers;
- (iii) abuse of public office;

## PUBLIC INTEREST DISCLOSURE PROCEDURE

(iv) demanding or requiring benefit on basis of public office;

(v) offences relating to appointment to public office; or

**4.2.2.** an offence against the Public Sector (*Honesty and Accountability*) Act 1995 or the *Public Corporations Act 1993*, or an attempt to commit such an offence; or

**4.2.3.** an offence against the *Lobbyists Act 2015*, or an attempt to commit such an offence; or

**4.2.4.** any other offence (including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935* committed by a public officer while acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or

**4.2.5.** any of the following in relation to an offence referred to in a preceding paragraph:

(i) aiding, abetting, counselling or procuring the commission of the offence;

(ii) inducing, whether by threats or promises or otherwise, the commission of the offence;

(iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;

(iv) conspiring with others to effect the commission of the offence

**4.3.** **Council** means Adelaide Hills Council

**4.4.** **Detriment** includes:

- injury, harm (including psychological harm), damage (including damage to reputation) or loss;
- intimidation or harassment;
- discrimination, disadvantage or adverse treatment in relation to a person's employment; and/or
- threats of reprisal (which may be express or implied, and/or conditional or unconditional).

## PUBLIC INTEREST DISCLOSURE PROCEDURE

**4.5. *Directions and Guidelines*** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act and/or section 14 of the PID Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au)).

**4.6. *Disclosure*** means an appropriate Disclosure of public interest information made by an Informant to a Relevant Authority.

A person makes an ***appropriate Disclosure of environmental and health information*** if:

- (a) the person:
  - (i) believes on reasonable grounds that the information is true; or
  - (ii) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its Disclosure so that its truth may be investigated; and
- (b) the Disclosure is made to a Relevant Authority.

A person makes an ***appropriate Disclosure of public administration information*** if:

- (a) the person:
  - (i) is a public officer; and
  - (ii) reasonably suspects that the information raises a potential issue of corruption, misconduct or maladministration in public administration; and
- (b) the Disclosure is made to a Relevant Authority.

**4.7. *Employee*** refers to all the Adelaide Hills Council's employees, whether they are working in a full-time, part-time or casual capacity.

**4.8. *Environmental and health information*** means information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public.

**4.9. *Fraud*** includes an intentional dishonest act or omission done with the purpose of deceiving.

**4.10. *ICAC Act*** is the Independent Commissioner Against Corruption Act 2012.

**4.11. *Assessor*** means the person designated by the Responsible Officer as being responsible for investigating a Disclosure made to the Adelaide Hills Council in accordance with this Procedure.

## PUBLIC INTEREST DISCLOSURE PROCEDURE

- 4.12.** *Informant* means a person who makes an appropriate Disclosure of public interest information to a Relevant Authority.
- 4.13.** *Maladministration in public administration* is defined in section 5(4) of the ICAC Act and
- 4.13.1.** means:
- (i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
  - (ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- 4.13.2.** includes conduct resulting from impropriety, incompetence or negligence; and
- 4.13.3.** is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.
- 4.14.** *Misconduct in public administration* is defined in section 5(3) of the ICAC Act and means:
- 4.14.1.** contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- 4.14.2.** other misconduct of a public officer while acting in his or her capacity as a public officer.
- 4.15.** *Office for Public Integrity (OPI)* is the office established under the ICAC Act that has the function to:
- 4.15.1.** receive and assess complaints about public administration from members of the public;
  - 4.15.2.** receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
  - 4.15.3.** refer complaints and reports to inquiry agencies, public authorities and public officers in circumstances approved by the Commissioner or make

## PUBLIC INTEREST DISCLOSURE PROCEDURE

recommendations as to whether and by whom complaints and reports should be investigated;

**4.15.4.** give directions or guidance to public authorities in circumstances approved by the Commissioner;

**4.15.5.** perform other functions assigned to the Office by the Commissioner.

**4.16.** **Public administration** is defined in section 4 of the ICAC Act and, without limiting the acts that may comprise public administration, an administrative act within the meaning of the Ombudsman Act 1972 will be taken to be carried out in the course of public administration.

**4.17.** **Public administration information** means information that raises a potential issue of corruption, misconduct or maladministration in public administration.

**4.18.** **Public interest information** means environmental and health information, or public administration information.

**4.19.** **PID Act** means the Public Interest Disclosure Act 2018.

**4.20.** **Principal Officer** for the purposes of the PID Act means the Chief Executive Officer of the Council.

**4.21.** **Public Officer** has the meaning given by section 4 and Schedule 1 of the ICAC Act, and includes

- a Council member; and
- an employee or officer of the Council;

**4.22.** **Relevant Authority** means the person or entity that receives an appropriate Disclosure of public interest information in accordance with the PID Act, as set out in Appendix A to this Procedure.

**4.23.** **Responsible Officer** is a person who has completed any training courses approved by the Commissioner for the purposes of the Public Interest Disclosure Regulations 2019 and has been designated by the Council as responsible officer under section 12 of the PID Act.

**4.24.** **Victimisation** occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate Disclosure of public interest information.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

### **5. RESPONSIBILITIES**

- 5.1.** The Principal Officer is responsible for:
- 5.1.1.** ensuring that one or more appropriately qualified officers or employees of the Council are designated as responsible officers of the Council for the purposes of the PID Act and undertake any training required by the Public Interest Disclosure Regulations; and
  - 5.1.2.** ensuring that the name and contact details of each responsible officer of the Council are made available to officers and employees of the council; and
  - 5.1.3.** the preparation and maintenance of this Procedure in accordance with the requirements of the PID Act and the Directions and Guidelines, in particular the Public Interest Disclosure Guidelines.
- 5.2.** A person designated as a Responsible Officer for the Council:
- 5.2.1.** must:
    - 5.2.1.1.** receive appropriate Disclosures relating to the Council and ensure compliance with the PID Act, and this Procedure, in relation to any such Disclosures;
    - 5.2.1.2.** make appropriate recommendations to the principal officer of the Council in relation to dealing with Disclosures, including any suggested changes to this Procedure or the Public Interest Disclosure Policy; and
    - 5.2.1.3.** provide advice to officers and employees of the Council in relation to the administration of the PID Act; and
    - 5.2.1.4.** complete any training courses approved by the Commissioner for the purposes of the Public Interest Disclosure Regulations on a regular basis; and
    - 5.2.1.5.** assist in providing annual refresher training to all Council employees and Council members; and
    - 5.2.1.6.** may carry out any other functions relating to the PID Act.
- 5.3.** A Council member, employee or officer of the Council is responsible for

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 5.3.1.** ensuring they comply with this Procedure and the Public Interest Disclosure Policy when dealing with any Disclosure; and

## PUBLIC INTEREST DISCLOSURE PROCEDURE

**5.3.2.** immediately referring any Disclosure of environmental and health information made to them by a member of the public, or any Disclosure of public interest information made to them by a public officer, to the Responsible Officer.

**5.4.** Upon receipt of a Disclosure, the Responsible Officer will deal with the Disclosure in accordance with the processes described in this Procedure, and within the authority granted by the Public Interest Disclosure Policy and the PID Act.

**5.5.** If an Informant believes that his/her Disclosure is not being dealt with appropriately or in accordance with this Procedure or the Public Interest Disclosure Policy, they should contact the Responsible Officer in the first instance.

### 6. RESPONSIBLE OFFICER CONTACT DETAILS

**6.1.** The Responsible Officer may be contacted in person, by telephone or in writing. The relevant contact details are:

Telephone	08 8408 0400 (please direct enquiries to the Responsible Officer for Public Interest Disclosure)
Email	<a href="mailto:publicinterestdisclosure@ahc.sa.gov.au">publicinterestdisclosure@ahc.sa.gov.au</a>
Website	<a href="https://ahc.sa.gov.au/council/public-interest-disclosures">https://ahc.sa.gov.au/council/public-interest-disclosures</a>
Postal	Confidential Responsible Officer, Public Interest Disclosure 63 Mount Barker Road Stirling SA 5152

### 7. CONFIDENTIALITY

**7.1.** The identity of an Informant will be maintained as confidential in accordance with the PID Act.

**7.2.** A recipient of an appropriate Disclosure may only divulge the identity of an Informant where:

**7.2.1.** the recipient believes on reasonable grounds that it is necessary to divulge the identity of the Informant in order to prevent or minimise an imminent risk of serious physical injury or death to any person, and the identity of the Informant is then divulged to a person or authority that the recipient believes

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

on reasonable grounds is the most appropriate authority or person to be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;

**7.2.2.** the recipient has been issued with a notice from the OPI advising that the identity of the Informant is required by the OPI, in which case the recipient must disclose the identity of the Informant to the OPI;

**7.2.3.** doing so is necessary for the matter to be properly investigated (but only to the extent necessary to ensure proper investigation); or

**7.2.4.** the Informant consents to his/her identity being disclosed

**7.3.** The PID Act does not expressly require any other information relating to a Disclosure (including, for example, the nature of the allegations) to be maintained as confidential, but in considering whether to further disclose other information provided as part of an appropriate Disclosure the Council should be mindful of the prohibition against Victimisation in the PID Act.

**7.4.** An Informant may wish to remain anonymous, but in that event must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated.

### **8. DISCLOSURE PROCESS**

**8.1.** Relevantly for the purposes of this Procedure, the PID Act provides for protection for Informants where public interest Disclosures are made:

**8.1.1.** by a member of the public or a public officer about environmental and health information which the Informant reasonably believes to be true or which the Informant believes may be true and is of sufficient significance to warrant Disclosure, regarding a location within the Council area of a particular council; and/or

**8.1.2.** by a public officer with a reasonable suspicion about public administration information regarding either a location within a Council area or a public officer who is a member, officer or employee of the Council.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 8.2.** Disclosures should generally, and wherever possible, be directed in the first instance to the Responsible Officer, who has the responsibility for receiving appropriate Disclosures relating to the Council.
- 8.3.** However, nothing in this Procedure prevents a person from making a Disclosure to another Relevant Authority, including a Relevant Authority external to the Council. This is a choice to be made by the Informant at his/her discretion.
- 8.4.** The following are relevant considerations for an Informant in determining where to direct a Disclosure:
- 8.4.1.** when choosing to make a Disclosure internally, Disclosures relating to an elected member or a member of council staff, including the Chief Executive Officer (or person acting in that position), should usually be made to a Responsible Officer;
  - 8.4.2.** any Disclosure relating to a person appointed as a Responsible Officer should be made to the other person appointed as a Responsible Officer or failing this, to a Relevant Authority external to the Council (such as the OPI);
  - 8.4.3.** any Disclosure relating to public administration information about a public officer who is a member, officer or employee of the Council may be made to a Responsible Officer, or to the person responsible (either in fact, or as may be designated by the PID Act) for the management or supervision of the public officer the subject of the Disclosure;
  - 8.4.4.** any Disclosure relating to Maladministration or Misconduct in public administration may be reported to OPI in accordance with the ICAC Act;
  - 8.4.5.** if there is a reasonable suspicion of Corruption, or of Maladministration or Misconduct that is serious or systemic, it must be reported to the OPI in accordance with the Directions and Guidelines;
  - 8.4.6.** if a Disclosure contains allegations of Fraud or Corruption, the Informant should report the matter in accordance with the Council's Fraud and Corruption Policy, which provides that:
    - 8.4.6.1.** if the Disclosure relates to Corruption in public administration it will be reported to the OPI; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**8.4.6.2.** if the Disclosure relates to Fraud, it may be reported to the Responsible Officer or direct to SAPOL.

**8.5.** A Disclosure may be made in person, by telephone or in writing (either by post, email or at the website). Where a Disclosure is made by telephone, the recipient must take notes of the conversation and, where possible, should ask the Informant to verify and sign the notes.

**8.6.** The following steps will be taken to ensure that a Disclosure is received securely:

**8.6.1.** All envelopes marked: Confidential, Public Interest Disclosure will be directed to the Responsible Officer unopened.

**8.6.2.** Access to the Public Interest Disclosure email is restricted to Responsible Officers only.

**8.6.3.** Should the contact be via phone, calls will be directed to a Responsible Officer or the voicemail of the Responsible Officer.

### **9. RECEIPT OF A DISCLOSURE**

**9.1.** A flowchart outlining the Disclosure Process is at Appendix B to this Procedure.

**9.2.** If a Council member, employee or officer receives a Disclosure of public interest information regarding a location within the Council area, the recipient of that Disclosure will:

**9.2.1.** ask the Informant whether they consent to the details of their identity being provided to the Responsible Officer, and in doing so advise the Informant that a failure to provide that consent may mean that the Disclosure cannot be properly investigated; and

**9.2.2.** refer the Disclosure to the Responsible Officer and, in doing so, comply with the wishes of the Informant with respect to whether details of their identity may be divulged.

**9.3.** Upon the receipt of a Disclosure (whether directly, or by referral from a Council Member, employee or officer), the Responsible Officer will:

**9.3.1.** immediately undertake a Preliminary Assessment in accordance with Part 10 of this Procedure; and

**9.3.2.** as soon as practicable thereafter, in accordance with Part 11 of this Procedure:

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**9.3.2.1.** notify the OPI of the Disclosure; and

**9.3.2.2.** confirm receipt of the Disclosure with the Informant; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 9.3.3.** subject to the outcome of the Preliminary Assessment, then take appropriate action, including, where required:
- 9.3.3.1.** appointing an Independent Assessor to further investigate the Disclosure in accordance with Part 12 of this Procedure; and
  - 9.3.3.2.** notifying the Informant of the outcome of any action, including any investigation in accordance with Part 13 of this Procedure; and
  - 9.3.3.3.** notifying the OPI of the outcome of any action taken in accordance with Part 13 of this Procedure; and/or
  - 9.3.3.4.** reporting the outcome of any action taken to the Minister in accordance with Part 13 of this Procedure; and
  - 9.3.3.5.** preparing and issuing a final report to the Principal Officer in accordance with Part 14 of this Procedure.

### **10. PRELIMINARY ASSESSMENT OF DISCLOSURE**

- 10.1.** Where the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will acknowledge receipt of the Disclosure within 5 Business Days and in doing so, will provide a copy of this Procedure to the Informant.
- 10.2.** Upon receipt of a Disclosure, the Responsible Officer will undertake a preliminary assessment to determine:
- 10.2.1.** if the content of the Disclosure suggests there is an imminent risk of serious physical injury or death to any person or the public generally;
  - 10.2.2.** if the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration; or
  - 10.2.3.** if the information disclosed justifies further action, including a decision as to whether the Disclosure:
    - 10.2.3.1.** is frivolous, vexatious or trivial (in which case, no further action will be taken in relation to the Disclosure);

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**10.2.3.2.** involves a matter which has already been investigated or acted upon by a Relevant Authority and there is no reason to re-examine the matter or there is other good reason why no action should be taken in respect of the matter (in which case, no further action will be taken in relation to the Disclosure);

**10.2.3.3.** requires referral to another Relevant Authority external to the Council; or

**10.2.3.4.** warrants referral to an Independent Assessor for a formal investigation.

**10.3.** Where the Disclosure relates to public administration information about a public officer who is a member, officer or employee of the Council and it is made to the person responsible for the management or supervision of the public officer the subject of the Disclosure (the Supervisor), the Supervisor will conduct the Preliminary Assessment instead of the Responsible Officer, and will then report the outcome of his/her determination following the Preliminary Assessment to the Responsible Officer to action.

**10.4.** The Responsible Officer must report the outcome of his/her determination following the Preliminary Assessment to the Chief Executive Officer (unless the Disclosure relates to the Chief Executive Officer). Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.

**10.5.** Where the Responsible Officer (or Supervisor) determines that the content of the Disclosure suggests there is an imminent risk of serious physical injury or death to any person or to the public generally, the Responsible Officer (or Supervisor) must immediately communicate such information as may be necessary to mitigate that risk to the most appropriate agency (for example, South Australia Police, SafeWork SA, SA Ambulance, Environment Protection Authority). In doing so, the Responsible Officer or Supervisor must also have regard to clause 5.2.1 of this Procedure.

**10.6.** Where the Responsible Officer (or Supervisor) forms a reasonable suspicion that the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration, the Responsible Officer (or Supervisor) must comply with his/her reporting obligations under the ICAC Act in accordance with the Directions and Guidelines.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 10.7.** Where the Responsible Officer determines the Disclosure warrants referral to an external body or another Relevant Authority, the Responsible Officer will undertake the referral, including ensuring that such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take that action. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.
- 10.8.** Where the Responsible Officer determines the Disclosure warrants further investigation, the Responsible Officer will, having regard to available resources, appoint the Independent Assessor and refer the Disclosure to the Independent Assessor for investigation. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.
- 10.9.** Where the Responsible Officer determines the Disclosure requires any other action to ensure the matter the subject of the Disclosure is properly addressed, the Responsible Officer will include in his/her determination details of that other recommended action. Where the Preliminary Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/her report to the Responsible Officer for the Responsible Officer to action.

### **11. NOTIFICATION OF PRELIMINARY ASSESSMENT**

- 11.1.** So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of his/her determination in writing as soon as is reasonably practicable after the Preliminary Assessment has been made, and in any event within 30 days of receipt of the Disclosure. In doing so, the Responsible Officer must advise the Informant of:
- 11.1.1.** any action that has been, or will be, taken in relation to the Disclosure; or
  - 11.1.2.** if no action is being taken in relation to the Disclosure, the reason/s why.
- 11.2.** If the Responsible Officer fails to notify the Informant in accordance with clause 9.1 above, the Informant may be entitled to protection in relation to any subsequent Disclosure of that information to a journalist or member of Parliament in accordance with the PID Act.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 11.3.** If the Informant is dissatisfied with the Responsible Officer's determination, it is open to him/her to report the Disclosure to another Relevant Authority external to the Council.
- 11.4.** As soon as reasonably practicable following the Preliminary Assessment and notification to the Informant, the Responsible Officer must use the dedicated online notification form at [icac.sa.gov.au](http://icac.sa.gov.au) to notify OPI of the Disclosure (Initial Notification), and in doing so must ensure that the details required by Guideline 1.4 of the Public Interest Disclosure Guidelines are included in the Initial Notification.
- 11.5.** The Responsible Officer will retain the unique reference number issued by the OPI upon making the Initial Notification, and will ensure that reference number is provided to any other person or authority to whom the Disclosure is referred.

### **12. INVESTIGATION PROCEDURE**

- 12.1.** Where the Responsible Officer determines, following a Preliminary Assessment, that a Disclosure warrants referral to an Independent Assessor for a formal investigation and report to Council, the Responsible Officer will appoint an Independent Assessor in accordance with this Part to investigate the Disclosure.
- 12.2.** The Independent Assessor will be appointed on a case-by-case basis depending on the nature of the Disclosure. The Council may prepare a list of pre-approved persons who may be appointed as an Independent Assessor in any given circumstances, in which case the Responsible Officer must have regard to this list in appointing the Independent Assessor.
- 12.3.** The objectives of the investigation process are:
  - 12.3.1.** in appropriate circumstances, to investigate the substance of the Disclosure and to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report made;
  - 12.3.2.** to collate information relating to the allegation as quickly as possible. This may involve taking steps to protect or preserve documents, materials and equipment;
  - 12.3.3.** to consider the information collected and to draw conclusions objectively and impartially;
  - 12.3.4.** to observe procedural fairness in the treatment of any person who is subject of the Disclosure; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 12.3.5.** to make recommendations arising from the conclusions drawn concerning remedial or other appropriate action.
- 12.4.** The Independent Assessor will observe the principles of natural justice throughout the investigation process. The investigation will be conducted in an efficient manner and will involve a thorough and balanced assessment of the available evidence and any other factors deemed relevant to making a fair and reasonable judgement about the matter.
- 12.5.** Upon receipt of a Disclosure referral under this Part, the Independent Assessor will bring the fact of the Disclosure to the attention of the person who is the subject of it in writing within 5 business days, and provide them with an opportunity to respond to the Disclosure within a reasonable timeframe (either in writing or in person). The full details of any allegations contained in the Disclosure need not be brought to the person's attention if the Independent Assessor considers that doing so will compromise the investigation.
- 12.6.** During any interview with the Independent Assessor, the person who is the subject of a Disclosure may be accompanied by any person providing support to him/her (including a lawyer) as he/she considers fit. Any costs incurred in relation to obtaining the assistance of a support person are the personal expenses of the person subject of the Disclosure. The support person is bound by a duty of confidentiality in relation to any matter discussed during such interview.
- 12.7.** The investigation will be undertaken in confidence. So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Independent Assessor will keep the identity of the Informant confidential unless the circumstances in clause 7.2 of this Procedure apply.
- 12.8.** The Independent Assessor will keep the Responsible Officer informed of the expected timeframes for completion of the investigation and the provision of his/her investigation report to the Responsible Officer.
- 12.9.** Upon finalising an investigation the Independent Assessor must prepare an investigation report to the Responsible Officer that will contain the following details:
- 12.9.1.** the allegation(s);
  - 12.9.2.** an account of all relevant information received including any rejected evidence, and the reasons why the rejection occurred;
  - 12.9.3.** the conclusions reached and the basis for them; and

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

**12.9.4.** any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.

The report is to be accompanied by:

**12.9.5.** the transcript or other record of any verbal evidence taken, including tape recordings; and

**12.9.6.** all documents, statements or other exhibits received by the Independent Assessor and accepted as evidence during the course of the investigation.

**12.10.** Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.

**12.11.** The Responsible Officer must take whatever action is, in his/her discretion, considered appropriate in the circumstances having regard to the matters identified in the Independent Assessor's report.

### **13. NOTIFICATION OF FURTHER ACTION**

**13.1.** So long as the identity of the Informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of his/her determination in writing as soon as is reasonably practicable after the Further Action has been taken and, in any event, within either:

**13.1.1.** 90 days of receipt of the Disclosure; or

**13.1.2.** such longer period as may be specified by written notice given by the Responsible Officer within that 90 day period.

**13.2.** In doing so the Responsible Officer must advise the Informant of:

**13.2.1.** any action that has been, or will be, taken in relation to the Disclosure; or

**13.2.2.** if no action is being taken in relation to the Disclosure, the reason/s why.

**13.3.** If the Responsible Officer fails to notify the Informant in accordance with clauses 13.1 and 13.2 above, the Informant may be entitled to protection in relation to any subsequent Disclosure of that information to a journalist or member of Parliament in accordance with the PID Act.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 13.4.** If the Informant is dissatisfied with the Responsible Officer's determination or the action taken it is open to him/her to report the Disclosure to another Relevant Authority external to the Council.
- 13.5.** As soon as reasonably practicable following the Preliminary Assessment and notification to the Informant, the Responsible Officer must use the dedicated online notification form at [icac.sa.gov.au](http://icac.sa.gov.au) to notify OPI of the action taken in relation to the Disclosure (Further Notification) and, in doing so, must ensure that the details required by Guideline 2 of the Public Interest Disclosure Guidelines are included in the Further Notification.
- 13.6.** If the Disclosure came to the Council by way of a referral from a Minister, the Responsible Officer must ensure that the Minister is also notified of the action taken in relation to the Disclosure, and the outcome of any such action. The Minister should be notified in accordance with this clause following the Preliminary Assessment if the Responsible Officer determines that no action is to be taken.

### **14. FINAL REPORT AND RECOMMENDATION**

- 14.1.** Upon finalising any action required in relation to a Disclosure, the Responsible Officer must prepare a report that will contain the following details:
- 14.1.1.** the subject of the Disclosure;
  - 14.1.2.** an account of the steps taken by the Responsible Officer in accordance with this Procedure, including, where appropriate, enclosing a copy of any Independent Assessor's report;
  - 14.1.3.** conclusions reached as a result of the steps taken in response to the Disclosure and the basis for them; and
  - 14.1.4.** any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.
- 14.2.** Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 7.2 of this Procedure apply.
- 14.3.** The Responsible Officer's Report must be provided to the Chief Executive Officer to action as he/she considers appropriate.

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 14.4.** The Chief Executive Officer may, in his/her discretion, inform the elected body, on a confidential basis, about a Disclosure in accordance with Part 9 of the Public Interest Disclosure Policy.

### **15. SECURE HANDLING AND STORAGE OF INFORMATION**

- 15.1.** The Responsible Officer must ensure accurate records of an appropriate Disclosure are securely and confidentially maintained including notes of all discussions, phone calls, and interviews.
- 15.2.** The Responsible Officer will ensure all information relating to an appropriate Disclosure is maintained as confidential and as such, will be solely responsible for the secure storage of this information, which will be stored separately from the Council's records.
- 15.3.** In performing his/her duties, the Responsible Officer will maintain a confidential file of information (including written documents, disks, tapes, film or other objects that contain information) that relates to a Disclosure and/or is a product of the associated investigation/reporting process. All such information will be recorded in a register which is to remain confidential and be securely stored.
- 15.4.** In the event that a person's appointment as a Responsible Officer is terminated, the person must provide this information to the newly-appointed Responsible Officer and having done so will continue to be bound by a duty of confidentiality in respect of an Informant's identity and the information received as a result of the Disclosure.
- 15.5.** Although the Responsible Officer is ultimately responsible to ensure public interest information will be securely received and stored, the security and confidentiality obligations outlined in this Part also apply to any Independent Assessor appointed pursuant to this Procedure in relation to any Investigation.

### **16. PROTECTION FOR THE INFORMANT**

- 16.1.** Although the PID Act does not provide any protection to people who knowingly make Disclosures that are false or misleading in a material particular, an Informant who makes an appropriate Disclosure will ordinarily be protected by:
- 16.1.1.** immunity from criminal or civil liability;
- 16.1.2.** a prohibition on Disclosure of his/her identity, other than in limited specific circumstances;

## **PUBLIC INTEREST DISCLOSURE PROCEDURE**

- 16.1.3.** a prohibition against Victimisation; and
- 16.1.4.** a prohibition against hindering, obstructing or preventing an Informant from making an appropriate Disclosure.
- 16.2.** A person who personally commits an act of Victimisation against an Informant is guilty of an offence and may be prosecuted.
- 16.3.** The Council will take action as appropriate in the circumstances of the relevant Disclosure/s to protect Informants from Victimisation, and/or from being hindered or obstructed in making a Disclosure. Such action may include acting in accordance with the following risk minimisation steps:
  - 16.3.1.** Securely store PID information.
  - 16.3.2.** Refer relevant matters to the ICAC.
  - 16.3.3.** Refer relevant matters to the SA Police.
  - 16.3.4.** Undertake disciplinary action (as appropriate) for any failure to act otherwise than in accordance with this Procedure or the Public Interest Disclosure Policy (including with respect to divulging the identity of an Informant) in relation to a Disclosure.

### **17. AVAILABILITY OF THE PROCEDURE**

- 17.1.** This Procedure will be available free of charge for inspection at the Council's Offices during ordinary business hours and via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au) Copies will also be provided to the public upon request and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

### **18. DELEGATION**

- 18.1.** The Governance team has the delegation to:
  - 18.1.1.** Make any formatting, nomenclature or other minor changes to the Procedure during the period of its currency.
- 18.2.** Responsibly Officer(s) has the delegation to:
  - 18.2.1.** Undertake PID review and investigation in accordance with this Procedure.

# PUBLIC INTEREST DISCLOSURE PROCEDURE

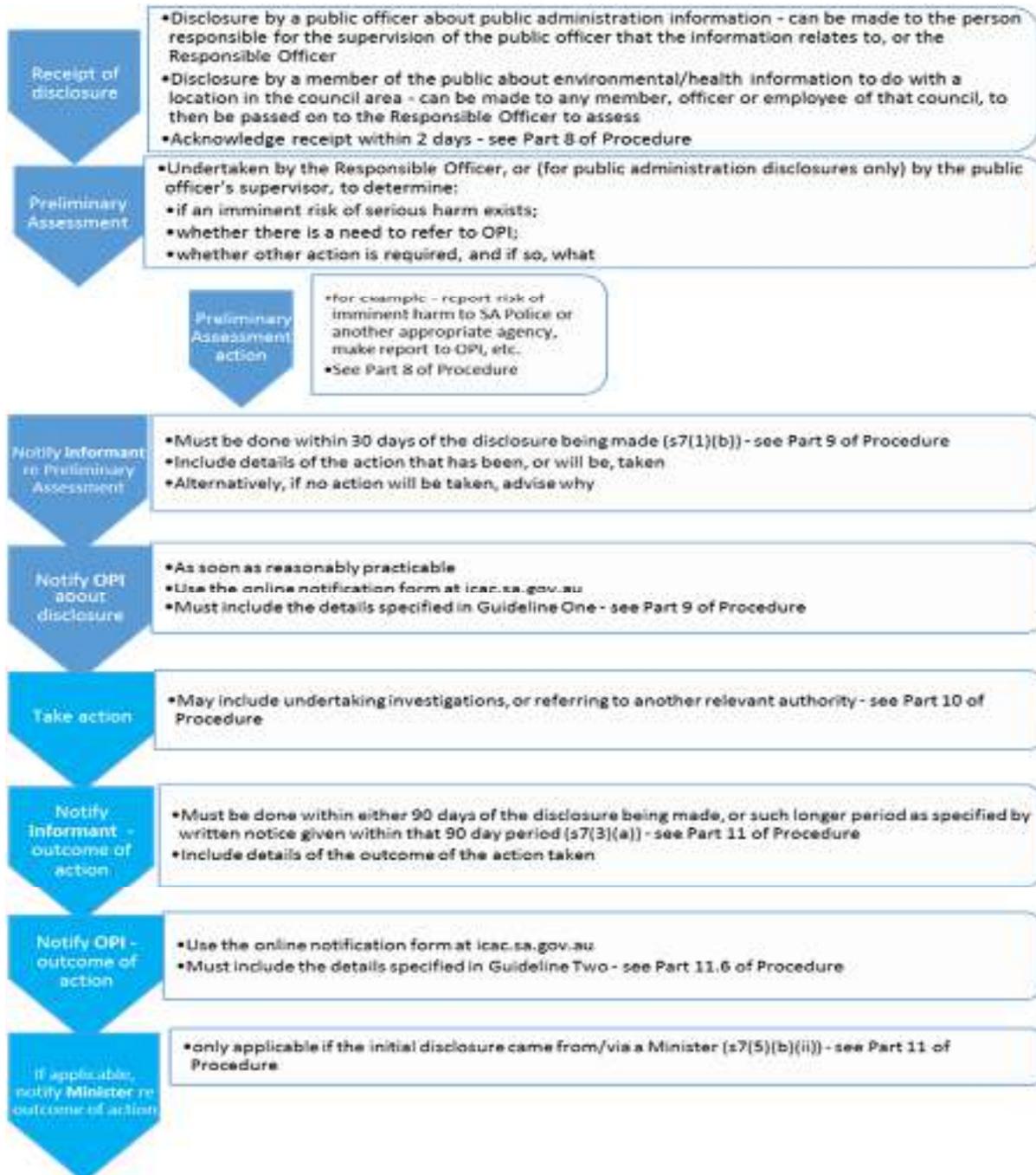
## APPENDIX A - RELEVANT AUTHORITIES

Where the information relates to...	the relevant authority is...
<p>a public officer*</p> <p>*as defined and set out in Schedule 1 of the <i>Independent Commissioner Against Corruption Act 2012</i> - relevantly, this includes members, officers and employees of local government bodies</p>	<p>either:</p> <p>the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer;</p> <p>or</p> <p>the person who is in fact responsible for the management or supervision of the public officer;</p> <p>or</p> <p>the relevant responsible officer (as designated by the Council in accordance with section 12 of the PID Act)</p>
a public sector agency or public sector employee	<p>either:</p> <p>the Commissioner for Public Sector Employment;</p> <p>or</p> <p>the responsible officer for the relevant public sector agency</p>
an agency to which the <i>Ombudsman Act 1972</i> applies	the Ombudsman
a location within the area of a particular council established under the <i>Local Government Act 1999</i>	a member, officer or employee of that Council
a risk to the environment	the Environment Protection Authority
an irregular and unauthorised use of public money or substantial	the Auditor-General
the commission, or suspected commission, of any offence	a member of the police force
a judicial officer	the Judicial Conduct Commissioner
a member of Parliament	the Presiding Officer of the House of Parliament to which the member belongs
a person or a matter of a prescribed class <sup>1</sup>	an authority declared by the regulations to be a relevant authority in relation to such information
<p>public interest information - being:</p> <p>environmental and health information (information that raises a potential issue of a substantial risk to the environment or to the health or safety of the public generally or a significant section of the public); or</p> <p>public administration information (information that raises a potential issue of corruption, misconduct or maladministration in public administration)</p>	<p>the OPI;</p> <p>a Minister of the Crown; or</p> <p>any other prescribed person or person of a prescribed class</p>

<sup>1</sup> presently, no prescribed persons or classes have been identified

# PUBLIC INTEREST DISCLOSURE PROCEDURE

## APPENDIX B - NOTIFICATION PROCESS FLOWCHART



# PUBLIC INTEREST DISCLOSURE PROCEDURE

## APPENDIX C – DISCLOSURE TEMPLATE

### SECTION 1 – Informant Details

<b>Title:</b>		<b>Date:</b>	
<b>First Name:</b>			
<b>Surname:</b>			
<b>Residential Address:</b>			
<b>Postcode:</b>		<b>State:</b>	
<b>Postal Address: (if different)</b>			
<b>Postcode:</b>		<b>State:</b>	
<b>Phone Number:</b>		<b>Mobile:</b>	
<b>Email:</b>			

### SECTION 2 – Disclosure

Is this a Disclosure of environmental and health information (circle below)		Is this a Disclosure of public administration information (circle below)	
YES	NO	YES	NO
<b>Disclosure Details:</b>			

## PUBLIC INTEREST DISCLOSURE PROCEDURE

*Please add more pages if required*

### SECTION 3 - Declaration

I do hereby declare that above particulars of information and facts stated are true, correct and complete to the best of my knowledge and belief.

Signed:

Print Name:

Date:

### SECTION 4 – RECORD KEEPING (Office Use Only)

Record Number:

Captured By:

Date:

**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

<b>Item:</b>	<b>8.4</b>
<b>Responsible Officer:</b>	<b>Zoë Gill Executive Governance Officer Office of the CEO</b>
<b>Subject:</b>	<b>Proposed new policy: Fees and Charges Policy</b>
<b>For:</b>	<b>Decision</b>

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#### **SUMMARY**

This report presents a proposed new policy for the Audit and Risk Committee's recommendation to Council, in response to Council resolution 136/25 on 22 April 2025. The resolution directed the administration to review delegations or develop a Fees and Charges Policy that enables the CEO to vary or waive adopted fees and charges during the financial year. The resolution also called for the establishment of parameters around how minor fees may be varied or waived under delegation.

The proposed policy seeks to provide guidance for the assessment and implementation of reducing, waiving or refunding fees and charges within Council's Fees and Charges Register. It introduces a framework that allows the CEO, in defined circumstances, to reduce, waive or refund certain adopted fees and charges. It provides that no other staff have a delegation to reduce, waive or refund fees and charges. This approach supports more efficient decision-making and reduces administrative burden, while ensuring decisions are fair and equitable.

In the absence of such a policy, under the current delegations framework, any request to reduce, waive or refund a fee would require formal Council approval. This process is not only time-consuming but also diverts Council's attention from strategic matters. It may also result in delays for individuals or organisations seeking fee relief, which could impact service delivery and community satisfaction. Conversely, the policy provides protection against inconsistencies or influence in providing fees and charges relief.

The draft policy is provided at **Appendix 1** for the Committee's consideration and recommendation to Council.

#### **RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. To receive and note the report (item 8.4, 18 August 2025, Audit and Risk committee meeting).**
- 2. To recommend to Council that it adopt the draft Fees and Charges policy at Appendix 1 (item 8.4, 18 August 2025, Audit and Risk committee meeting).**
- 3. To authorise the Chief Executive Officer to make any formatting, nomenclature or other minor changes to the draft policy (item 8.4, 18 August 2025, Audit and Risk committee meeting).**

## 1. BACKGROUND

On 22 April 2025 Council resolved as follows:

Moved Cr Chris Grant  
S/- Cr Leith Mudge

136/25

Council resolves:

1. That the Bush Kindy - School Programs – Bushland Park – Lobethal Community Kindergarten and Lobethal Primary School – Hire fees for 2025 report be received and noted.
2. That Council approves the discounted hire fee of \$25 per day in lieu of \$34 per three-hour block of time be granted and no bond to be charged to the Lobethal Community Kindergarten for their Nature Connect Bush Kindy Program for 2025.
3. That Council approves the discounted hire fee of \$25 per day in lieu of \$25 per three-hour block of time be granted and no bond to be charged to the Lobethal Primary School for their Bush School Program for 2025.
4. That a report be brought back to Council that considers a review of delegations or a fees and charges policy, whichever is more appropriate, to enable the CEO to vary or waive adopted Fees and Charges during the financial year including parameters around how minor fees may be varied or waived under delegation.

Carried Unanimously

Council Resolution 136/25 requested that the administration bring back a report that considers either a review of delegations or the development of a Fees and Charges Policy to enable the CEO to vary or waive adopted fees and charges during the financial year, including parameters for how minor fees may be varied or waived under delegation.

In response, the administration has reviewed the existing schedule of delegations and examined the practices of other South Australian councils. The CEO holds delegated authority to reduce, waive or refund fees and charges under Council's formal Instrument of Delegation, dated 11 April 2025. However, this delegation is conditional on compliance with observance of the Fees and Charges Register and Council Policy observance, and if silent, Council approval. There is currently no supporting policy framework. As a result, any request to vary or waive fees has required formal Council approval, creating inefficiencies and delays.

Given this context, the development of a Fees and Charges Policy is the most appropriate and effective way to operationalise the existing delegation. The policy will provide the necessary procedural clarity and governance safeguards to enable the CEO to waive or reduce certain fees.

To ensure the proposed policy reflects contemporary standards and best practice, the administration reviewed the approaches taken by other South Australian councils. A summary of the findings is provided in the analysis section below and at **Appendix 2**.

## 2. ANALYSIS

- **Strategic Management Plan/Functional Strategy/Council Policy Alignment**

*Strategic Plan 2024 – Your Place, Your Space*

Goal	Organisation
Objective O2	Operate with integrity using best practice governance processes.
Priority 02.3	Enhance governance structures and systems to be agile and support our legislative obligations.

The creation of a Fees and Charges policy aligns with the Strategic Plan 2024 - *Your place, your space*, particularly supporting the goal of fostering an effective and transparent organisation. The draft policy directly contributes to Objective O2 by ensuring governance processes are clear, consistent, and aligned with best practices.

➤ **Legal Implications**

Section 132A of the *Local Government Act 1999* (the Act) states that a council must ensure that appropriate policies, practices and procedures are implemented and maintained in order:

- (a) to ensure compliance with any statutory requirements; and
- (b) to achieve and maintain standards that reflect good administrative practices.

The development of a Fees and Charges policy aims to ensure that the Adelaide Hills Council is compliant with this section of the Act.

The Act also empowers councils to impose fees and charges for a range of services and facilities, either as part of their statutory functions or on a discretionary basis.

Section 188 of the Act outlines the types of fees and charges a council may impose and provides that councils may also provide for the reduction, waiver, or refund of such fees and charges, in whole or in part (section 188(3)(f)). Specifically, subsections 188(1)(a) to (c) relate to discretionary fees for the use of Council property, services provided at a person’s request, or work carried out at a person’s request — all of which may be delegated.

Under Section 44 (2)(d) of the Act, Council may delegate powers and functions to any officer of Council.

However, subsection 44(3)(j) prohibits the delegation of powers to fix, vary, or revoke fees under Section 188(1)(d) to (h), which relate to statutory or regulatory fees (e.g. for applications, permits, or matters prescribed by other Acts).

A summary of the types of fees and charges under Section 188 of the Local Government Act 1999, and whether they may be delegated, is provided at Table 1 below.

**Table 1: Authority to fix, vary or revoke fees and charges under delegation**

Section of the Act	Fee Type	Delegation permitted
s188(1)(a)	For the use of any property or facility owned, controlled, managed or maintained by the council;	Yes
s188(1)(b)	For services supplied to a person at his or her request;	Yes
S188(1)(c)	For carrying out work at a person’s request;	Yes
s188(1)(d)	For providing information or materials, or copies of, or extracts from, council records;	No
s188(1)(e)	In respect of any application to the council;	No

s188(1)(f)	In respect of any authorisation, licence or permit granted by the council;	No
s188(1)(g)	In respect of any matter for which another Act provides that a fee fixed under this Act is to be payable;	No
s188(1)(h)	In relation to any other prescribed matter.	No

The proposed policy has been drafted to apply only to discretionary fees under subsections 188(1) (a) to (c), ensuring compliance with these limitations.

The draft Fees and Charges policy has been reviewed to ensure alignment with the *Local Government Act 1999*, and no provisions have been identified that would contravene legislative requirements. The draft Fees and Charges has also been drafted to ensure alignment with Council’s Combined Instrument of Delegation. By establishing clear parameters for when and how fees may be varied or waived, the policy enhances transparency and accountability while remaining within the scope of Council’s legislative powers.

➤ **Risk Management Implications**

The new draft Fees and Charges policy will assist to mitigate the risk of:

*Poor governance practices leading to a loss of stakeholder confidence and/or legislative breaches.*

Inherent Risk	Residual Risk	Target Risk
High (SC)	Low (3E)	Low

➤ **Financial and Resource Implications**

While the adoption of the Policy itself does not have a direct financial impact, its operation may result in foregone revenue through the potential reduction and waiving of fees and charges. These decisions will be made under delegated authority and guided by the principles outlined in the Policy.

➤ **Customer Service and Community/Cultural Implications**

Not applicable.

➤ **Sustainability Implications**

Not applicable.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

- Council Committees:* Not applicable.
- Council Workshops:* Not applicable.
- Advisory Groups:* Not applicable.
- External Agencies:* Not applicable.
- Community:* Not applicable.

➤ **Additional Analysis**

To inform the development of a fit-for-purpose Fees and Charges Policy, the administration undertook a review of metropolitan councils across South Australia, as well as neighbouring councils. The purpose of the review was to identify whether other councils had adopted a Fees and Charges Policy and, if so, to examine the structure and content of those policies to ensure Council's approach reflects contemporary practice and aligns with sector standards.

The review found that slightly less than half of the councils examined had adopted a Fees and Charges Policy. Among those that had, there was considerable variation in structure, content, and the level of operational detail provided. Some policies were high-level, while others included detailed criteria and frameworks for assessing fee relief.

Notably, not all policies provided for delegation to staff to waive or reduce fees. In several cases, only Council retained the authority to approve fee variations, which may limit administrative flexibility and responsiveness. In contrast, the policies of Holdfast Bay, the City of Burnside and the City of Port Adelaide Enfield were found to be particularly clear and well-structured. These policies include detailed eligibility criteria, a structured subsidy matrix, and provisions for case-by-case assessment, offering a transparent and equitable approach to fee relief.

**Appendix 2** provides a summary table of councils that have adopted a Fees and Charges Policy and highlights key provisions within them.

The draft Fees and Charges Policy is designed to be practical, legally compliant, and responsive to community needs.

**3. OPTIONS**

The Audit and Risk Committee has the following options:

- I. Receive and note the report and recommend that Council adopt the Fees and Charges policy listed at Appendix 1. (Recommended).
- II. Receive and note the report and seek to propose further amendments to the draft Fees and Charges policy listed at Appendix 1.
- III. Receive and note the report and not recommend that Council adopt the Fees and Charges policy listed at Appendix 1 (Not Recommended).

Should the Committee identify the need to further amend the draft policy, the administration will incorporate these changes in the draft provided to Council for consideration.

**4. APPENDICES**

- (1) Draft Fees and Charges policy
- (2) Summary table of councils that have adopted a Fees and Charges policy

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# **Appendix 1**

## *Draft Fees and Charges Policy*

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# *Council Policy*

## Fees and Charges Policy



## COUNCIL POLICY

 <p><b>Adelaide Hills</b> COUNCIL</p>	<h3 style="margin: 0;">FEES AND CHARGES POLICY</h3>
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<b>Policy Number:</b>	<i>To be entered administratively following Council meeting</i>
<b>Responsible Department(s):</b>	Governance
<b>Responsible Officer</b>	Zoe Gill
<b>Relevant Delegations:</b>	As per the Delegations Register and as detailed in this Policy
<b>Other Relevant Policies/procedures:</b>	Complaints Handling Policy Rating Policy
<b>Relevant Legislation:</b>	<i>Local Government Act 1999</i>
<b>Policies and Procedures Superseded by this policy on its Adoption:</b>	Nil (new policy)
<b>Adoption Authority:</b>	Council
<b>Date of Adoption:</b>	<i>To be entered administratively following Council meeting</i>
<b>Effective From:</b>	<i>To be entered administratively following Council meeting</i>
<b>Minute Reference for Adoption:</b>	<i>To be entered administratively following Council meeting</i>
<b>Next Review:</b>	<i>No later than &lt;date&gt; (three (3) years) or as required by legislation or changed circumstances</i>

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**Version Control**

<b>Version No.</b>	<b>Date of Effect</b>	<b>Description of Change(s)</b>	<b>Approval</b>
1.0	<i>To be entered administratively following Council meeting</i>	New Policy	<i>To be entered administratively following Council meeting</i>

DRAFT

## FEES AND CHARGES POLICY

### 1. INTRODUCTION

- 1.1 This policy responds to the provisions of Section 188 (Fees and Charges) of the *Local Government Act 1999* ("the Act"), empowering a Council to impose fees and charges.
- 1.2 As part of the annual budgeting process, Council sets a number of fees and charges as provided for by the Fees and Charges Register.
- 1.3 Fees and charges enable Council to apply a 'user pays' principle to certain services, activities and infrastructure. Fees and charges also support the generation of non-rate revenue, which enables Council to keep rates as low as possible.
- 1.4 Where it can be demonstrated that members of the community are unable to meet the full cost of certain fees and charges, a reduction, waiver, or refund may be applied under certain circumstances.

### 2. PURPOSE

- 2.1 To ensure that fees and charges are set and applied transparently and consistently across Council operations.
- 2.2 To ensure that fees and charges are reduced, waived, or refunded in a fair, equitable and consistent way.

### 3. SCOPE

- 3.1 This policy applies to Council's fees and charges pursuant to section 188 of the *Local Government Act 1999*, excluding statutory charges set by legislative instruments or government declarations.
- 3.2 This policy does not apply to Council rates and associated charges. Please see the Council's Rating Policy for guidelines concerning rates.

### 4. DEFINITIONS

- 4.1 For the purpose of this policy:
  - 4.1.1 "**Council**" means the Adelaide Hills Council.
  - 4.1.2 "**Financial hardship**" means an individual or group that does not have the capacity to pay Council a fee or charge.
  - 4.1.3 "**Legislation**" means all relevant State and Federal legislation and Council By-Laws.
  - 4.1.4 "**Statutory Fees and Charges**" means fees, charges and expiations set by statutory legislation and administered by Council.
  - 4.1.5 "**the Act**" means the *Local Government Act 1999* for South Australia.
  - 4.1.6 "**Relief from fees and charges**" means any reduction, waiver or refund to fees and charges.

### 5. POLICY STATEMENT

5.1 Section 188 of the *Local Government Act 1999* enables councils to impose fees and charges as follows:

<b>Fee Type</b>	<b>Pricing Parameters</b>	<b>Delegation Permitted</b>
The use of any property or facility owned, controlled, managed or maintained by Council (s188(1)(a))	Need not be fixed by reference to the cost to Council. One or more of the pricing methodologies outlined in 5.5 below may be employed.	Yes
Services supplied to a person's request (s188(1)(b))		Yes
Carrying out work at a person's request (s188(1)(c))		Yes
Providing information or materials, or copies of, or extracts from, Council records (s188(1)(d))	Must not exceed a reasonable estimate of direct costs to the Council in providing information, materials, copies or extracts.	No
Any application to Council (s188(1)(e))	One or more of the pricing methodologies outlined in 5.5 below may be employed.	No
Any authorisation, license or permit granted by Council (s188(1)(f))	Statutory pricing methodology should be used	No
Any matter for which another Act provides that a fee under this Act is to be payable (s188(1)(g))	Section 188 (4) stipulates that Council cannot set fees and charges when set by another Act or when an Act specifies that no fee or charge can be set. Statutory pricing methodology should be used.	No
Any other prescribed matter (s188(1)(h))	One or more of the pricing methodologies outlined in 5.5 below may be employed.	No

5.2 Fees and charges are reviewed and set annually via the Annual Business Planning process but fees and charges can be amended, added or revoked at any time during the year by Council resolution.

5.3 Community members are encouraged to participate in the Annual Business Planning process via the statutory community engagement process which occurs every year.

5.4 In setting fees and charges, Council must give due consideration to:

- the cost of providing the service, including overhead costs
- user pays principles, to ensure full cost recovery where possible

- agreed financial principles to keep rate revenue as low as possible and to maximise opportunities for non-rate revenue
  - market comparisons if there are other providers that offer similar goods or services
  - competitive neutrality principles wherever relevant
  - applying a commercial approach where a council asset or service is used for commercial purposes
  - the value of the goods or services to the community
  - the differing levels of capacity to pay throughout the community
  - whether targeted concessions are warranted on social or public good grounds
  - the requirements of any relevant legislation.

5.5 In determining fees and charges, one of the following methodologies must be approved by the relevant Executive Leadership Team for use:

Pricing methodology	When to use
Full cost recovery	<p>The preferred method when the costs of service can be established and,</p> <ul style="list-style-type: none"> <li>(a) The service benefits particular users, contributes to their individual income, wellbeing or profits, or provides a predominately private benefit without broader benefit to the community, or</li> <li>(b) Council has a monopoly over the provision of the services and there are no community service or equity considerations.</li> </ul> <p>The price should include the full recovery of annual maintenance, on-costs, overheads, and debt-servicing costs, as applicable. The price may also include opportunity costs for the loss of value or benefit to the community, if applicable.</p>
Partial cost recovery	<p>When the cost of service can be established and</p> <ul style="list-style-type: none"> <li>(a) The service benefits the community generally or substantial parts of the community, or</li> <li>(b) Charging for the service at full cost may result in widespread evasion, or</li> <li>(c) The service is targeted to low-income users, or needs to be differentially priced to maximise access to the service, or</li> <li>(d) The service promotes or encourages local economic activity.</li> </ul>
Comparative	<p>Direct costs or service are difficult to establish or the costs of service can be established but,</p> <ul style="list-style-type: none"> <li>(a) Are provided competitively by another provider and there is pressure to set a price that will attract adequate usage of the service, or</li> <li>(b) The service is a profit-making activity and the price should recover more than the costs of delivery.</li> </ul>
Market value	<p>The service is commercial in nature and a market valuation is appropriate so as to maintain competitive neutrality and meet other policy principles.</p>
Statutory	<p>The service is regulatory or statutory and the fee is determined, either</p>

	<p>(a) By Council in accordance with parameters set in regulations (for example, a maximum price), or</p> <p>(b) By legislation or another authority, and Council has no discretion to determine the amount</p>
Demand management	<p>The price may be higher or lower than cost of service, to</p> <p>(a) Encourage greater uptake of the service, or</p> <p>(b) To provide a disincentive for use, or</p> <p>(c) recognise indirect costs associated with providing the service</p>
Security deposit	A refundable fee against possible loss or damage to Council property
No charge	The service is provided at no charge, having considered all matter is 5.4 of this policy

5.6 Fees and charges should be fair and equitable and generally comparable to similar councils.

5.7 When setting fees and charges, Council must consider broader economic conditions and may make adjustments accordingly.

5.8 When exceptional or unexpected conditions occur, Council may, by resolution, adjust fees and charges outside the Annual Business Planning process. Statutory fees and charges will be updated whenever statutes change, which may occur outside the Annual Business Planning process.

5.9 Public funds should not subsidise losses that are attributable to individual business operations or decisions, or to subsidise non-viable business models or operations.

#### **5.10 Administrative fees**

5.10.1 Administrative fees such as those charged for providing information or materials, or copies of, or extracts from, Council records will not exceed a reasonable estimate of the direct cost to Council in providing the information, materials, copies or extracts.

#### **5.11 Relief from fees and charges**

5.11.1 The decision about whether to provide a reduction, waiver or refund, pursuant to section 188(3)(f) of the Local Government Act 1999, will be made by the CEO. The CEO may not sub-delegate this power.

5.11.2 The CEO, may, at their discretion, offer relief from fees and charges where:

- there is a clear benefit such as heritage, environmental, economic or community outcomes; and
- there is a strategic rationale aligned with Council's objectives; or
- it can be demonstrated that an individual or group are experiencing financial hardship and are unable to meet the full cost of a fee or charge.

5.11.3 In determining whether to provide a reduction, waiver or refund of fees, the CEO should consider the following guiding principles:

- the financial impact to Council
- contributions to public health, safety, and environmental outcomes
- recognition of financial hardship and support for marginalised or vulnerable individuals and groups

- whether the decision may establish a precedent and the implications of such a precedent
- the importance of open, fair, accountable, and transparent decision-making.

5.11.4 Any request for a reduction, waiver or refund of a fee or charge must be made and approved in writing.

## **5.12 Review of decisions**

5.12.1 Statutory provisions prescribed in the Act compel Council to provide a complaints framework whereby an individual or group may review a decision made by Council or a delegate.

5.12.2 Council has a *Complaints Handling Policy* that sets the principles and guidelines to be used when addressing complaints made about the actions of the Council, employees of the Council, or other people acting on behalf of the Council.

## **6. DELEGATION**

6.1 The CEO has the delegation to make any formatting, nomenclature or other minor changes to the policy during the period of its currency.

## **7. AVAILABILITY OF THE POLICY**

7.1 This policy is available on Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au)

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## **Appendix 2**

*Summary table of councils that have adopted a  
Fees and Charges Policy*

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## Appendix 2: Adoption of fees and charges policies by South Australian metropolitan councils

Council	Policy	Notes
City of Burnside	Yes	<p><i>Prescriptive policy with guidance around reduction limits. Includes a subsidy and criteria matrix.</i></p> <p><i>6.1.3 This policy also establishes a controlled framework by which Council and its delegates where allowed, approve fee reductions.</i></p> <p><i>6.4.1 Discretionary fees and charges approved and set by Council can be reduced according to any Council approved price reduction framework which may be in the form of:</i></p> <ul style="list-style-type: none"> <li><i>• a matrix (Appendix 1 – Subsidy Fee Structure) according to a particular type of user or group or;</i></li> <li><i>• A case-by-case assessment at Council’s, or its delegate’s discretion.</i></li> </ul> <p><i>6.5.1 Under the provisions of the Act, authority to approve fee and charge variations rests with Council or its delegates</i></p>
City of Playford	Yes	<p>General procedure providing delegation of refunds or waivers of certain fees and charges. Includes a subsidy and criteria matrix</p> <p><i>The Council may waive or refund the whole, or any part of any fee or charge if it is satisfied that there are exceptional circumstances that justify such a waiver or refund.</i></p> <p><i>This Policy and the associated Fees and Charges Procedure apply to all workers with delegated authority within the Organisation who are responsible for setting, waiving or amending a fee or charge. This applies to all functions delegated or sub-delegated in accordance with the delegations register</i></p>
City of Port Adelaide Enfield	Yes	<p>Prescriptive policy that provides guidance around approval levels and reduction limits. <i>Includes a subsidy and criteria matrix.</i></p> <p><i>Council may delegate the power to fix, vary or revoke a fee under Section 188(1)(a) to (c):</i></p> <p><i>Discretionary fees and charges approved and set by Council are able to be reduced according to any Council approved price reduction framework which may be in the form of:</i></p>

		<p>(a) a matrix (Appendix 1 - Subsidy Fee Structure) according to a particular type or user or group, or;</p> <p>(b) a case-by-case assessment at Council's, or its delegate's, discretion.</p> <p>Council or its delegates may also reserve the right to waive, reduce or cancel a discretionary fee to an individual or group on a case-by-case basis arising from extraordinary circumstances.</p>
City of Marion	Yes	<p>General policy. Council has full control of concessions.</p> <p>Concessions can be applied for by members of the community in relation to User Charges. These applications are required to be in writing on the basis that it can be demonstrated that due to financial hardship they are unable to meet the full cost. Council will consider applications for concessions on a case by case basis.</p>
City of Holdfast Bay	Yes	<p>Prescriptive policy that includes a detailed 'relief from fees and charges' section and allowance for delegation of this power.</p> <p>Clause 2.17 Council, or the relevant delegate, may, at their discretion, offer relief from fees and charges from time to time where...</p> <p>Clause 2.22 The decision about whether to provide a reduction, waiver or refund in whole or in part, pursuant to section 188(3)(f) of the Local Government Act 1999 will be made by the relevant delegate.</p>
Town of Walkerville	Yes	<p>Simple policy with CEO discretion clause:</p> <p>3.5. Fees and charges may be waived at the discretion of the CEO.</p>
City of Adelaide	No	No formal policy identified
Campbelltown City Council	No	No formal policy identified
City of Charles Sturt	No	No formal policy identified
City of Mitcham	No	No formal policy identified
City of Norwood, Payneha and St Peters	No	No formal policy identified
City of Onkaparinga	No	No formal policy identified

City of Salisbury	No	No formal policy identified
Town of Gawler	No	No formal policy identified
City of Tea Tree Gully	No	No formal policy identified
City of Unley	No	No formal policy identified
City of West Torrens	No	No formal policy identified
District Council of Mount Barker	Yes	General policy that allows for the subsidisation of fees by Council.

**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.5

**Responsible Officer:** Gary Lewis  
Director  
Corporate Services

**Subject:** Community Loans Policy

**For:** Decision

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**SUMMARY**

The purpose of this report is to provide the Audit and Risk Committee with an updated Community Loans Policy (the Policy) for consideration and recommendation to Council.

The Policy was developed to provide a loan funding mechanism to support projects that have community benefit.

The Policy has been reviewed (Appendix 1) and is recommended to be adopted with minor changes.

**RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. To receive and note the report (item 8.5, 18 August 2025, Audit and Risk committee meeting).**
  - 2. To recommend to Council that it adopt the draft Community Loans policy at Appendix 1 (item 8.5, 18 August 2025, Audit and Risk committee meeting).**
- 

**1. BACKGROUND**

The Policy was first developed in 2018 in response to requests from community groups seeking to borrow funds to enable improvements to their facilities.

Whilst requests have been limited in recent times, it was deemed that a policy position with respect to the lending of monies to community groups was necessary, to ensure that all requests were assessed within a strategic context.

The policy was last reviewed in 2020, and this current review does not propose any material changes.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place Your Space*

Goal Organisation

Objective 02 Operate with integrity using best practice governance processes.

Priority 02.3 Enhance governance structures and systems to be agile and support our legislative obligations.

The Policy assist the Administration in the granting and management of community loans, to support the community in the achievement of their goals.

### ➤ Legal Implications

Section 139 of the Local Government Act 1999 precludes Council from making investments into businesses or operations of a business for profit nature, and consequently Council will only consider applications that support the community at large. Council is also not in the business of providing financial security to third parties through the lending of finances, nor is it a registered financial institution.

### ➤ Risk Management Implications

The Policy guiding the provision of loans to community groups will assist in mitigating the risk that:

*Loans are provided to Community Groups in an inconsistent manner without consideration of either the strategic context or associated financial risks.*

Inherent Risk	Residual Risk	Target Risk
High (3B)	Medium (3D)	Medium (2C)

The Policy ensures any loans approved by Council will consider the strategic context for the loans as well as potential financial obligations.

It is however important to note that Council staff are generally not experienced in the assessment of credit worthiness. As such there is an increased risk associated with lending over that of the finance sector.

It should also be recognised that the ability to undertake legal processes to recover from community groups that default on the payment of loans can be challenging given potential community implications.

### ➤ Financial and Resource Implications

There are no immediate financial implications associated with adoption of a Community Loans Policy.

➤ **Customer Service and Community/Cultural Implications**

The development of a policy position with regards to community loans provides clarity and certainty to community groups in relation to the terms and conditions under which Council will consider making loans available and may assist these groups in their long-term financial planning.

➤ **Sustainability Implications**

Not applicable

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not Applicable
<i>Council Workshops:</i>	Not Applicable
<i>Advisory Groups:</i>	Not Applicable
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Not Applicable

➤ **Additional Analysis**

Since adoption of the policy there have been few requests for community loans.

The Administration have reviewed the Policy and its application within the organisation and have identified the need for only minor changes to wording, and an increase to the amount of loans which can be granted. The amount was previously \$1.0m and this has been increased to \$1.2m, in line with the effects of inflation over the period since the Policy's last review.

**3. Recommendation**

The Audit and Risk Committee resolves:

- I. That the report on the review of the Community Loan policy be received and noted
- II. That the draft Community Loans Policy (shown in Appendix 1) be endorsed for Council approval.

**4. APPENDICES**

- (1) Community Loans Policy

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**Appendix 1**  
*Community Loans Policy*

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# *Council Policy*

## Community Loans



# COUNCIL POLICY

 <p>Adelaide Hills COUNCIL</p>	<b>COMMUNITY LOANS</b>
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<b>Policy Number:</b>	<b>FIN-06</b>
<b>Responsible Department(s):</b>	<b>Financial Services</b>
<b>Other Relevant Policies:</b>	<i>Debt Recovery Policy</i> <i>Grant Giving Policy</i>
<b>Relevant Procedure(s):</b>	<b>None</b>
<b>Relevant Legislation:</b>	<i>Local Government Act 1999.</i>
<b>Policies and Procedures Superseded by this policy on its Adoption:</b>	<b>24 April 2018, Item 12.10, 96/18</b>
<b>Adoption Authority:</b>	<b>Council</b>
<b>Date of Adoption:</b>	<b>22 September 2020</b>
<b>Effective From:</b>	<b>8 October 2020</b>
<b>Minute Reference for Adoption:</b>	<b>Item 12.9 213/20</b>
<b>Next Review:</b>	<b>No later than September 2023 or as required by legislation or changed circumstances</b>

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## COMMUNITY LOANS POLICY

### 1. INTRODUCTION

Adelaide Hills Council values and recognises the role of community and sporting groups within the Council area and endeavours to support them in a variety of ways. The objective of this policy is to provide a loan funding mechanism to support projects that have community benefit.

### 2. POLICY OBJECTIVES

This policy provides a framework for Council to:

- consider requests from community groups including sporting clubs, seeking assistance by way of direct loan, and
- ensures that medium to longer term objectives of the *Long Term Financial Plan* are not compromised.

### 3. DEFINITIONS

**“Incorporated community group”** is a group that is formally incorporated under relevant state or national legislation.

**“Not-for-profit organisation”** is an organisation whose constitution clearly shows that it does not operate for the profit, personal gain or other benefit of particular people (for example, its members, the people who run it or their friends or relatives). The constitution must not provide for the surplus assets on winding up to be distributed to members or another body that does not have similar aims or objectives.

An organisation can also make a surplus from operations for a period of time, but any surplus made must be used for its purpose(s).

**“Community Loans”** are support loans made by Council to community groups and sporting organisations to self fund infrastructure projects.

### 4. POLICY

#### 4.1 PRINCIPLES

Council is not in the business of providing financial security to third parties through the lending of finances, nor is it a registered financial institution. The *Local Government Act 1999 Section 139* also precludes council from making investments into businesses or operations of a business for profit nature, and consequently Council will only consider applications that support the community.

The provision of loans or loan guarantees to community groups will only be considered as a last resort, once all other funding options have been fully exhausted and compliance with the requirements of the Policy have been met. These other funding options ~~include~~are:

- Government grants
- Sponsorship
- Fundraising
- Application for credit from a lending institution.

Supporting evidence will be required to show that all other funding options have been fully exhausted.

The minimum value of an individual loan will be set at \$10,000 and Council will allocate loans/loan guarantees to a combined maximum value of \$1.2 million at any one time to ensure the financial sustainability of Council's financial position can be managed appropriately.

Council may agree to:

- Act as guarantor for the organisation
- Borrow funds from the Local Government Finance Authority (LGFA) on behalf of the organisation
- Loan funds from existing Council cash reserves with interest applicable.

## 4.2 CRITERIA

Adelaide Hills Council will consider providing support to community groups based on the following criteria:

- The proposed project must ~~be supported by~~align with Council's Strategic Management Plan ~~or supporting strategies~~
- The project must have demonstrated community benefit
- Applications will only be considered by groups who are resident in the Adelaide Hills Council district or provide a significant benefit to the Adelaide Hills Council community
- Loans will predominantly be used for capital improvements and the construction and/or acquisition of capital assets
- Requests associated with meeting ongoing salary, rent, ~~day to day~~day-to-day operating costs or commercial undertakings will not be considered
- The repayment period should not ~~exceed~~exceed the life of the asset or the term of the existing lease agreement and will generally not be greater than 10 years
- The community group will provide a minimum contribution of 25% of the capital cost of the project excluding government grants and other external funding. This contribution can be through the provision of in-kind support in the delivery of the project.
- The community group must be a 'not for profit' organisation and have an incorporated status.
- Demonstrate that suitably qualified and experienced people are involved in the proposal to ensure compliance with all governance requirements.
- The community group will be responsible for interest and principal repayments.

- The interest rate applied to loans would be based on market rates applicable to community groups at the time and not the rate that Council is able to borrow at.
- The community group must clearly demonstrate that it has the capacity to repay the loan funds to Council, this will include the provision of:
  - Audited financial statements for the two (2) prior years
  - An independently prepared business plan for the term of the loan including detailed income and expenditure forecasts
  - Forecast repayment schedule for the term of the loan
  - Additional fundraising and income generating activities.
- All capital projects must be consistent with any Masterplan that has been developed for the site
- The application must provide evidence that the loan has been approved by a majority of the Community Group's members (i.e. minutes of a committee meeting make it clear that all members have been consulted).

#### **4.3 CONDITIONS OF APPLICATION AND OFFER**

- Only one active loan per individual community or sporting group will be considered, and preference may be given to community or sporting groups who haven't had a loan previously.
- Applications must be received on the prescribed application form which is available for download from Council's website.
- Loans will not be approved retrospectively.
- Each application will be decided on its merit and in accordance with the general eligibility criteria outlined in this Policy.
- Should Council agree to provide a loan or act as guarantor, any terms and conditions must be specified in an agreement between Council and the relevant party that is executed under Council's seal
- An annual administration fee will be applicable as set out in the Fees and Charges Schedule.
- The applicant must be willing to pay all legal costs associated with establishing the loan and drafting the loan agreement including mortgage registration costs if applicable.

#### **4.4 REPORTING**

At least once a year the Audit [and Risk](#) Committee shall receive a specific report regarding the level of outstanding Community Loans relative to this policy document.

This report shall highlight:

- For each entity - the quantum of funds, its interest rate and maturity date, and changes in the quantum since the previous report, and
- Full details and explanation of any instances of deviation from this policy during the year.

#### **5. DELEGATION**

Section 44(3)(c) of the Act provides that a council cannot delegate the power to borrow money or to obtain other forms of financial accommodation, and as such each request received for a loan will go to Council for approval.

The Chief Executive Officer has the delegation to:

- Approve, amend and review any procedures that shall be consistent with this Policy; and
- Make any formatting, nomenclature or other minor changes to the Policy during the period of its currency.

## **6. AVAILABILITY OF THE POLICY**

This Policy will be available for inspection at the Council's Offices during ordinary business hours and via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au). Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.6

**Responsible Officer:** Gary Lewis  
Director  
Corporate Services

**Subject:** Asset Accounting Policy

**For:** Decision

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**SUMMARY**

The purpose of this report is to seek feedback from the Audit and Risk Committee (the Committee) on the proposed Asset Accounting Policy (the Policy).

**RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. That the report on the Asset Accounting Policy be received and noted (item 8.6, 18 August 2025, Audit and Risk committee meeting).**
  - 2. To provide feedback to the Administration on the Asset Accounting Policy (item 8.6, 18 August 2025, Audit and Risk committee meeting).**
  - 3. To note that after consideration of the feedback and incorporation thereof into the Asset Accounting Policy, the Policy will be presented to Council for adoption (item 8.6, 18 August 2025, Audit and Risk committee meeting).**
- 

**1. BACKGROUND**

A review of Council's policies has identified that the Council does not currently have an Asset Accounting Policy. Whilst not critical to the operations of Council, an Asset Accounting Policy provides guidance to the organisation with regards to a number of matters related to assets, including:

- i. Clarification around what costs meet the definition of an asset and are therefore capitalised
- ii. The setting of a capitalisation threshold
- iii. The subsequent valuation of the assets
- iv. The frequency and type of valuation
- v. Depreciation, amortisation, impairment (and useful life assessments)
- vi. The disposal of assets (noting that the process to dispose of an asset is contained in the Asset Disposal Policy).

Additionally, the lack of a policy in this regard was flagged as part of the Asset Financial Assumptions and Reporting audit undertaken by Bentleys. The creation of this Policy has the tangential benefit of addressing this audit finding.

Finally, as part of the Better Practice Model - Internal Financial Controls it is recommended that a capitalisation threshold be set and whilst there has historically been one, this has not been articulated in a policy but rather through custom and practise. The creation of this Policy improves the control environment in this regard.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place Your Space*

Goal Organisation

Objective 02 Operate with integrity using best practice governance processes.

Priority 02.2 Enhance governance structures and systems to be agile and support our legislative obligations.

The *Audit Committee Terms of Reference* include a specific function with respect to policy reviews:

#### 3.3.1 Review and evaluate the effectiveness of policies, systems and procedures established and maintained for:

- i. the identification, assessment, monitoring, management, and review of strategic, financial, operational and corporate governance risks on a regular basis; and
- ii. Internal financial controls in accordance with the Better Practice Model – Internal Financial Controls.

Given the nature of the Policy, it is appropriate for the Audit and Risk Committee to review and provide feedback on the Policy.

### ➤ Legal Implications

Not applicable.

### ➤ Risk Management Implications

Creation of an Asset Accounting Policy will assist in mitigating the risk of:

*Internal control failures occur which leads to greater uncertainty in the achievement of objectives and/or negative outcomes*

Inherent Risk	Residual Risk	Target Risk
High (4C)	Low (2E)	Low (2E)

The Asset Accounting Policy will improve the control environment and controls around assets.

➤ **Financial and Resource Implications**

The consideration of the Policy will not result in Financial or Resource implications for Council.

➤ **Customer Service and Community/Cultural Implications**

There is a high expectation that Council has appropriate financial governance processes in place including appropriate policies.

➤ **Sustainability Implications**

Not applicable

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

*Council Committees:* Not applicable

*Council Workshops:* Not applicable

*Advisory Groups:* Not applicable

*External Agencies:* Not applicable

*Community:* Not applicable

➤ **Additional Analysis**

Attached as **Appendix 1** is a copy of the proposed Asset Accounting Policy for the Committee's consideration.

As noted in the background the adoption of an Asset Accounting Policy provides guidance to the organisation on asset related matters whilst simultaneously addressing a control weakness which has been identified both by Bentleys and the annual controls review process.

**3. OPTIONS**

The Committee has the following option:

- I. To receive and note this report and to provide feedback to the Administration for consideration prior to seeking adoption of the Policy from Council (Recommended).

**4. APPENDICES**

- (1) Proposed Asset Accounting Policy

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# **Appendix 1**

*Proposed Asset Accounting Policy*

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# COUNCIL POLICY

 <p><b>Adelaide Hills</b> COUNCIL</p>	<h2 style="margin: 0;">ASSET ACCOUNTING POLICY</h2>
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<b>Policy Number:</b>	
<b>Responsible Department(s):</b>	Corporate Services - Finance
<b>Relevant Delegations:</b>	As per the Delegations Register and as detailed in this Policy
<b>Other Relevant Policies:</b>	Asset Management Policy Asset Disposal Policy
<b>Relevant Procedure(s):</b>	<a href="#">List any relevant internal Council procedures</a>
<b>Relevant Legislation:</b>	Local Government Act Australian Accounting Standards (AASB 116 – Property Plant and Equipment, AASB 13 – Fair Value Measurement, AASB 136 – Impairment of Assets)
<b>Policies and Procedures Superseded by this policy on its Adoption:</b>	<a href="#">New policies will not have any unless superseding a previously adopted policy. Policies that are being reviewed will have this updated if a new version is adopted.</a>
<b>Adoption Authority:</b>	Council
<b>Date of Adoption:</b>	<i>Date of Council Meeting</i>
<b>Effective From:</b>	<i>14 Days after Council Meeting</i>
<b>Minute Reference for Adoption:</b>	<i>To be entered administratively following Council Meeting</i>
<b>Next Review:</b>	No later than February 2028 or as required by legislation or changed circumstances

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**Version Control**

<b>Version No.</b>	<b>Date of Effect</b>	<b>Description of Change(s)</b>	<b>Approval</b>
<i>1.0</i>	<i>7/2/2025</i>	<i>New Policy</i>	

DRAFT

## ASSET ACCOUNTING POLICY

### 1. INTRODUCTION

This Asset Accounting Policy (the Policy) establishes the criteria for recognising and capitalising Infrastructure Property Plant and Equipment (IPPE) assets to ensure compliance with the *Australian Infrastructure Financial Management Manual* and *Australian Accounting Standards*. It provides a framework for managing asset acquisition, depreciation, revaluation and the associated financial reporting thereof.

### 2. OBJECTIVES

The organisation adopts a systematic and consultative approach to asset management by:

- Ensuring compliance with relevant financial management standards and legislative requirements.
- Distinguishing between capital and operational expenditure through a defined threshold.
- Maintaining accurate asset records and applying consistent depreciation and amortisation practices.
- Actively engaging stakeholders in the identification, evaluation, and maintenance of assets.
- Periodically reviewing asset useful lives, residual values, and capitalisation criteria to align with changing operational needs and market conditions.

### 3. DEFINITIONS

1. **Depreciation** – Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life
2. **Fair Value** – The fair value of an asset 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
3. **Recoverable amount** – The recoverable amount of an asset is the greater of its value in use or Fair Value less costs of disposal.
4. **Useful life** – The useful life of an asset is the period over which an asset is expected to be available for use by the organisation.

### 4. SCOPE

This policy applies to all capital expenditure incurred by the organisation, covering infrastructure, property, plant, equipment, and other tangible and intangible assets. It applies to all departments, employees, and contractors involved in asset procurement, management and disposal.

### 5. POLICY STATEMENT

The organisation is committed to:

- Ensuring assets are recorded in compliance with financial management and reporting requirements.
- Defining a capitalisation threshold to differentiate between capital and operational expenditure.

- Applying consistent financial and accounting practices for assets and asset management practises.

### 5.1 Capitalisation Threshold

All costs will be treated as operating expenses in the first instance, unless the costs meet the definition of an asset.

- An asset is defined as a resource that:
  - Is controlled by the organisation as a result of a past event; and
  - From which future economic benefits are expected to flow to the organisation.
- The initial cost exceeds **\$20,000**.
- It is intended for long-term use in operations.

Expenditure below this threshold will be treated as an operational expense unless that cost forms part of a larger capital project.

### 5.2 Initial recognition

- IPPE shall initially be measured at cost.

### 5.3 Costs not capitalised

The following costs are **not** capitalised:

- Repairs and maintenance expenses even if they are greater than the capitalisation threshold. If the expenditure is required to ensure that asset meets its intended useful life, then any expenditure which maintains that useful life would be considered operating expense.
- Administrative and general overheads.
- Costs incurred after the asset is in use, unless they extend its useful life.
- Assets the organisation does not have ongoing control over. An example would be rubbish bin that are provided by Council, but Council does not have direct control over them after they have been delivered to the residents.

### 5.4 Costs capitalised

The cost of an asset includes:

- Purchase price, including import duties and non-refundable taxes, net of trade discounts and rebates.
- Direct costs related to bringing the asset into operational condition (e.g., site preparation, installation, testing).
- The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the organisation incurs either when the item is acquired or as a consequence of having used the item during a particular period for a particular purpose.
- Costs incurred for major upgrades that enhance the asset's value, functionality, or lifespan.
- Costs associated with renewing an asset and bringing it back to 'as-new condition'. For example, replacing a roof on a building. These costs meet the definition of an asset as they increase the assets useful life, albeit back to the asset's original useful life.

## 5.5 Asset Categories

The following table provides an overview of asset types, their useful lives, and their treatment:

Asset Category	Sub-Category	Useful Life (Years)	Maintenance and Repair	Capital Renewal	Capital New
<b>Infrastructure</b>	Roads and Pavements	15 - 200	Pothole repair, resurfacing, patching	Full resurfacing with same standard	Road widening, new road construction
	Bridges	50 - 100	Minor structural repairs	Deck replacement, structural reinforcement	New bridge construction
<b>Property and Buildings</b>	Office Buildings	50 - 80	Routine maintenance	Major renovation with same purpose	New office construction
	Community Facilities	30 - 100	HVAC repair, roof patching	Roof replacement, structural refurbishment	New facility construction
<b>Plant and Equipment</b>	Vehicles	5 - 15	Servicing, part replacement	Engine rebuild, chassis reinforcement	New vehicle acquisition
	Heavy Machinery	10 - 25	Oil changes, minor part replacements	Engine overhaul, structural repair	New equipment purchase
	ICT Equipment	2 - 10	Replacement of damaged components	N/a	New equipment purchase
<b>Intangible Assets *</b>	Software	3 - 10	Bug fixes, minor updates	Major version upgrade with similar function	New software acquisition

\* Most cloud software is **not** capitalised as the software is usually acquired via a service agreement (Software as a Service) (SaaS). This type of an arrangement does not meet the asset definition as the entity has limited to no control over the service received and the service provider because the service is often hosted on service provider's server. This remains true even in instances where significant customisation occurs.

## 5.6 Subsequent Measurement

- After initial recognition, IPPE shall be carried at its revalued amount. The revalued amount is the Fair Value at the date of revaluation, less subsequent accumulated depreciation and subsequent accumulated impairment losses.

## 5.6 Revaluation

- Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

- Assets are revalued as follows:
  - Annually – A desktop valuation is undertaken, wherein the organisation will consider the preceding June Quarter Producer Price Indices from the Australian Bureau of Statistics and adjust the annual increase based on these percentages aligned to the indices for South Australia Road and Bridge Construction and Building Non-Residential from Table 17.
  - On a 4 year basis – An external valuation is undertaken of each asset class on rolling four year basis. This valuation takes into account the latest condition audit for that asset class.

#### 5.7 Depreciation and Amortisation

- Each part of an item of IPPE with a cost that is significant in relation to the total cost of the item shall be depreciated separately
- Depreciation is calculated using the straight-line method over the asset's useful life.
- Intangible assets are amortised based on expected benefits derived.
- Residual value and useful life are reviewed periodically including annually via desktop assessment and four yearly with condition audit and revaluation process.

#### 5.8 Impairment

- At the end of each reporting period, the organisation shall assess whether there are any indicators that an asset may be impaired
- Indicators of impairment include but are not limited to
  - Observable indicators that an asset's value has declined significantly more than would usually be associated with the passage of time
  - There is evidence of obsolescence or significant physical damage to the asset
  - Significant changes within the organisation which affect how an asset is used. For example, if a service is discontinued, the assets which were previously utilised to provide that service may be impaired.
  - Condition assessment reports may provide indications that an asset is impaired
  - Internal reporting indicates that the economic performance of an assets differs significantly from previous estimates.
- If there are indicators of impairment, the organisation shall establish the asset's Recoverable Amount.

#### 5.9 Disposal of Assets

When an asset is no longer required or reaches the end of its useful life, it must be:

- Assessed for potential reuse or resale.
- Disposed of in compliance with the organisation's policies and any applicable regulations.
- In certain cases, particularly where an asset is being renewed, the disposal of the remaining value of the asset occurs without an actual sale of the asset occurring.

### 6. **DELEGATION**

6.1 The Chief Executive Officer has the delegation to:

- Approve, amend and review any procedures that shall be consistent with this Policy; and

- Make any legislative, formatting, nomenclature or other minor changes to the Policy during the duration of its currency.

**7. AVAILABILITY OF THE POLICY**

7.1 This Policy will be available via the Council's website [www.ahc.sa.gov.au](http://www.ahc.sa.gov.au).

DRAFT

**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.7

**Responsible Officer:** Gary Lewis  
Director  
Corporate Services

**Subject:** Director Corporate Services Update

**For:** Information

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**SUMMARY**

There are a number of items which the Director Corporate Services would like to inform and update the Audit and Risk Committee (the Committee) on. These items are not significant enough to prepare a separate report to the Committee. They are therefore addressed collectively through this report.

Information and updates will be provided on the following:

- Financial performance and debt for the month ended July 2025
- Procurement reporting
- Projects
  - Procurement efficiency, process optimisation and Financial Delegations
  - Accounts payable invoice tracking and approval workflow
  - Time and attendance tracking, payroll and Human Resource Information System
  - Management reporting
  - Enterprise Resource Planning (ERP) Project
- Other matters
  - Enterprise Bargaining Agreement (EBA) update
  - Budget and Annual Business Plan (ABP)
  - Unsolicited Bids
  - Long Term Financial Plan

**RECOMMENDATION**

**The Audit and Risk Committee resolves:**

1. That the report encompassing the Director Corporate Services Update be received and noted (item 8.7, 18 August 2025, Audit and Risk Committee meeting).
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## 1. BACKGROUND

The Director Corporate Services would like to update the Committee on a number of key items and projects which do not form part of any report to be presented to the Committee.

It should be noted that as some of these items or projects mature the matter may return to the Committee in a standalone report.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place Your Space*

Goal Organisation

Objective 02 Operate with integrity using best practice governance processes.

Priority 02.3 Enhance governance structures and systems to be agile and support our legislative obligations.

There is an ongoing need to ensure that Council operates in an efficient and effective manner. This includes reporting and updating the Committee on the business of Council.

### ➤ Legal Implications

Not applicable.

### ➤ Risk Management Implications

The report from the Director Corporate Services will assist in mitigating the risk of:

*Failure to manage, improve and develop the financial resources available to Council.*

Inherent Risk	Residual Risk	Target Risk
Extreme (5B)	Medium (3C)	Medium (3D)

Note: the mitigation of the above risk is contingent on a large number of controls. This report provides greater insight into the Council's operations and an opportunity for the Committee to provide suggestions and recommendations to the Administration where appropriate.

### ➤ Financial and Resource Implications

Although the updates themselves do not have a cost implication, the projects and initiatives which are discussed may have cost implications for Council.

### ➤ Customer Service and Community/Cultural Implications

Not applicable.

### ➤ Sustainability Implications

Not applicable.

### ➤ Engagement/Consultation conducted in the development of the report

Consultation on the development of this report was as follows:

*Council Committees:* Not Applicable  
*Council Workshops:* Not Applicable  
*Advisory Groups:* Not Applicable  
*External Agencies:* Not Applicable  
*Community:* Not Applicable

➤ **Additional Analysis**

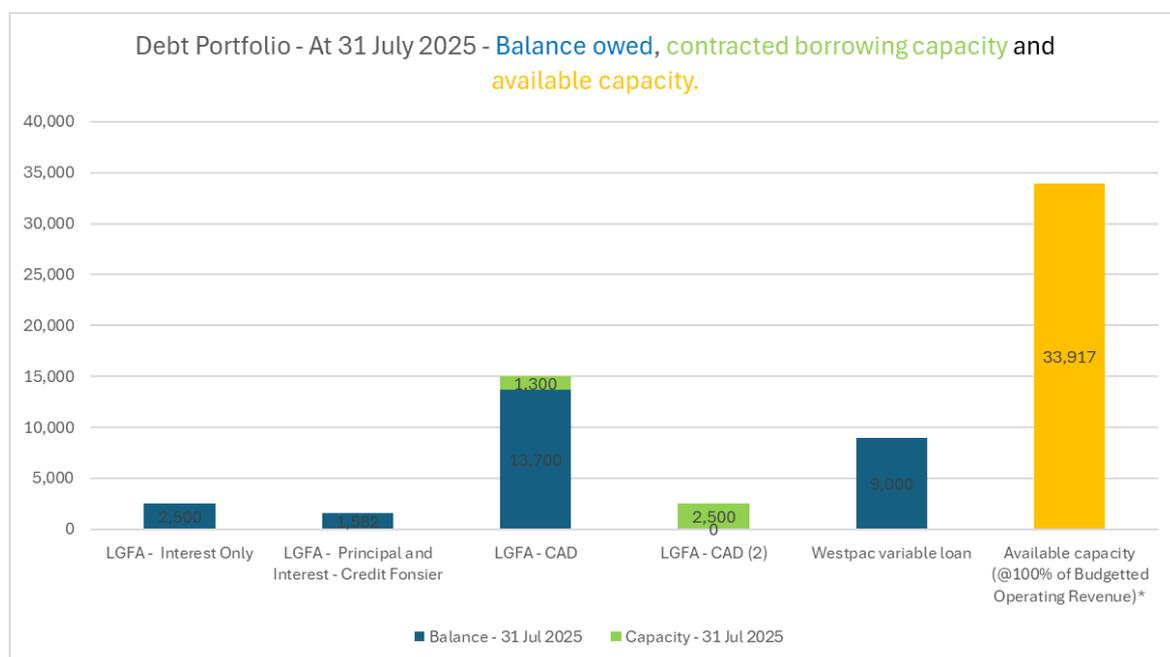
**Financial performance and debt – 31 July 2025**

Although the financial performance of Council is presented to the Committee on a quarterly basis through the budget review process, it is appropriate outside of those instances to update the Committee on the matter.

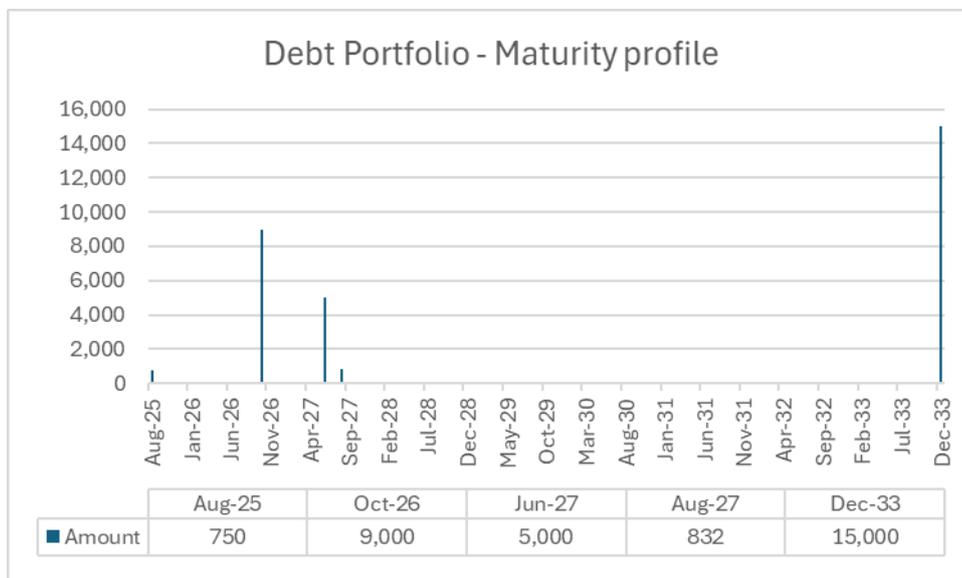
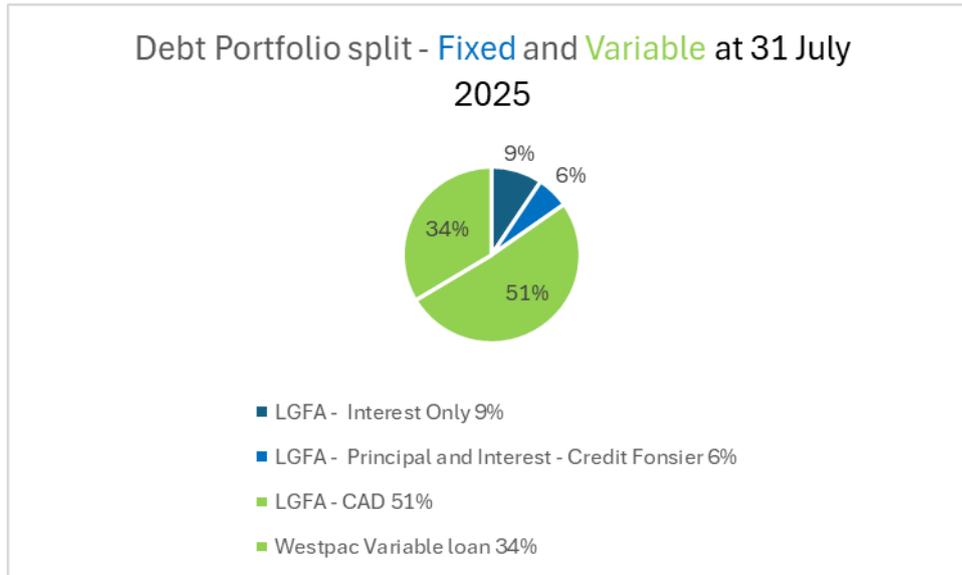
It should be noted that due to end of financial year commitments, limited activity in July and the relatively small finance team, limited financial reporting is produced for July month-end.

**Debt and debt management**

Presented below is a summary of the Council’s debt position at the end of July, the split between fixed and variable interest and a debt maturity profile.



\* This is an estimate of availability capacity, based upon maintaining a NFL ratio of up to 100% and on July actuals.



### Procurement reporting

Presented below is a summary of the 2024-25 procurement activities. Note that this data is subject to ongoing refinement.

Number of procurements by Directorate:

- a. Environment and infrastructure: 46
- b. Corporate Services: 18
- c. Community and Development: 4 (3 of these were Panel arrangements)
- d. Office of the Chief Executive: 3

Value of procurements by Directorate:

- a. Environment and infrastructure: \$15.3m (highest value - \$4.0m – Rubble Supply)
- b. Corporate Services: \$1.4m (highest value - \$0.27m – Mobile phones)
- c. Officer of the Chief Executive: \$0.2m
- d. Community and Development: \$0.04m

In addition to the above, a list of all 2025-26 procurements is being created. This will include targeted timing for the procurement of each of the items, to improve understanding within the organisation around timing of procurement and to assist in managing expectations around deliverables.

**Projects:**

**Procurement efficiency and process optimisation and Financial Delegations update**

Following the updates to the Procurement policy, the team are working through embedding these updates within the organisation.

A procurement tracker has been built using in house capabilities and resources and this tracks the status of all procurements. It also forms the basis of the reporting presented above. This tracker includes all data for 2024-25 and onwards.

Whilst a retrospective review of procurement activity can provide meaningful insights, it provides limited utility to take corrective action. As such, and as part of the tracker, the timing of expected procurements for FY 2025-26 has been captured to provide actionable insights for the ELT. This reporting is in its infancy and will be developed over the coming months.

Additionally, a deep dive review of the Staff Financial Delegation schedule has been undertaken, with multiple outcomes, including simplification of the schedule, clarification of roles and increases in delegation limits. This review included a simple numerical escalation, comparison to other Council's and a bottom-up assessment to confirm that the proposed limits are fit for purpose.

Following a review of the proposed changes and the approval thereof by the CEO in early-June, the changes were implemented in mid-June and has had an immediate impact on the efficiency of the process with fewer items requiring Director and CEO sign-off which historically have been bottleneck. These are now signed off by Manager level staff.

A quarterly review of the Staff Financial Delegation schedule is planned to occur to ensure that the schedule remains current and fit for purpose.

Finally, ELT has endorsed a change to the procurement process. This change involves a complexity assessment prior to starting the procurement process. Should the procurement be a simple, routine procurement, it will require less oversight from senior management thereby empowering Manager level staff and their direct reports to execute delivery.

**Accounts payable (AP) invoice tracking and approval workflow**

The team continue to advance the design of an AP invoice tracking and approval workflow.

Currently, all invoices are received either by the AP team directly, or by the wider business and then emailed to AP. AP then send the invoice to the business for approval via email from a shared mailbox, requesting approval and PO number or coding. This sending and receiving of emails is the tracking means used.

It is proposed that a system-based workflow is created. This will allow for better tracking, automated follow up, improved ease of document storage and retention and ultimately a

more efficient process. It will also provide a rich data source for the creation of an improved and more robust accrual process.

An initial exploration session was held with an external consultant and whilst the results of it are positive, the proposed solution is costly and the payback period is not justified. The Administration is currently considering different options, noting that with the limited staff availability due to end of financial year, this will likely be deferred to Q2 2025-26.

### **Time and attendance tracking & payroll**

The team continues to pursue options to improve the time capturing process and the subsequent payroll processing, with a particular focus on ensuring the efficient payment of staff and the accurate capitalisation of salaries.

Currently timesheets are printed out and manually captured into the payroll system. The focus of any change will be on improving this process however there are significant challenges.

The team have had some success with the current payroll software provider and are moving forward with improvements to the user experience. A 3-stage approach is being implemented, the most complex of which involves time and attendance recording being undertaken and approved within the payroll system (digital timesheets). This will then automatically feed into the payroll processing, eliminating the need for manual capturing of timesheets.

In terms of timing, due to capacity constraints associated with year-end, this project is being slowly advanced. It is a collaborative effort between ICT, Financial Services and the third party provider.

### **Management reporting**

Consultation is on-going with various staff at various levels of the organisation to understand user needs with regards to financial performance reporting.

Simultaneously, the team are exploring reporting options and tools to allow for better reporting.

Finally, an exercise is being undertaken to ensure that the underlying financial data is more fulsome. This includes creating monthly journals to smooth the rates revenue for FY 2025-26 and monthly depreciation journals.

### **Enterprise Bargaining (EB) negotiations**

The ballot for the Adelaide Hills Council Office Employees Enterprise Bargaining Agreement 2025 No.11 has been completed and proposed agreement has been accepted by a majority of employees.

The results of the vote were, 77.3% of eligible employees voted, 89.1% votes in favour and 10.9% votes against. A CPI plus 0.25% increase was agreed, with a cap and a floor. The next step is to submit the agreement to the South Australian Employment Tribunal for approval.

Negotiations for the Outside Employees Enterprise Bargaining Agreement are ongoing.

### **Budget and Annual Business Plan (ABP)**

At a special meeting of Council held on the 30<sup>th</sup> of June, the budget and annual business plan were adopted for FY 2025-26.

The key focus of the budget was financial sustainability and the path towards it, supported by the Long Term Financial Plan.

Following this, rates were struck later in the week and the Administration is on track to distribute the first quarters rates notices, with a payment date in early September.

### **Unsolicited Bids**

Administration has reviewed the provisions under its Sustainable Procurement Policy with regards to unsolicited bids and has concluded they are satisfactory for the matters they are intended to address. However, the review has identified that some other Councils also have policies that address unsolicited community requests. The Administration are investigating this approach and will return to Council with recommendation if they are found to be of value.

### **Long Term Financial Plan**

The draft Long Term Financial Plan was developed and consulted on in parallel to the Annual Business Plan and budget 2025/26, however the adoption has been deferred. To ensure the relevance and value of the plan it will incorporate updates from the Budget Review 1 2025/26 and the most up to date information in the 2024/25 financial statements.

## **3. OPTIONS**

The Committee is limited to receiving and noting this paper.

## **4. APPENDICES**

Nil.

**ADELAIDE HILLS COUNCIL**  
**AUDIT and RISK COMMITTEE MEETING**  
**Monday 18 August 2025**  
**AGENDA BUSINESS ITEM**

**Item:** 8.8

**Responsible Officer:** Gary Lewis  
Director Corporate Services  
Corporate Services

**Subject:** End of Financial Year Update 2024-2025

**For:** Information

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**SUMMARY**

This report provides the Audit and Risk Committee with an update of Council's preliminary Operating Result before Capital for the 2024-25 financial year and the status of the preparatory work for the end of year audit. It also includes an update on Capital Works and Borrowings as of 30 June 2025.

This is a preliminary report with all financial figures still to be audited by BDO which will commence Monday 8 September 2025.

The preliminary year end operating position for 2024-25 is an operating surplus of \$795k which is \$3.648m favourable compared to the Q3 budget of \$2.853m unfavourable.

This favourable variance consists of increased revenue of \$2.086m and reduced expenditure of \$1.562m.

Capital expenditure as of 30 June 2025 is \$16.108m which is \$3.242m less than the Q3 budget of \$19.350m. The adopted capital budget for 2024-25 was \$18.320m including carry forwards of \$1.768m (Aug 2024 BR0). There is a recommended carried forward capital budget of \$3.257m.

In addition, there is a recommended carried forward operational budget of \$674k.

It should be noted that further changes to Council's financial results will occur following the finalisation of Council's statutory accounts and subsequent audit. The finalisation of the accounts will address matters still outstanding which include the accounting for Council's subsidiaries' results, payroll capitalisation finalisation, landfill provisions and asset revaluation adjustments. However, these adjustments have already been considered in the preliminary numbers and are not expected to change materially the end of year operating position.

The Administration presented an End of Financial Year reporting timetable to the Audit Committee on 19 May 2025 and remains confident that all significant preparatory work will be completed in advance of the final audit visit by BDO scheduled for 8 September 2025.

## **RECOMMENDATION**

**That the Audit and Risk Committee recommends to Council that Council:**

- 1. Notes the 2024-25 preliminary financial position as presented (item 8.8, 18 August 2025, Audit and Risk Committee meeting) which include:**
    - 1.1 Total operating income of \$63.784m (budget \$61.698m)**
    - 1.2 Total operating expenditure of \$62.989m (budget \$64.551m)**
    - 1.3 An operating surplus of \$795k (budget \$2.853m deficit)**
      - 1.3.1 That this represents an operating surplus ratio of 1.25% (noting the target ratio of 1-5%)**
    - 1.4 Capital works program expenditure of \$16.108 (budget of \$19.350m)**
  - 2. Notes the results presented are subject to external audit review and are subject to change (item 8.8, 18 August 2025, Audit and Risk Committee meeting).**
  - 3. Notes the Strategic Initiatives carry forward update in Appendix 1 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).**
  - 4. Notes the Capital Projects carry forwards update in Appendix 2 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).**
  - 5. Notes the operational carry forwards (item 8.8, 18 August 2025, Audit and Risk Committee meeting).**
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## **1. BACKGROUND**

Council's preparation of the Annual General Purpose Financial Reports on a timely basis is affected by, but not limited to:

- external audit timelines
- resourcing, both internal and external
- Infrastructure assets validation

A timetable has been prepared to document and streamline the end of year process during July and August, and the confirmed final audit visit commencing on 8 September 2025.

In relation to the 2024-25 financial statements, it is currently proposed that a Preliminary End of Year Financial Results and Carry Forwards Report will be tabled to Council at its 29 September 2025 meeting.

As the report provides Council with a preliminary view of Council’s financial performance relative to budget for the year ended 30 June 2025, it is considered appropriate as part of this update to provide the Audit and Risk Committee with the Preliminary End of Year Financial Results and commentary.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Your Place Your Space*

Goal 4 Organisation

Objective 05 Evolve Council’s functions and services to meet the current and future needs and aspirations of our community.

Priority 05.1 Undertake a high-level review which considers the effectiveness, efficiency and opportunities of all council services.

Priority 05.2 Demonstrate financial sustainability through long term financial planning and annual budget setting which aligns with adopted targets.

### ➤ Legal Implications

Council is required to prepare audited annual Financial Statements in accordance with the *Local Government Act 1999 (LGA)*, and the *Local Government (Financial Management) Regulations 2011*.

Chapter 8, Part 3, Division 3 – Financial Statements and Division 4 – Audit, LGA 1999 and Part 4 – Financial Statements, *Local Government (Financial Management) Regulations 2011*.

### ➤ Risk Management Implications

Failure to complete the year end reporting process within an agreed timetable can result in increased financial, compliance and reputational risk.

The completion of the year end reporting and audit processes within the legislative timeframes will assist in mitigating the risk of:

*Poor governance practices occur which lead to a loss of stakeholder (i.e. customer and regulator) confidence and/or legislative breaches.*

Inherent Risk	Residual Risk	Target Risk
Extreme (5C)	Medium (3D)	Medium (3C)

### ➤ Financial and Resource Implications

The end of year financial reporting process ensures the timely production of the Annual General Purpose Financial Reports. These are required for the Annual Report and can impact on Council’s ability to secure future grant and loan funding.

Council's Operating Result for 2024-25 has been impacted by factors which are not reflective of Council's operating performance in 2024-25. These are explained below.

### Federal Assistance Grants

Council had budgeted to receive \$1.710m in Federal Assistance Grants (FAG \$904k) and Local Roads Grants (LRG \$806k) during 2023-24. In the past, these funds have been paid to Council in advance in late June, however the monies were not received until July 2024. These funds have been accounted for at the date the monies were received which in this case is financial year 2024-25.

In late June 2025, Council received in advance \$1.057m in 2025-2026 Federal Assistance Grants (FAG \$556k) and Local Roads Grants (LRG \$501k) which have been accounted for upon receipt in 2024-25.

### Depreciation

Asset values have been updated using the Producer Price Index for June 2024.

Additionally, an external valuation of sealed road infrastructure was undertaken. The outcomes of this valuation resulted in a significant uplift in the value of the road infrastructure, as well as an improvement in the average useful life. The combined effect of this is a depreciation expense which is \$704k above budget (\$13.441m). The implementation of the asset improvement plan will assist Council in more accurate determination of useful life and associated depreciation going forward.

### Capitalisation of Payroll

As a result of limitations in Councils payroll/finance systems the allocation of payroll costs to capital projects has been based on role specific assumptions. During 2023-24, analysis performed on prior years reports identified a likely over estimation of these costs.

Additional timesheets were introduced during 2024-25 which provided more specific information on the allocation of employee time worked on projects. Whilst there is still room for improvement and continued refinement of the process, the capitalisation of payroll costs is more accurately supported than in prior years.

The number of FTE to be capitalised as per the initial budget was originally 16.2 FTE. As more information came to light on the actual time spent on projects through the timesheet process noted above, this budget was adjusted downwards during the Budget Review processes. The end of year position based on the timesheet data is 8.6 FTE. The change in process was discussed with the Committee previously and with BDO. This outcome demonstrates that the new timesheet process will support Council in more accurately forecasting capitalizable payroll going forward.

#### ➤ **Customer Service and Community/Cultural Implications**

Not applicable.

#### ➤ **Sustainability Implications**

Not applicable.

#### ➤ **Engagement/Consultation conducted in the development of the report.**

Consultation on the development of this report was as follows:

*Council Committees:* Not applicable.

*Council Workshops:* Not applicable.

*Advisory Groups:* Not applicable.

*External Agencies:* Not applicable.

*Community:* Not applicable.

➤ **Additional Analysis**

**Overall Preliminary Result compared to budget.**

<b>\$'000</b>	<b>Actual 2024-25 \$'000</b>	<b>Budget 2024-25 \$'000</b>	<b>Variance Fav/(Unfav) \$'000</b>
Operating income	63,784	61,698	2,086
Operating expenditure	62,989	64,551	1,562
<b>Operating Surplus/(Deficit) before Capital</b>	<b>795</b>	<b>(2,853)</b>	<b>3,648</b>

Council's preliminary Operating Surplus before Capital as of 30 June 2025 was \$0.795m which is \$3.648m favourable relative to budget.

When considered in isolation, this appears to be a good outcome. However, included in the result there are a number of one-off items which have significantly impacted this result, and which will either not re-occur, or will be deferred into next financial year. This result is therefore not a true reflection of Council's operating outcome. These are detailed below:

**Income variance explained:**

Variance: \$2.086m

Attributed to:

Financial Assistance grants \$1.137m

LRCIP grants \$0.762m

Statutory charges (various) \$0.100m

Remaining variance: \$0.087m – Relates to various items

**1. Financial Assistance grants**

The delayed receipt of \$904k of Financial Assistance Grants and \$806k in Local Road Grants that should have been received in advance in June 2024 has resulted in the favourable result. The funds were received in July 2024 and have been recognised as income in the 2024-25 financial year. This has had a favourable impact on Council's Operating result. The receipt of these funds had an unfavourable impact on the operating result for 2023-24.

In late June 2025, Council received in advance \$1.057m in 2025-2026 Federal Assistance Grants (FAG \$556k) and Local Roads Grants (LRG \$501k) which have been recognised as income upon receipt in 2024-25.

In total, \$3.086m in Financial Assistance grants was received. \$1.949m had been budgeted for. This has resulted in a one-off positive result of \$1.137m relative to the budget

## 2. LRCIP grants

\$1.557m worth of LRCIP grants have been recognised in the 2024-25 year. However, only \$0.767m had been budgeted, due to concerns around achieving the necessary milestones. These milestones appear to have been met and therefore the revenue has now been recognised. This has resulted in a one-off positive result of \$0.762m relative to budget.

### Operating expenditure variance explained:

Variance: \$1.562m

Attributed to:

Positive impacts

Operating programs (deferred)	\$0.674m
Other operating programs	\$0.097m
Employee costs	\$2.517m

Offset by

Additional contractor costs	(\$0.800m)
Additional depreciation	(\$0.704m)
Finance costs	(\$0.045m)

Remaining variance: \$0.177m – Relates to various items

Administration is reviewing its processes around employee costs to further understand this anomalous variance.

## 3. Operating programs

Council's portion of the Amy Gillet project (\$0.500m) and a portion of the CRM Advanced build (\$0.174m), were not delivered in 2024-25. This will have a positive result relative to budget of \$0.674m.

These projects are to be carried over into 2025-26 and will have an unfavourable impact on 2025-26 result of \$0.674m.

In addition, savings on contractor costs in relation to strategic initiatives was in the order of \$100,000.

## 4. Employee costs and vacancies

Vacancies

Employee cost savings relative to budget relate to unbudgeted vacancies. Although Council continues to fill vacancies, the vacancies have been filled later than budgeted. This has resulted in a positive variance to the budget of \$2.517m

In order for Council to continue to deliver services, \$0.800m in additional contractor costs have been incurred.

This has resulted in a net favourable budget impact of \$1.717m.

This variance is related to the ongoing organisational structural changes and any potential ongoing savings will be identified in future years.

#### Capitalisation of salaries

A thorough review of the capitalisation of salaries has been undertaken in the current year. Whilst this review resulted in a change in the basis for capitalisation from broad assumptions to specific timesheets, as the systems used to capture the project related information improves, it is expected that the amount of employee costs capitalised will further decrease. This will negatively impact future years.

### **5. Depreciation**

There has been a \$0.704m increase in the depreciation expense relative to budget, the majority of which relates to sealed roads. This is not a one-off cost and results in an on-going unfavourable impact to Council in the 2024-25 year and into the future. As indicated above, the implementation of the asset improvement plan will assist Council in more accurate determination of useful life and associated depreciation going forward.

### **6. Finalisation of the Statutory Accounts**

Further changes to Council's financial results will occur following the finalisation of Council's statutory accounts and subsequent audit. Finalisation of the accounts will address such matters as:

- Council's subsidiaries' results
- Payroll capitalisation.
- Landfill provision
- Asset revaluations

#### **Net Borrowings Position**

Excluding leases, borrowings on 30 June 2025 were \$19.3m, represented by an LGFA Cash Advance Debenture facility totalling \$6.1m, an LGFA Debenture Loan of \$2.5m, an LGFA Credit Foncier loan of \$1.6m and a short-term drawdown facility with Westpac, drawn down to \$9.1m at year end.

<b>\$'000</b>	<b>Actual June 2025 \$'000</b>	<b>Budget June 2025 \$'000</b>	<b>Variance \$'000</b>
Cash & Investments	0.249	0.432	(0.183)
Short term drawdown	15.212	20.896	5.684
Fixed Term Loans	4.082	6.355	2.273
<b>Total Borrowings</b>	<b>19.294</b>	<b>27.251</b>	<b>7.957</b>
<b>Net Position</b>	<b>19.045</b>	<b>26.819</b>	<b>7.774</b>

### **Overall Capital Result**

<b>\$'000</b>	<b>Actual 2024-25 \$'000</b>	<b>Budget 2024-25 \$'000</b>	<b>Variance Fav/(Unfav) \$'000</b>
Capital Income	3.170	3.876	(0.706)
Capital Expenditure	16.108	19.350	3.242
<b>Net expenditure - Capital projects</b>	<b>12.938</b>	<b>15.474</b>	<b>2.536</b>

The preliminary results show a capital spend of \$16.108m against a budget of \$19.350m.

The 2024-25 capital works program consisted of:

- New and upgrade expenditure \$4.190m.
- Renewal expenditure \$10.917m.
- Project Management costs \$0.998m

### **Capital Carry forward**

The \$3.257m of capital budget that needs to be carried forward into 2025-26 is made up of \$2.244k for renewal and \$1.013m in new capital projects. These values reflect the relative efficiencies versus challenges in delivering the two categories of programs.

The success of the Capital Review Program is a necessary and foundational piece of work for the development of the new Long Term Financial Plan.

### **Other Year End Matters**

Further changes to Council's financial results will occur following the finalisation of Council's statutory accounts and subsequent audit.

Other specific matters currently being worked through as part of the year end process include:

- Final review to ensure all grants have been accounted for in accordance with AASB 1058 Income of Not-for-Profit Entities and AAS 15 Revenue from Contracts with Customers.
- Landfill provision.
- Subsidiary results and the calculation of equity share for these investments.
- Finalisation of asset revaluations, including land.

### **3. OPTIONS**

The Audit Committee has the following options:

- I. To note the report as prepared.
- II. To make additional comments or suggestions for Financial Services staff to consider as part of finalising the 2024-25 financial statements.
- III. To make additional comments or suggestions for the consideration of the Elected Members.

### **4. APPENDIX**

- (1) Strategic Initiatives Carry Forwards(1) Operating and Capital Projects Carry Forwards 2024-25
- (2) Capital Projects Carry Forwards

# **Appendix 1**

## *Strategic Initiatives Carry Forwards*

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**Budget Review 0 2025/26**  
**2024/25 Carry Forwards Strategic Initiatives**

Account Description	24/25 Actual	24/25 Budget	Proposed Carry Forward	Comments
CRM Project	\$390,906	\$586,000	\$174,000	Advanced build of Salesforce CRM, including 2025-26 services.
Amy Gillett Stage 4 - AHC Contribution	\$0	\$500,000	\$500,000	Costs incurred to date have been offset by State and Federal Government funding and the AHC contribution is yet to be drawn on. It is likely that this will occur through the accumulation of project management and other associated costs once the project is fully wrapped up. As such, it is proposed that the AHC contribution is carry-forward to allow for the close out of the project.
<b>Total costs to be carried forward</b>			<b>\$674,000</b>	

# **Appendix 2**

## *Capital Projects Carry Forwards*

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*Operating and Capital Projects Carry Forwards 2024-25*

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**ADELAIDE HILLS COUNCIL  
CAPITAL WORKS PROGRAM  
PROPOSED 2025-26 CARRY FORWARDS**

Project description	Asset Classification	Asset Category	24/25 Actual	24/25 Budget	Proposed Carry Forward	Comments
FABRIK - Activation of Arts & Heritage Hub	New/Upgrade	Buildings	\$497,487	\$535,000	\$37,500	<b>Project in Defects Liability Phase</b> Budget to complete defects/incomplete works, post contract termination.
Energy Upgrade, Battery & Efficiency Actions Program	New/Upgrade	Buildings	\$34,346	\$12,487	\$122,000	<b>Project in Pre-Construction</b> Budget to complete Solar and Height Safety installation. Total budget commitment to date \$96,000 Budget for Solar and Height Safety design & install adjustments post Heritage Development Application Assessment. Purchase Orders raised and contracts being approved.
Operational Workplace Review	New/Upgrade	Buildings	\$0	\$267,240	\$267,200	<b>Project in Design phase</b> Currently working through seating layouts and associated design works. This commenced in second half of 2024/25. Major works to be undertaken in 2025/26.
Randells Cottage Upgrade	Renewal	Buildings	\$0	\$13,631	\$13,600	<b>Project in Defects Liability Phase</b> Project completed and final invoices received in August 2025.
Aldgate Oval Clubrooms Renewal Works	Renewal	Buildings	\$15,000	\$40,000	\$25,000	<b>Project in Defects Liability Phase</b> Project completed and final invoice received in July 2025.
Birdwood Institute Renewal of external doors and windows	Renewal	Buildings	\$3,720	\$0	\$41,000	<b>Project in Construction Phase</b> Purchase Order raised and contract signed. Estimated remaining projects costs are \$46,000
Mylor Institute Renewal of Internal Walls and Storage	Renewal	Buildings	\$7,457	\$50,000	\$43,000	<b>Project in Construction Phase</b> Purchase Orders raised \$19,000 for works contracted to date. Further wall repairs, including painting to be undertaken thereafter.
Uraidla Institute Renewal of Internal Walls	Renewal	Buildings	\$12,125	\$0	\$108,000	<b>Project in Construction Phase</b> Purchase Order raised and contracts signed, committing \$116,000. The budget for the remainder of the committed costs will be sourced from another project relating to the same building.
Bradbury / Longwood Institute Renewal Works	Renewal	Buildings	\$0	\$30,000	\$30,000	<b>Project in Preparation Phase</b> Timber flooring ordered and is currently in transit in preparation for the site acclimatisation period. Removal of the existing floor is scheduled to commence in early September, with installation of the new timber anticipated by the end of September. Carry-over is required to fund the removal and installation, and for the in transit timber
Norton Summit Land Purchase	New/Upgrade	Other	\$0	\$0	\$130,000	<b>Land purchase finalised - Settlement imminent</b> Due to delays with the land subdivision, there were delays with the finalisation of the titles at the Land Titles Office. This, combined with protracted contractual negotiations with the vendor, have deferred settlement has been into the 2025/2026 financial year.
General ICT Renewals	Renewal	ICT	\$252,562	\$403,848	\$60,000	<b>Timing</b> The majority of the ICT renewals were completed in FY 2024-25. However some were delayed, due to a range of factors including availability of the goods and staff capacity. The items are still required and expected to be delivered Q1 of FY 2025-26.
Chamber AV Equipment	Renewal	ICT	\$0	\$195,000	\$195,000	<b>Tender Awarded</b> The procurement process has just been completed with the vendor now ordering all required equipment to complete the installation in Q1 2025-26.
Network Infrastructure	Renewal	ICT	\$2,944	\$481,800	\$478,000	<b>Procurement process being undertaken</b> The initial scoping work has been completed with an external vendor providing assistance for the technical specification for the market approach. This work was completed in late June and the approach to market is planned to occur in Q1 2025-26. The project was delayed due to staff availability and to ensure that a thoroughly developed scope and technical specifications were created.
Light Fleet Replacement Program	Renewal	Fleet	\$309,394	\$1,050,000	\$741,000	<b>Fleet on order</b> Renewal of 10 x Operational Light Fleet vehicles which were planned to be replaced in FY 2024-25. The suppliers were engaged and orders placed during 2024/25. However, due to extended manufacturing wait times, it is anticipated Council will take delivery of these vehicles within FY 2025/26.

Project description	Asset Classification	Asset Category	24/25 Actual	24/25 Budget	Proposed Carry Forward	Comments
Sealed Road renewals	Renewal	Roads	\$1,835,015	\$1,997,000	\$162,000	<b>Contractor non-delivery</b> Amount is required to complete spray seal program from FY 2024-25 as the previous contractor abandoned it's SA contracts. The retendering of the work resulted in delays and may result in cost increases. This will be considered as part of Budget Review 1.
Stormwater Work - Balhannah Township	New/Upgrade	Stormwater	\$107,689	\$344,000	\$200,000	<b>Works delayed</b> AHC coordinated with DIT on the delivery of certain works with Balhannah. This resulted in delays to the AHC schedule and this amount is required to complete stormwater works in Balhannah including West Terrace and Bridge Street
Minor Stormwater Projects	Renewal	Stormwater	\$71,325	\$150,000	\$79,000	<b>Various minor stormwater works</b> Various minor stormwater works had commenced in FY 2024-25 but not been completed. The total amounts committed but unspent at 30 June was \$79,000 and this is required to complete these projects
Old Woollen Mill Culvert Replacement	Renewal	Stormwater	\$33,507	\$40,000	\$61,000	<b>Complexity of site and remediation/repairs</b> Due to the complexity of the site, and the need to prioritise remediation/repair works, a portion of the funding allocated in FY 2024-25 remained unspent. The design of a long term solution is required and this budget will be used to advance this design.
Tiers Rd Culvert WOODSIDE	Renewal	Bridges	\$0	\$65,000	\$50,000	<b>Costs reclassified and technical complexity</b> Initial investigate works and vegetation removal were undertaken and correctly treated as an operating expense. However, the replacement of the safety barrier is still required but technical difficulties has delayed the replacement works.
Woorabinda Lake Jetty STIRLING Bridge Renewal	Renewal	Bridges	\$5,486	\$52,000	\$46,500	<b>Project delayed</b> This project has been delayed. However, it is likely that this will be required to be completed and therefore the project, although budgetted in FY 2024-25, will likely be completed in FY 2025-26.
Elizabeth St OAKBANK Footpath Renewal	Renewal	Footpaths	\$0	\$45,000	\$45,000	<b>Project delayed</b> This project has been delayed. However, work has commenced in FY 2025-26 despite being budgetted in FY 2024-25, with a contract for \$45,000 issued.
Lobethal Rd LOBETHAL Footpath Renewal	Renewal	Footpaths	\$126,681	\$150,000	\$23,000	<b>Project delayed</b> Protracted design works occurred in FY2024-25 and therefore the delivery of the project was delayed into FY 2025-26. The materials to deliver the project were purchased and received in FY 2024-25.
Elizabeth St OAKBANK Kerb Renewal	Renewal	Kerbing	\$0	\$15,000	\$15,000	<b>Project delayed</b> This project has been delayed. However, a contract was issued in FY 2025-26 for the works.
Heathfield Depot - Retaining Wall Renewal	Renewal	Other	\$16,221	\$15,000	\$28,000	<b>Project delayed</b> This project has been delayed whilst the need for the works and the scope of the project is fully understood. This project was deferred at BR3 in FY 2024-25.
Play Space Upgrade URAIDLA	New/Upgrade	Sport & Recreation	\$6,830	\$0	\$213,000	<b>Project delayed</b> This project was delayed due to extended community consultation on the design etc of the playspace. It was originally included in the FY 2023-24 budget. It is likely that the project will be delivered in FY 2025-26.
Shannon Road, Bridgewater, footpath	New/Upgrade	Footpaths	\$0	\$35,000	\$35,000	<b>Works completed</b> The works were completed in late 2024-25, with project hand-over in early 2025-26. This has resulted in the deferral of this into FY 2025-26. The project is now complete and the final invoice has been paid in FY2025-26.
Gumeracha Depot - Tree Structure Stabilisation	New/Upgrade	Other	\$16,065	\$24,000	\$8,000	<b>Project delayed</b> This project has been delayed whilst the need for the works and the scope of the project is fully understood. This project was deferred at BR3 in FY 2024-25. A contract has been issued to undertake the works
<b>Total 2024-25 Capital Expenditure Carry Forwards</b>			<b>\$3,353,854</b>	<b>\$6,011,006</b>	<b>\$3,256,800</b>	

Capital Expenditure Carry Forward Split

Renewals	2,244,100
New	1,012,700
To be transferred to 2025-26 Capital Program	3,256,800

**ADELAIDE HILLS COUNCIL  
AUDIT and RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

**Item:** 8.9

**Responsible Officer:** Bruce Smith  
Manager Financial Services  
Corporate Services

**Subject:** Debtors Report - 30 June 2025

**For:** Information

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**SUMMARY**

Following the 2025 Work Plan a debtor's report is provided to the Audit and Risk Committee for consideration.

This report covers the period ending 30 June 2025.

This report includes an analysis of rates debtors, which is provided to the first Audit and Risk Committee meeting after 30 June of each year.

**RECOMMENDATION**

**The Audit Committee resolves:**

- 1. That the report be received and noted (item 8.9, 18 August 2025, Audit and Risk committee meeting).**
- 

**1. BACKGROUND**

Council generates income from a variety of sources including rates, grants, fines (infringements), development applications and fees and charges for the provision of goods and services to individuals, businesses, and other organisations in the community.

This income is managed using financial management systems that also enables recording of amounts owing to Council and information relating to amounts paid. Appropriate action can be taken to collect amounts owing where they are not paid on time.

The last debtors report covering balances as of 31 December 2024 was presented to the Audit and Risk Committee on 17 February 2025.

**2. ANALYSIS**

➤ **Strategic Management Plan/Functional Strategy/Council Policy Alignment**

*Strategic Plan 2024-28 – Your Place Your Space*

Goal 4 Organisation  
 Objective O5 Evolve Council’s functions and services to meet the current and future needs and aspirations of our community.  
 Priority O5.2 Demonstrate financial sustainability through long term financial planning and annual budget setting which aligns with adopted targets.

It is important that debt recovery practices are checked on a regular basis to ensure that Council’s cash flow is optimised, and that the non-recovery of Council debts is minimised.

➤ **Legal Implications**

Council may obtain funds by recovering fees, charges, penalties, or other money payable to it under S133 of the *Local Government Act 1999*.

Council also has obligations specified within the current Community Wastewater Management Scheme (CWMS) licence that require an endorsed hardship policy for customers. Failure to establish this policy will result in Council breaching current licence conditions.

➤ **Risk Management Implications**

Monitoring the balances of debtors through regular reporting will aid in mitigating the risk of:

*Poor debt recovery practices which lead to increased levels of overdue debtors will negatively impact on Council’s current cash flow as well as reduce the likelihood of future debt recovery.*

Inherent Risk	Residual Risk	Target Risk
Extreme (4B)	Medium (3D)	Medium (3D)

➤ **Financial and Resource Implications**

Close monitoring of debt supported by an agreed policy will ensure that any cash flow impact on Council is minimised.

➤ **Customer Service and Community/Cultural Implications**

Not applicable

➤ **Sustainability Implications**

Not applicable

➤ **Engagement/Consultation conducted in the development of the report.**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not applicable
<i>Council Workshops:</i>	Not applicable
<i>Advisory Groups:</i>	Not applicable
<i>External Agencies:</i>	Not Applicable
<i>Community:</i>	Not applicable

➤ **Additional Analysis**

**Rates Debtors**

Council's rates debtor balances are dominated by rates that are struck in full in July, then quarterly fluctuations of receipts, which makes comparing rates debtors within the year difficult to interpret.

As such, rates debtors are reported twice a year, to the first Audit and Risk Committee after 30 June and the first Audit and Risk Committee after the 31 December analysing the debtors as at that date.

The impact of cost-of-living pressures combined with rising property prices are still being felt throughout parts of the community. Council continues to support those affected through the updated *Rating Policy* and separate *Debt Recovery Policy* to provide guidance on financial hardship and offers several alternative arrangements available to ratepayers. These may include:

- Payment of rates on a weekly, fortnightly, or monthly basis instead of quarterly instalments, to support smaller, more regular payment options that take into consideration a ratepayer's other financial commitments.
- Postponement of the payment of rates in whole or in part for an extended period due to hardship. If postponement is granted, then fines and interest will be remitted automatically for the same period. Applications for postponement on hardship grounds are referred to a financial counsellor as part of the process.
- Postponement of rates for seniors is offered to ratepayers who hold a Seniors Card.
- No interest or fines charged on outstanding rate balances for all ratepayers with an agreed payment plan in place who adhere to the agreement.

Debt recovery action is undertaken on behalf of council by Scott Lawyers who have recently signed a three-year agreement to provide these services to council.

The Administration will refer debts to Scott Lawyers once two or more quarters of rates become outstanding. Early referral has been found to achieve a positive resolution with the ratepayer before the debt escalates out of control and the debt is pursued through legal channels.

The Administration will retain responsibility for applications received from ratepayers who are on agreed payment plans and who are consistently making payments in line with those plans.

The table below compares Council's debtor balances, over the last five (5) year ends, summarised by category.

**Rate Debtor Comparison across Financial Years \$'000**

<b>Debtors</b>	<b>June 2021</b>	<b>June 2022</b>	<b>June 2023</b>	<b>June 2024</b>	<b>June 2025</b>
Rates General	\$1,918	\$2,210	\$2,182	\$2,251	\$2,235
Less: Provision	\$352	\$434	\$478	\$566	\$683
	<b>\$1,566</b>	<b>\$1,776</b>	<b>\$1,704</b>	<b>\$1,685</b>	<b>\$1,552</b>
Rate Revenue	<b>\$40,110</b>	<b>\$41,504</b>	<b>\$44,401</b>	<b>\$48,389</b>	<b>\$51,485</b>
% Outstanding to Rates Raised	<b>3.9%</b>	<b>4.3%</b>	<b>3.8%</b>	<b>3.5%</b>	<b>3.0%</b>
Rates Postponed	\$128	\$150	\$186	\$236	\$245
Number Postponed	15	17	19	22	26

The provision for doubtful debts in 2024-2025 increased by \$117k from \$566k in June 2024 to \$683k due to a reassessment of the likelihood of the rates being recovered. Typically, the longer a debt remains outstanding the more likely the debt will need to be written off. As such, an increase in the debt provision was made for six (6) properties where it has been considered the debt unlikely to be recovered.

The provision considers the unpaid rates for twenty-three (23) properties. These properties are typically deceased estates where next-of-kin has been difficult to locate or where rates notices have been unable to be delivered for many years due to the absence of a letter/post box and alternate contact details are not available.

Many of these properties are landlocked and are not suitable for regular sale on the open market. It is likely that surrounding or adjoining landowners will need to be approached to facilitate a sale. However, as a result, full market value may not be realised and rates owing on the property may not be covered by the final sale price.

Four (4) of the properties are old private roads used for access. In accordance with section 210 of the *Local Government Act 1999*, Council may need to make a public notification of the intent to declare a private road a public road. If successful, the private road would be converted to a public road and vested with Council. Rates would no longer be payable.

Two (2) of the properties could be resolved via the S184 process (Sale of land for the non-payment of rates). However, further legal advice needs to be obtained before this could be considered.

Current policy settings with regards to debt, including referral to debt collection once a ratepayer is two quarters in arrears, increased communication with ratepayers who are in arrears and an emphasis on ratepayers making more regular payments (not necessarily quarterly) has kept balances outstanding at manageable levels.

For the fourth year in a row, outstanding debt as a percentage of total rates raised has been declining which supports the strategies being undertaken by council.

To aid in the analysis the table below has been included to show the ageing of rate debtors by reference to the rating year billed as at balance date for the last five years.

The table shows that on 30 June 2025, there was \$716k of debt that was more than 5 years old. For the period ending 30 June 2025 rates debtors has decreased by 0.71% from the previous period.

Financial Year Ending	Prior to 2021-22 \$000s	2021-22 \$000s	2022-23 \$000s	2023-24 \$000s	2024-25 \$000s	Total \$000s	YOY Change
30 June 2025	\$716	\$54	\$95	\$226	\$1,144	\$2,235	-0.71%
30 June 2024	\$705	\$112	\$230	\$1,204	-	\$2,251	3.16%
30 June 2023	\$936	\$334	\$912	-	-	\$2,182	-1.27%
30 June 2022	\$1,246	\$964	-	-	-	\$2,210	15.22%
30 June 2021	\$1,918	-	-	-	-	\$1,918	3.9%

### **Update on properties identified for Section 184 Action**

Per section 184(1) of the *Local Government Act 1999*, if an amount payable by way of rates has been in arrears for three years or more the council may sell the property.

The Administration previously identified ten (10) properties with rates arrears greater than three (3) years totalling \$108,943. At the Council meeting held 28 January 2025, the Chief Executive Officer was given the approval to commence the sale of these properties.

The status of the original files is summarised below:

- Seven (7) properties have been paid in full and debt recovery action has now been closed. This includes one (1) property that had been advertised in the public notices in June 2025 advising that the property would be sold.
- One (1) property (A12356) has entered an approved payment plan to pay the outstanding rates and charges within an agreed period. Whilst regular payments are being received, no further action will take place.
- One (1) property (A6394) was advertised in the public notices in June 2025. Unfortunately, there has been no contact received by either Scott Lawyers or council from the ratepayer. Following the expiry of the 30-day notice period and failing resolution by the property owner to make full payment the next step will be to appoint a Real Estate Agent in mid-August 2025 and proceed to sale of the property by public auction.
- One (1) property (A14675) was auctioned Wednesday 6 August but failed to meet the reserve price. This is currently being marketed as for sale by private treaty. Council and Scott Lawyers have continued to remain in contact with the property owner and/or their representatives.

The outstanding debt on these properties as of 30 June 2025 was \$29,739

Assessment	Locality	Rates Owning
A12356	Aldgate	\$3,124.10
A6394	Balhannah	\$5,830.45
A14675	Birdwood	\$20,784.57

### **Sundry Debtors**

On 30 June 2025, the balance of Sundry debtors outstanding totalled \$270,380.

In relation to overall sundry debtors' management the Administration undertakes a similar approach to rates, in terms of considering postponement and/or payment plans over extended periods about any debtor that contacts Council.

<b>Description</b>	<b>TOTAL</b>	<b>&lt;30 Days</b>	<b>&lt;60 Days</b>	<b>&lt;90 Days</b>	<b>&lt;120 Days</b>	<b>&lt;150 Days</b>	<b>&gt;150 Days</b>
Additional Bins	0	0	0	0	0	0	0
AHBTC	17,382	17,382	0	0	0	0	0
Burial Fees	22,660	22,104	0	0	0	0	556
Food Premises Inspection	13,814	5,564	1,504	1,446	144	864	4,292
Grants Receivable	176,000	176,000	0	0	0	0	0
Miscellaneous (Other)	17,248	16,643	0	585	0	20	0
Other Councils	5,391	3,267	0	1,954	0	0	169
Property	2,605	2,605	0	0	0	0	0
Regulatory Services	12,112	1,347	0	0	0	0	10,766
Road Rent	3,168	25	0	0	0	373	2,794
<b>TOTAL: 30/6/2024</b>	<b>270,380</b>	<b>244,911</b>	<b>1,504</b>	<b>3,986</b>	<b>144</b>	<b>1,257</b>	<b>18,577</b>

In relation to the Aged Debtors, the following points of clarification are provided:

- Grants outstanding at the reporting period totalled \$176k made up of:
  - a \$165k payment from the Department for Infrastructure and Transport for the 2024-2025 Black Spot Program (Basket Range Rd, Uraidla). These funds were received in July 2025.
  - \$11k payment from Green Industries for the Weekly Organics Grant. These funds were received in July 2025.
- Burial fees are primarily within our current payment terms of 30 days. There are two (2) debtors that are in the > 150 days range, but both are on payment plans which they are adhering to.
- There are 27 food premise inspection debtors >150 days as of 30 June 2024 totalling \$4,292. Of these:
  - All of them are for small value debts of less than \$150 each which are currently uneconomical to pursue through council's debt collection agency.

It was previously reported that the largest (and oldest) debtor dating back to 2007 and totalling \$1,680 remained unpaid. In March 2025, advice from our debt collection agency, Scott Lawyers indicated that this debt could be attached to the property under Section 144 of the *Local Government Act 1999*.

Under this section, Council may recover the outstanding debt as if it were a rate declared on the property.

Following a 14-day notice period to the ratepayer, the debt remained unpaid and was attached to the property rate assessment. Payment was received in June 2025.

- AHBTC relates to June 2025 rent and outgoings owed on Council property. The invoice was only raised on 30 June 2025. Payment was received in July 2025.

The comparison of debtor movement presented to the Audit and Risk Committee over the past five (5) years is shown below.

Description	TOTAL	< 30 days	< 60 days	<90 days	<120 days	< 150 days	> 150 days
TOTAL: 30/6/2025	270,380	244,911	1,504	3,986	144	1,257	18,578
TOTAL: 31/12/2024	255,799	180,850	19,972	28,089	19,730	648	6,510
TOTAL: 30/6/2024	3,104,358	3,080,820	4,296	1,644	8,797	280	8,521
TOTAL: 31/12/2023	1,687,647	1,320,959	345,120	1,064	1,378	13,203	5,923
TOTAL: 30/6/2023	133,749	96,548	2,363	4,009	268	67	30,494
TOTAL: 31/12/2022	183,835	88,619	6,157	536	2,338	1,037	85,148
TOTAL: 30/6/2022	262,274	240,276	12,624	1,400	4,459	730	2,785
TOTAL: 31/12/2021	123,522	67,035	43,405	6,584	2,793	0	3,705
TOTAL: 30/6/2021	1,026,374	863,133	126,520	9,730	3,896	196	22,899
TOTAL: 31/12/2020	348,203	263,176	30,351	18,535	3,803	381	31,957

### 3. OPTIONS

The Audit and Risk Committee is limited to receiving this report.

**ADELAIDE HILLS COUNCIL  
AUDIT AND RISK COMMITTEE MEETING  
Monday 18 August 2025  
AGENDA BUSINESS ITEM**

<b>Item:</b>	<b>8.10</b>
<b>Responsible Officer:</b>	<b>Gary Lewis Director Corporate Services</b>
<b>Subject:</b>	<b>Quarterly Council Performance Report – Q4 2024-25</b>
<b>For:</b>	<b>Decision</b>

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### **SUMMARY**

As a local government entity, Council has a number of legislative obligations regarding the preparation and distribution of corporate planning and reporting information to the elected body and the community. In addition to these mandated requirements, Council has over time created a number of additional elements to improve the integration, transparency and accountability of its activities. The Quarterly Council Performance Report is just one of these elements.

A revised suite of corporate performance indicators and targets were developed in consultation with Council Members, the Strategic Leadership Team and relevant officers as part of the *2020-21 Annual Business Plan* process and have continued to be incorporated into the *Annual Business Plan 2024-25*, with some adjustments as outlined in the ‘additional analysis’ section of this report.

The Quarterly Council Performance Report for Q4 (**Appendix 1**) covers the period 1 April to 30 June 2025, and shows the performance against the corporate performance indicators within the *Annual Business Plan 2024-25*.

In November 2024, Council endorsed the *Your Place Your Space Strategic Plan 2024*. Subsequently, in June 2025, it adopted the 2025–26 Annual Business Plan (ABP), which aligns with the updated Strategic Plan’s goals and priorities. Throughout the 2025-26 financial year, quarterly performance reporting against the ABP will be refreshed to monitor and track progress towards Council’s strategic goals and vision.

The purpose of this report is to inform the Audit and Risk Committee of Council’s performance against the *Annual Business Plan 2024-25* targets in order to assist in their role as advisors to Council on the adequacy and effectiveness of processes involving financial management, reporting, risk and governance.

### **RECOMMENDATION**

**The Audit and Risk Committee resolves:**

- 1. That the report on the Quarterly Council Performance Report – Q4 2024-25 be received and noted (item 8.10, 18 August 2025, Audit and Risk committee meeting).**

## 1. BACKGROUND

At its 19 June 2018 meeting, Council adopted (Res 128/18) the Corporate Planning & Performance Framework, of which a key element was the establishment of a suite of Corporate Business Performance Indicators which are aligned with Adelaide Hills Council's Strategic Plan goals and will enable the tracking of performance over time.

Over the 2019-20 financial year, Quarterly Council Performance Reports were drafted showing the performance against the Corporate Performance indicators, strategic initiatives and key activities of the 2019-20 Annual Business Plan.

A revised suite of corporate performance indicators and targets were developed in consultation with Council Members, the Strategic Leadership Team and relevant officers as part of the 2020-21 Annual Business Plan process. These were aligned to the then new *Strategic Plan 2020-24 – A brighter future* adopted in April 2020. These indicators have continued to be used in the Annual Business Plan 2024-25.

## 2. ANALYSIS

### ➤ Strategic Management Plan/Functional Strategy/Council Policy Alignment

*Strategic Plan 2024 – Your Place Your Space*

Goal Organisation

Objective O5 Evolve Council's functions and services to meet the current and future needs and aspirations of our community.

Priority O5.2 Demonstrate financial sustainability through long term financial planning and annual budget setting which aligns with adopted targets.

The Quarterly Council Performance Report is part of the performance reporting suite contained in the Corporate Planning & Performance Framework.

### ➤ Legal Implications

Chapter 8 - Administrative and financial accountability of the *Local Government Act 1999* sets out the key legislative obligations regarding corporate planning and reporting obligations, as follows:

- S122 – Strategic management plans – development, content requirements, consultation, review and availability of strategic plan, asset management plan and long-term financial plan;
- S123 – Annual business plans and budgets - development, content requirements, consultation, review and availability of annual business plan and budget
- S127 – Financial statements – preparation, content, auditing and availability of the financial statements;
- S131 – Annual reports – preparation, content, distribution and availability of the annual report

Additional requirements are contained in the *Local Government (General) Regulations 2013* and the *Local Government (Financial Management) Regulations*.

➤ **Risk Management Implications**

Quarterly Council Performance Reporting will assist in mitigating the risk of:

*Ineffective performance management and reporting processes leading to poor performance and/or loss of stakeholder confidence.*

Inherent Risk	Residual Risk	Target Risk
Extreme (4B)	Low (3E)	Low (3E)

Note that there are many other controls that assist in mitigating this risk. The quarterly performance reports are part of the current control suite and therefore there is no additional mitigating impact of this report.

➤ **Financial and Resource Implications**

Quarterly Council Performance Reporting assists in showing the financial and resource performance to plan as per the targets, initiatives and activities outlined in the Annual Business Plan 2024-25.

➤ **Customer Service and Community/Cultural Implications**

Providing integrated, consultative corporate planning and effective and transparent performance reporting to the Council and community has the potential to increase the level of trust and confidence in Council.

➤ **Sustainability Implications**

Quarterly Council Performance Reporting assists in demonstrating the outcomes related to Council's economic, social and environmental initiative.

➤ **Engagement/Consultation conducted in the development of the report**

Consultation on the development of this report was as follows:

<i>Council Committees:</i>	Not applicable
<i>Council Workshops:</i>	Not applicable
<i>Advisory Groups:</i>	Not applicable
<i>External Agencies:</i>	Not applicable
<i>Community:</i>	Not applicable

➤ **Additional Analysis**

The Quarterly Council Performance Report format is aligned to the related financial year's Annual Business Plan (ABP). While still aligned to the *Strategic Plan 2020-24 – A brighter future*, the 2024-25 ABP format was changed so that the plan was no longer split into the goals.

As such, the quarterly report format has been adjusted to remove the visual alignment to the strategic goals and instead has been split into the categories:

- Annual Business Plan strategic initiatives
- Quarterly performance updates, and
- Performance indicators

#### Adelaide Hills Council Major Project reporting

The Major project reporting refers to those 3-5 projects which Council decides are the most interesting to them and the community for reporting on during the financial year.

In Quarter 4, the topics that have been reported on are either those major projects from 2023-24 which are continuing or are finalising, and some new projects identified in the 2024-25 Annual Business Plan. Council will have opportunity to choose the topics that they wish to continue in the quarterly reporting.

#### Customer service standards

With the implementation of Salesforce and the new CRM in July 2024, many of the current customer service standards are no longer able to be easily measured. As such, the customer service standards have been temporarily removed from the report and replaced with some of the customer service statistics (in the “performance indicators” section).

The customer service standards will return in future reports.

### **3. OPTIONS**

NA

### **4. APPENDICES**

- (1) Quarterly Council Performance Report – Q4 2024-25

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# **Appendix 1**

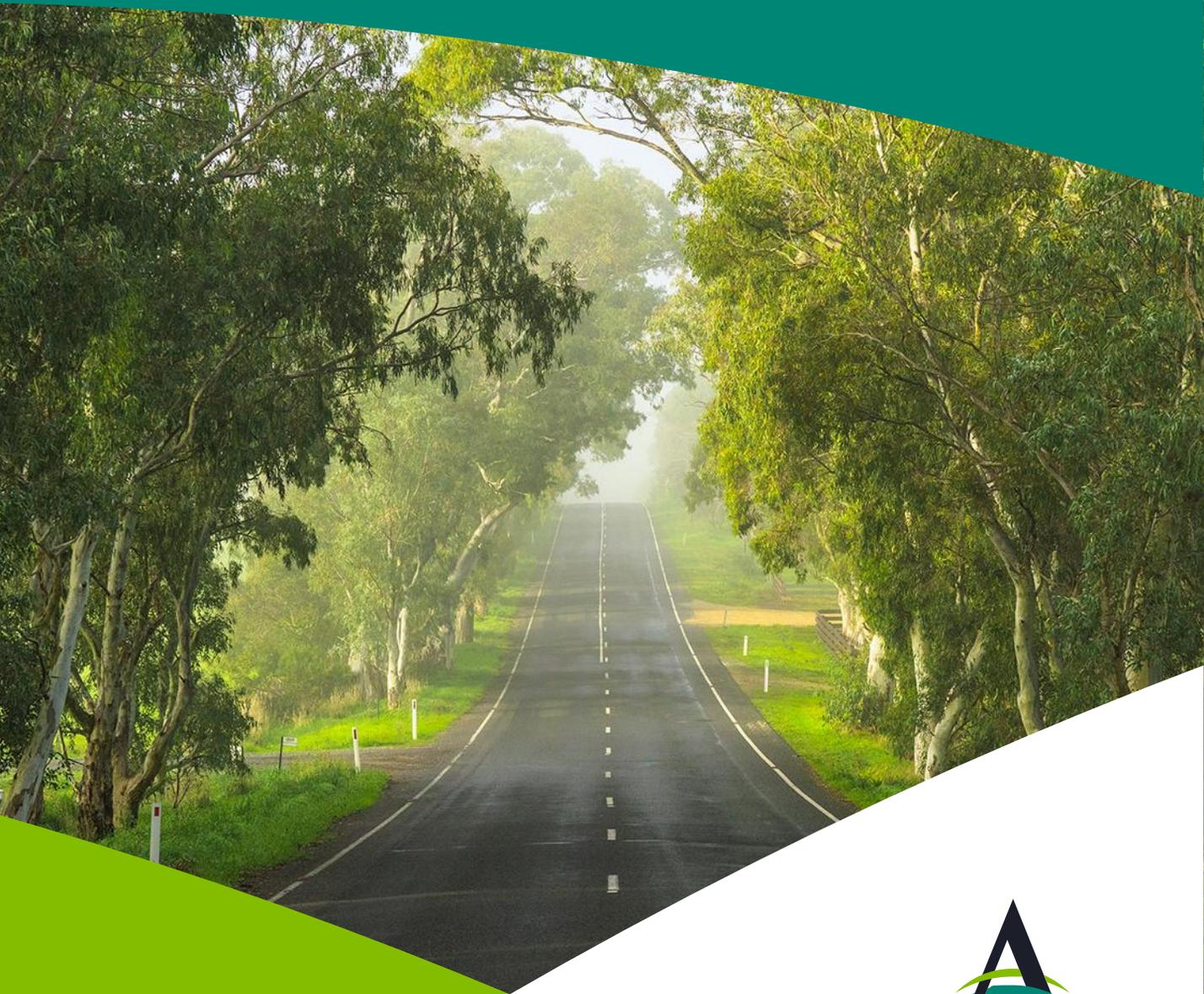
*Quarterly Council Performance Report – Q4 2024-25*

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# Quarterly Council Performance Report

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Quarter 4 – 1 April to 30 June 2025



**Adelaide Hills**  
COUNCIL

# Executive Summary

## Highlights

- Federal funding for the Towards Community Led Emergency Resilience Project concluded on 31 March 2025, with the final report and audit accepted by the Federal Government.
- The draft Towards Zero Emissions – A Carbon Management Plan for the Adelaide Hills was adopted by Council in April.
- Practical completion for the Adelaide Hills War Memorial Swimming Centre Splash Park was reached. The Splash Park is set to open to the public alongside the pool later this year.
- Council launched its Innovate Reconciliation Action Plan on 31 May, followed by a First Nations Business Event at Fabrik. National Reconciliation Week was marked with a strong program across community facilities.
- Recent CRM and customer portal upgrades include 32 new online forms with workflows, improved event tracking via Humanitix integration, and enhanced syncing of field staff notes from Confirm. The portal now features a refreshed login with quick links and an inbox. A new Investigation case type and refined status options support better compliance handling and customer communication.
- Planning is progressing for changes to township kerbside collections, with weekly FOGO and fortnightly waste services proposed.

## Risks and Challenges

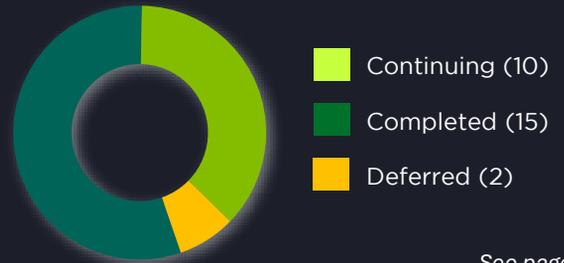
- Capital program delivery continues to be concentrated in the fourth quarter, with ongoing risks of project delays potentially requiring budget carry-overs into the 2025/26 Financial Year. Council remains focused on financial sustainability, balancing service levels with affordability.

# Contents

Executive Summary	2
Adelaide Hills Council Major Projects	3
Annual Business Plan Strategic Initiatives	5
Quarterly Performance Updates	7
Performance Indicators	10
Other Performance Metrics	14
Capital Works Performance	15
Quarterly Financial Performance	16

## Performance Dashboard

### Annual Business Plan Strategic Initiatives



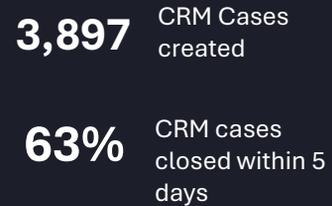
See page 5

### Performance Indicators



See page 11

### Customer Service



See page 13

### Capital Performance



See page 14

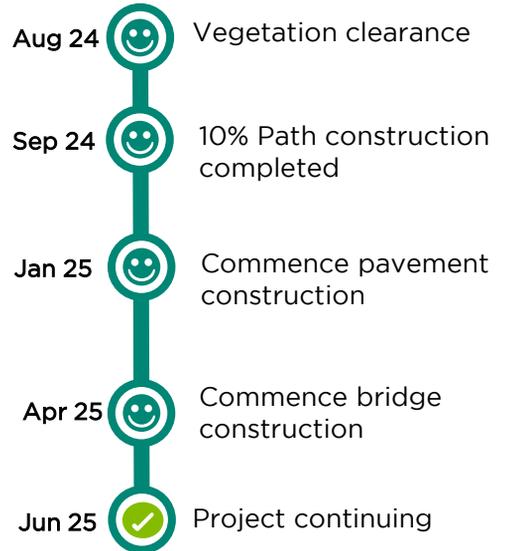
# Adelaide Hills Council Major Projects

## Stage 4 of Amy Gillett Bikeway

Stage 4 will extend the Amy Gillett Bikeway by 6 km from its current end point in Mount Torrens at Oval Road, to the intersection with Onkaparinga Valley Road in Birdwood.

### Latest News

- Remediation works on Burfords Hill Bridge have been successfully completed, with offsite fabrication of bridge trusses now underway.
- Construction progress on Angus and William Creek Bridges has reached approximately 50%, with works continuing as scheduled.
- Final asphalt surfacing will be undertaken following the completion of all bridge construction activities.



## Towards Community Led Emergency Resilience Program (TCLERP)

Following on from the Community Resilience and Readiness pilot, the program has evolved to focus on community led emergency preparedness. The name of the program also changed to be Toward Community Led Emergency Resilience Program (TCLERP).

The program has several areas of focus including:

- Community Engagement
- Psychological and emotional emergency preparedness community education
- Recovery ready halls project - emergency preparedness for select community facilities
- Vegetation management project - ensuring practices are based on best fire science and within shared land owners existing capacity

### Latest News

- Federal funding for the *Towards Community Led Emergency Resilience* Project concluded on 31 March 2025, with the final report and audit accepted by the Federal Government.
- The *Community Support Hub* Project was completed, delivering factsheets, planning templates, media packs, volunteer resources, and physical kits for participating communities. These resources are now available on council's website and will be formally presented in the new financial year.
- Stage 2 of the *Workforce Safety in Emergencies* Project was finalised, including annual WHS actions and training tools for Site Emergency Plans and Fire Danger Days procedures.
- Independent members have been appointed to the *Community Bushfire Reference Group*, which held its inaugural meeting on 18 June 2025.



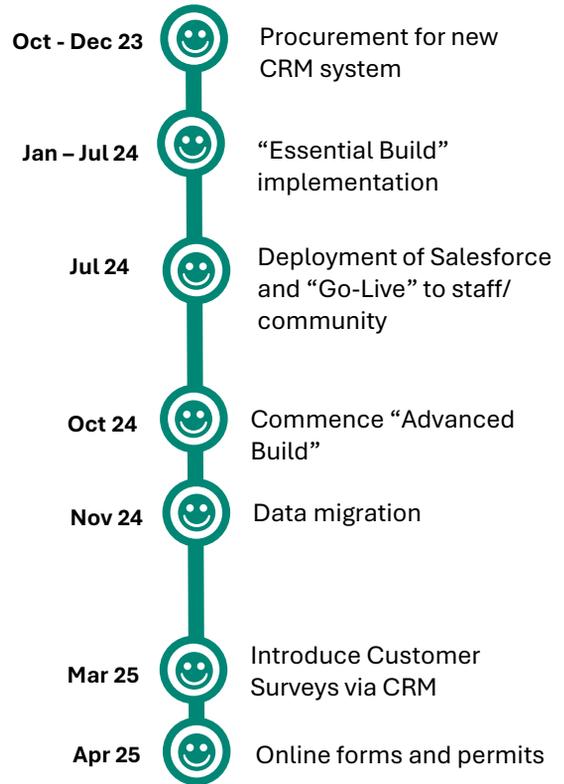
# Adelaide Hills Council Major Projects

## CRM project implementation

The CRM Renewal project comprises of 2 stages, Essential Build and Advanced Build and is aimed at Improving the customer experience through easier online services and improved communication and response times.

### Latest News

- Recent enhancements to the CRM and customer portal improvements include 32 new online forms for applications and permits, many of which include supporting workflows to streamline processing. Humanitix ticket orders for Council events are now visible within CRM, providing better event tracking.
- Integration with Confirm has been enhanced, allowing field staff notes to sync directly into CRM for improved case management.
- The customer portal now features a refreshed login with an inbox and quick service links.
- Additionally, a new *Investigation* case type supports better handling of compliance issues, and refined case status options improve communication with customers.



## Installing a Splash Park at the Adelaide Hills War Memorial Swimming Centre

A Splash Park will be constructed at the Adelaide Hills War Memorial Swimming Centre in Woodside. This new play space provides an alternative for toddlers and children who are still learning to swim and is designed to enhance recreational facilities for local families.

The 205sqm splash pad will feature a range of engaging elements, including a dumper bucket, water cannons, spray mushrooms, and random ground sprays all designed to create a safe and enjoyable environment for children.

### Latest News

Practical completion for the Splash Park was reached largely on schedule, with staff and the contractor making some final adjustments into July.

The Splash Park is set to open alongside the pool later this year, with planning for celebratory opening events underway.



# Annual Business Plan Strategic Initiatives

Project ID	Operating initiatives	Objective and/or Priority*	Status
B1008	Amy Gillet Bikeway net contribution (Grant funding of \$5.2 million)	B1.1	
B2008	Local Heritage (Privately Owned) Planning and Design Code Amendment	B2.4	
B2010	Adelaide Hills Subzone Code Amendment	B2.3	
B3014	Review of carbon management plan	B3.1	
B4043	Hamilton Hill - Dunfield Estate & Crest Maintenance	B4	
C4012	Continue to adapt to climate change with an all hazards emergency management approach to support the community and the emergency services	C4	
C4022	Towards Community Led Resilience Program (Fully grant funded)	C4.5	
C4025	Continue Towards Community Led Resilience Work	C4.5	
C4042	Implement activities from Our Watch's "Prevention Toolkit for Local Government"	C4	
C6006	Tour Down Under	C6	
E1004	Stirling main street support	E1.5	
E4001	Additional Tree safety work required to support the Tour Down Under	E4	
N1006	Best practice procedure for maintenance of AHC riparian zones	N1	
N1007	Implementation of the Tree Strategy	N1.1	
N4002	Kerbside bin system collection frequency change and rural FOGO trial	N4	
O4005	Representation Review	O4	
O5007	Customer Relationship Management (CRM) renewal	O5	
O6008	Digital Transformation Program	O6	

**Legend:**  = Continuing  = Deferred  = Completed

# Annual Business Plan Strategic Initiatives

Project ID	Capital initiatives	Objective and/or Priority*	Status
B1004	New and upgraded footpaths	B1	
B3005	Carbon Management Plan - Energy Upgrades, Battery & Efficiency Actions	B3	
B4009	Norton Summit land purchase	B4	
B4014	Road Safety Program including co-contribution to Road Blackspot (Grant Funded)	B4	
B4045	Stormwater projects	B4	
B4053	Automated External Defibrillator Project	B4	
B4054	Road safety at Heathfield	B4	
C1006	Splash park at the Adelaide Hills War Memorial Swimming Centre (\$600k Grant funded)	C1.1	
C4006	Play Space Framework Implementation - Uraidla play space upgrade	C4	

**Legend:**  = Continuing     = Deferred     = Completed

# Quarterly Performance Updates

## Annual Business Plan Strategic Initiatives

### Amy Gillet Bikeway

- The sealed path connection into Birdwood has been finalised.
- Rehabilitation of the old railway bridge at Burford Hill Road was reached completion.
- Achievement of the Federal Government's Milestone 3 has resulted in the receipt of \$1.56M in federal grant funding.
- The project will continue in 2025-2026 financial year due to some technical issues.

### Local Heritage (Privately Owned) Planning and Design Code Amendment

- Preliminary investigations and engagement with property owners will commence in 2025-26 after finalising structure and resourcing of strategic policy planning.

### Adelaide Hills Subzone Code Amendment

- Progress on the Code Amendment has been paused while preliminary consultation on a Housing Strategy is undertaken with Council members.

### Review of Carbon Management Plan

- The draft Towards Zero Emissions – A Carbon Management Plan for the Adelaide Hills was endorsed on 8 April 2025.

### Towards Community Led Resilience Program

- Federal funding for the project concluded on 31 March 2025. A final project report was prepared and submitted to the Federal Government, along with an external audit. The report was accepted by the Federal Government

### Play Space Framework Implementation – Uraidla play space upgrade

- Staff continue to work with the Landscape Architect to finalise concept plans that reflect the site's constraints and project budget.
- Due to the late inclusion of the project in the 2024-25 budget, and extensive community engagement undertaken, progress has been delayed.
- Funding to complete the play space upgrade has been included in the 2025-26 budget.

### Customer Relationship Management (CRM) renewal

- Recent CRM and customer portal enhancements include new online forms with integrated workflows, improved event tracking, and enhanced Confirm integration for syncing field staff notes.
- The portal now features a refreshed login with an inbox and quick service links. A new 'Investigation' case type and refined case status options further support efficient compliance handling and clearer customer communication.
- Further integration and development will occur into the next financial year.

### Digital Transformation Program

- Progress continues on the Digital Transformation Project SP365 departmental data migration and Purview configuration, while the Asset Management System has successfully transitioned to the cloud, enhancing field access via mobile devices.
- Council's approval of the 2025-26 budget in June enables formal planning for the multi-year Enterprise Resource Planning system replacement to commence.
- The project is currently undergoing a review of its structure and approach, including SharePoint and Purview components. In addition, work is planned for August 2025 to enhance user access through Single Sign-On, in collaboration with the vendor and relevant departments

### Road Safety Program including co-contribution to Road Blackspot

- Following receipt of Blackspot funding, Council has completed the Fox Creek Road seal, shoulder, and safety barrier.

### Implementation of the Tree Strategy

- During Quarter 4, a restructure of the Open Space team occurred to enable the recruitment of additional office-based and field staff to support the implementation of the Tree Strategy.
- Plant and fleet procurement requirements have also been adjusted to support the strategy implementation.

# Quarterly Performance Updates

## Other highlights

### Fabrik Arts & Heritage

- Fabrik participated in the History Festival with an exhibition celebrating the Mill's history, opened by JamFactory Director Brian Parkes and attended by many locals, including former Mill workers.
- The centre received its first sponsorship from Acme Vineyards, supporting exhibition openings and events.
- A new Heritage Workshop program launched, showcasing cultural skills such as Pakistani dyeing, Palestinian tatreez embroidery, and Greek tapitha applique. All workshops were fully booked.
- Fabrik also hosted the Artcelerate program, a two-day business skills workshop for artists, and partnered with Guildhouse to present Guildhouse Greetings, connecting South Australian artists with opportunities at Fabrik.

### Arts, Culture and Reconciliation

- Council launched its Innovate Reconciliation Action Plan on 31 May, followed by a First Nations Business Event at Fabrik. National Reconciliation Week was marked with a strong program across community facilities.
- Other highlights included the Winter Words program, a mural at Upper Sturt Tennis Club, Harmony Week activities, and Fabrik's ongoing Heritage workshops celebrating traditional crafts.

### Volunteering

- Council has a total of 159 registered volunteers who have contributed 3517 hours to various programs this quarter.
- 585 volunteers from across Adelaide Hills Council, Mount Barker District Council, and Alexandrina Council attended volunteer recognition events at Wallis Cinema Mt Barker and Lobethal Cinema. The initiative was very well-received, and feedback has been sought via a survey. The results will be available at the end of August.
- Four Adelaide Hills Council Volunteer Leaders also attended the Volunteering SA and NT State Conference, gaining valuable training and networking.

### Libraries

- During NAIDOC and Reconciliation Week. The library hosted a range of cultural NAIDOC Week posters and a

collaborative exhibition with Friends of Reconciliation and Mt Lofty History Centre. Highlights included the "Walking Together with Kaurana Family" storytelling session and a traditional basket weaving workshop.

- The school holiday program saw full attendance across all three library sites.
- In April, the library partnered with Uraidla Kindergym and Adelaide Hills Toy Library to deliver a range of initiatives to promote early literacy through play.

### Positive Ageing

- The Hills Home Support / Positive Ageing program delivered over 1,950 hours of in-home support and 5,400 hours of social support through group activities, exercise programs, and outings. Additionally, 530 transport trips were provided, and \$7,150 worth of home safety modifications were completed to help eligible community members live independently.

### Community Centres

- Harmony Week was celebrated through collaborative activities across libraries, community centre, and the Positive Ageing Centre, replacing the Gumeracha Harmony Picnic with inclusive cultural experiences that reduced logistical demands while maintaining strong community engagement.
- The April school holiday program delivered sold-out sessions including mono printing for teens, mural decorating, and young driver awareness workshops.
- Community Centres completed their biannual survey with 390 participants and 139 volunteers. Attendance figures for the period were 1,845 at The Summit Community Centre and 2,572 at Torrens Valley Community Centre.

### Governance

- Council has submitted its Representation Review Report to the Electoral Commission of South Australia for approval, continued advocacy against the proposed Campbelltown boundary change, and provided a formal submission to the Minister for Local Government requesting withdrawal from the Gawler River Floodplain Management Authority.

# Quarterly Performance Updates

## Other highlights

### Civil Services

- Civil Crews completed 878 enquiries and 1,004 jobs via the Confirm system. Spray seal and asphalt programs renewed 23 km of roads. A proactive grading program was established, and 64 civil projects were delivered, including footpaths, sealed roads, and unsealed segments.

### Open Space Biodiversity

- A Project Officer was recruited for the Cox Creek Restoration Project.
- A draft Monitoring, Evaluation, Reporting, and Improvement reporting framework was submitted to the Department of Climate Change, Energy, Environment and Water for approval.
- The Virtual Wildlife Fencing Trial was successfully installed, and letters of support contributed to two successful community grant applications for Ploughshare and Sunnyspring Reserves.

### Fire Prevention

- As at the end of 2024-25, Regulatory Services completed 17,526 property inspections. Of those, 161 formal requests to landowners to take steps to make their properties safer from bushfires (105F notice) were issued. Subsequently, 19 properties were cleared by the AHC contractor and 89 expiations were issued.
- The team responded to 668 burning permit enquiries, 42 illegal burning enquiries and issued 4 expiations.

### Property

- The Automated External Defibrillator Project was completed with devices installed at 72 identified sites. Building upgrades were finalized at Lobethal Senior Citizens Club and Aldgate Hall, including gutter and kitchen renewals.
- Roof repairs and heritage stack restoration have commenced at Uraidla Hall. The scope of works has increased due to unforeseen issues, including the need to replace irreparable roof-mounted ventilation stacks with replicas and the replacement of split timber ceiling joists connected to a damaged ceiling rose.

### Community Wastewater Management System (CWMS)

- Design works for the pumping main linked to the Department for

Infrastructure and Transport (DIT) River Road junction project were completed, with costs reimbursed and site works funded by DIT.

- Supervisory Control and Data Acquisition (SCADA) hardware and software at Birdwood treatment plant were upgraded.
- Verdun Pump Station 1 experienced pressure issues, leading to temporary pump installation; permanent replacements are scheduled for Q1 2025-26.

### Waste

- Planning is progressing for changes to township kerbside collections, with weekly FOGO and fortnightly waste services proposed.
- Council was also recognised as South Australia's top mobile phone recycler for 2025.

### Planning & Development

- Two Council Assessment Panel (CAP) meetings were held, with a total of four applications considered by the Panel with all applications granted Planning Consent.
- In Quarter 4 there were 22 new dwellings applied for and 13 ancillary accommodation applications. A further 2 applications for tourist accommodation were also lodged.

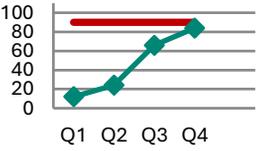
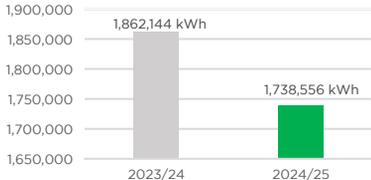
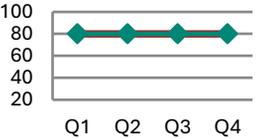
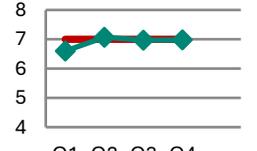
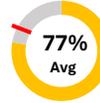
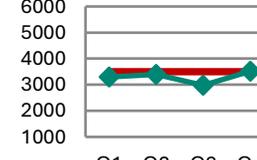
### Environmental Health

- The team conducted 75 food premises inspections (including 60 routine, 3 audits, and 12 follow-ups), received 59 new wastewater applications (40 approved), completed 114 wastewater inspections, and responded to 51 health-related complaints.

### Communications, Engagement & Events

- The Community Survey was completed with feedback received from 462 community members. Community engagement was completed on the ABP and LTFP and the final two community forums for the year were held with great success in Uraidla and Mt Torrens. A launch event was held for Council's new Innovate RAP and the Your Place Your Space campaign was launched in the foothill suburbs of Woodforde, Teringie and Rostrevor.

# Performance Indicators

Indicator	Result	Trends	Comments
<b>– CPI-B02</b> Delivery of capital works program	Target = $\geq 90\%$ Annual Budget  84%		This indicator measures actual spend (\$16.1m) against the Annual Budget (\$19.4m). Supply delays, sequencing delays and complex negotiations contributed to approximately \$3M of carry forwards.
<b>– CPI-B03</b> Compliance inspections after development completion notification, completed within 10 business days.	Target = 100%  94%		1 case did not meet the 10 business days due to timing of the inspection to accommodate the client.
<b>✓ CPI-B04</b> Compliance inspections completed within 5 business days of notification of alleged unlawful development	Target = 80% per annum  80%	NA – annual target	41 investigations into alleged breaches of development conditions and unauthorised development were undertaken in Quarters 3 and 4 with 33 of these inspections occurring within the timeframe and the target being met.
<b>✓ CPI-B05</b> Comparison of Council's Energy Usage (kWh) against previous financial year	Target = Less than previous FY 	1,900,000 1,850,000 1,800,000 1,750,000 1,700,000 1,650,000 1,862,144 kWh 1,738,556 kWh 2023/24 2024/25	The usage in 2023/24 was 1,862,144 KWh in comparison to 1,738,556 kWh in the 2024/25 financial year (approx. 7% variation).
<b>✓ CPI-B07</b> Operational tasks completed within the Civil Zone Maintenance Program	Target = $\geq 80\%$  80%		Civil Crews have completed 878 enquiries, and 1004 jobs through Confirm Maintenance Management System.
<b>✓ CPI-C01</b> Positive Ageing Wellbeing Score	Target = $\geq 7$  6.98		The wellbeing score is based on the responses of participants in a post event survey.
<b>– CPI-C02</b> Community Centre participants who feel better connected to others or community	Target = 85% per annum  81.5% Avg	NA – annual target	
<b>– CPI-C03</b> Community Centre participants who would use the knowledge/skills gained in the future	Target = 80% per annum  77% Avg	NA – annual target	
<b>✓ CPI-C04</b> Number of volunteer hours contributed to AHC programs each year	Target = $\geq 3,500$ per quarter  3,517		The Volunteering Program received 10 new enquiries, and 8 new volunteers were onboarded.

**Legend:**
✓ = Target Met or N/A
 – = Target not met
 ⊖ = N/A – can't be assessed  
 $\geq$  Greater than or equal     $\leq$  Less than or equal

# Performance Indicators

Indicator	Result	Trends	Comments
<b>✓ CPI-C05</b> Library visits per capita compared with Australian Library and Information Association (ALIA) Standards	Target = exceed the enhanced ALIA 4.8	NA - annual target	The result exceeds the ALIA standard of 4.5 library visits per capita.
<b>✓ CPI-C06</b> Library loans per capita compared with Australian Library and Information Association (ALIA) Standards	Target = exceed the enhanced ALIA 9.3	NA - annual target	The result exceed the ALIA standard of 7 library loans per capita.
<b>✓ CPI-C07</b> Attendance at programs, events and workshops at Fabrik Arts + Heritage Hub	Target = 8,000 per annum 10,100	NA - annual target	An average of 1,000 visitors per month attended Fabrik Arts + Heritage.
<b>✓ CPI-C08</b> Percent of available studio spaces occupied	Target = 50% per annum 90%	NA - annual target	The high occupancy rate reflects the success of flexible hire arrangements. Instead of 4 expected long-term tenants, 11 artists have used the studios for periods ranging from 4 weeks to 12 months, with some returning for additional tenancies.
<b>✓ CPI-C09</b> Number of events and programs celebrating cultural diversity	Target = 8 per annum 13	NA - annual target	A diverse program of cultural and community activities included African drumming and literary streaming, Asian textile and craft workshops, multicultural cooking for positive ageing, and inclusive initiatives across the community centres.
<b>✓ CPI-E03</b> Average number of days for Building Consents	Target = ≤ 20 Business Days 14.5		In Quarter 4, there were 92 building decisions with an average assessment time of 14.5 days and 75.8% of building decisions were issued within statutory timeframes.
<b>⊖ CPI-E04</b> Percent of new development application decisions upheld in Council/CAPs favour under appeal			No new appeals of CAP decisions were lodged during Quarter 4. There is one on-going appeal of CAP awaiting a Court Decision
<b>✓ CPI-E05</b> Percentage of Planning Consents completed within statutory timeframes	Target = ≥ 85% 88.6%		In Quarter 4 there were 201 Planning Consents granted of which 88.6% were issued within the statutory timeframes.

**Legend:** = Target Met or N/A = Target not met = N/A – can't be assessed

≥ Greater than or equal ≤ Less than or equal

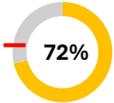
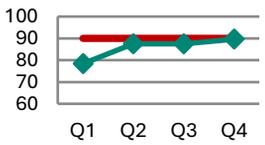
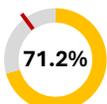
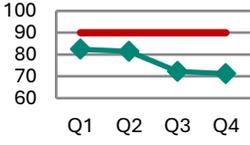
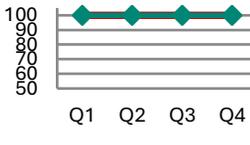
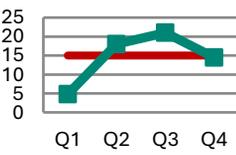
# Performance Indicators

Indicator	Result	Trends	Comments
<b>✓ CPI-N01</b> Number of biodiversity sites monitored using the BushRAT methodology (actual vs planned)	Target = 60 NVMS sites per annum and 5 reserves		Staff hours normally allocated to NVMS assessments were re-directed to implementing the Urban Rivers and Catchments Program Grant for the Cox Creek Restoration Project.
<b>✓ CPI-N02</b> Weed control in biodiversity sites - no. of sites complete (actual vs planned)	Target = 31 sites per annum		Weed control was undertaken in a total of 152 sites across the Adelaide Hills Council region.
<b>✓ CPI-N03</b> Percent of nuisance and litter queries resolved	Target = ≥ 90% 92%		Requests outstanding at the end of Quarter 4 included 10 nuisance complaints across the areas of Health, Quick Response, and Civil Services.
<b>✓ CPI-N04</b> Percent of private properties inspected prior to bushfire season that comply with fuel load management requirements	Target = at least 90% per annum 99%	NA - annual target	AHC Regulatory Services inspected 17,526 properties during fire danger season. Of the properties inspected, 17,371 were found to be compliant prior to the season.
<b>✓ CPI-N05</b> Tonnes of green organics collected on green organic days	Target = 50 Tonnes 357		2391 vehicles visited the 3 sites on 6 dates during the quarter.
<b>✓ CPI-N06</b> Percentage change in tonnes of waste disposed to landfill compared to previous financial year	Target = Reduction in waste % per annum		The 2024/25 financial year resulted in a <b>0.69%</b> reduction in tonnes of waste sent to landfill compared to 2023/2024.
<b>✓ CPI-N07</b> Number of community education actions delivered (actioned vs planned)	Target = 6 per annum 20		Community education actions were delivered at the Birdwood Farm Day, Uraidla Community Forum, ICAW library display Stirling, textile collection day with GISA and AHRWMA support, plus 5 educational Facebook posts.
<b>⊖ CPI-O01</b> Number of lost time injuries	Target 0 per annum 4		4 injuries were recorded in quarters 1 and 2, with 0 recorded in quarters 3 and 4. Additional control measures include ergonomic upgrades i.e. engineered retractable tarp installation in some trucks to improve WHS practices.
<b>⊖ CPI-O02</b> Customer Net Ease Score (NES)	Target = Score of 50 per annum 35+	NA - annual target	It is important to note that the new survey mechanism went live in January 2025. This result is from 401 survey responses since that time.

**Legend:** ✓ = Target Met or N/A    ⊖ = Target not met    ⊖ = N/A – can't be assessed

≥ Greater than or equal    ≤ Less than or equal

# Performance Indicators

Indicator	Result	Trends	Comments
- CPI-O03 Overall customer satisfaction	Target = 75% per annum  72%	NA - annual target	Overall customer satisfaction is 72%, from 401 survey responses since the new survey mechanism went live in January.
✓ CPI-O07 Decisions (Council Resolutions) considered in open Ordinary & Special Council meetings during reporting period	Target = 90%  89.6%	 Q1 Q2 Q3 Q4	Nil
- CPI-O08 Council member attendance at Ordinary & Special meetings	Target = 90%  71.2%	 Q1 Q2 Q3 Q4	This quarter there were 9 apologies and 13 leave of absences for Ordinary and Special Council meetings.
✓ CPI-O09 Freedom of Information (FOI) requests received, in progress, and completed within the legislated timeframe	Target = 100%  100%	 Q1 Q2 Q3 Q4	3 new FOIs received 6 FOIs completed Nil FOIs outstanding
✓ CPI-O10 FOI External reviews upholding Council's decisions	Target = 100%  100%	 Q1 Q2 Q3 Q4	Nil Freedom of Information Internal or External reviews for 2024-25 fourth quarter
✓ CPI-O11 Employee Turnover	Target = <15%  14.48%	 Q1 Q2 Q3 Q4	Administration is aware of the challenges in collating accurate data using current methodologies. A review is underway to improve the monitoring and reporting of employee turnover.

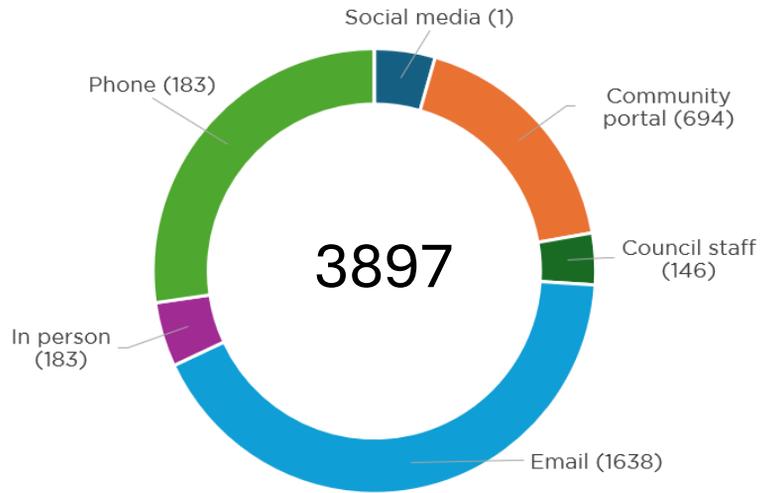
Legend: ✓ = Target Met or N/A    - = Target not met    ⚪ = N/A – can't be assessed

≥ Greater than or equal    ≤ Less than or equal

# Other performance metrics

Expiation Statistics	Volume
Parking	375
Animals	13
By-law	0
Local Nuisance	9
Fire Prevention	0
Public Health	15
Development & Building	24

## Volume of CRM cases created by source



## CRM Cases closed by Category

Category	Volume of cases					
	completed	1 day or less	2-5 days	6-10 days	11-20 days	over 20 days
Animals	336	49%	24%	10%	6%	11%
Buildings and Facilities	109	23%	28%	17%	12%	21%
Community Development	14	21%	21%	14%	21%	21%
Development	107	21%	14%	13%	15%	37%
Environment	17	18%	29%	18%	0%	35%
Events & Tourism	107	12%	10%	7%	29%	41%
Feedback	34	24%	21%	15%	3%	38%
Fences	2	50%	0%	0%	0%	50%
Fire	273	37%	44%	7%	7%	4%
General Enquiry	123	50%	24%	11%	5%	10%
Graffiti	16	63%	13%	13%	6%	6%
Grass & Vegetation	35	0%	0%	3%	0%	97%
Information Management	31	10%	16%	13%	3%	58%
Library	16	44%	44%	6%	6%	0%
Nuisance	178	31%	31%	10%	9%	19%
Parking	177	29%	29%	24%	14%	5%
Parks, Gardens & Ovals	66	8%	18%	15%	8%	52%
Rates	447	84%	11%	4%	1%	0%
Roads and Footpaths	366	17%	20%	13%	16%	34%
Signs	35	26%	9%	14%	17%	34%
Sport and Rec	5	0%	80%	20%	0%	0%
Trees	300	26%	13%	4%	5%	52%
Update Details	293	70%	25%	4%	0%	0%
Waste & Recycling	84	49%	18%	15%	7%	11%
	<b>3171</b>	<b>41%</b>	<b>22%</b>	<b>10%</b>	<b>8%</b>	<b>20%</b>

# Capital Works Program

The capital works program is on track with early budget spend in sync with expected delivery for this period. Quarter 4 works involve most of the tendering for the financial year allowing for construction through the remaining quarters.

## Highlights

- Footpath renewal program - complete
- Road patching in prep for seal - complete
- Court Resurfacing Program - complete
- Resheeting program - complete
- Montacute Road Bridge - complete
- Woodside Splash Park - complete
- Amy Gillet Bikeway - Asphalt complete, bridges under construction
- Fabrik 95% complete
- Fabrik Arts + Heritage - complete
- Plant and Fleet Program - complete
- Unsealed Road Program Complete
- 72 defibrillators installed
- Safety upgrades at Fox Creek and Basket Range Road - complete

## What's Next

- Uraidla Hall, Lobethal Senior Citizens, Bridgewater Institute Renewals
- AHTBC carpark and driveway
- Delivery of the 2025/26 Capital Works Program per the Annual Business Plan

## Financial Performance by Asset Category (preliminary numbers)

Asset Category	YTD Actuals \$'000	YTD Budget \$'000
Bridges	535	705
Buildings	945	1,415
Cemeteries	44	65
CWMS	186	154
Footpaths	662	775
Fleet	2,857	3,513
ICT	480	1,306
Kerbing	53	76
LRCIP	1,673	1,751
Other: Retaining Walls, St Furniture, Traffic Mgt	337	266
Plant & Equipment	29	40
Roads	6,675	7,062
Sport & Recreation	391	350
Stormwater	243	559
Project Management Costs	1,000	1,314
	<b>16,108</b>	<b>19,350</b>

# Financial Performance

## Overall Funding Statement as at 30 June 2025

Note: These figures are preliminary only. The fully reconciled figures will be presented to Council as part of the Budget Review report.

	YTD Actual	YTD Budget	YTD Variance	Annual Revised Budget
	\$'000	\$'000	\$'000	\$'000
<b>Total Operating Income</b>	63,784	61,670	● 2,114	61,670
<b>Total Operating Expenditure</b>	62,990	64,524	● 1,533	64,524
<b>Operating Surplus / (Deficit) before Capital</b>	795	(2,854)	● 3,648	(2,854)
<b>Capital Expenditure</b>	16,108	19,350	● 3,242	19,350
<b>Capital Income</b>	3,170	3,876	● (706)	3,876
<b>Net expenditure - Capital projects</b>	12,938	15,474	● 2,536	15,474
<b>Depreciation and amortisation</b>	14,144	13,441	● 704	13,441
<b>Net Lending / (Borrowing) Result for Year</b>	2,001	(4,887)	● 6,888	(4,888)

Adelaide Hills Council Operating Summary				
By Directorate				
as of June 2025				
	YTD Actuals \$'000s	YTD Budget \$'000s	YTD Var fav / (unfav) \$'000s	Annual Revised Budget \$'000s
<b>Income</b>				
CEO	19	37	● (17)	37
Community & Development	4,033	4,127	● (94)	4,127
Corporate Services	51,633	50,985	● 648	50,985
Environment & Infrastructure	8,100	6,522	● 1,578	6,522
<b>Income Total</b>	<b>63,784</b>	<b>61,670</b>	<b>● 2,114</b>	<b>61,670</b>
<b>Expenditure</b>				
CEO	3,242	3,257	● 15	3,257
Community & Development	12,100	12,970	● 870	12,970
Corporate Services	10,514	11,239	● 725	11,239
Environment & Infrastructure	37,134	37,058	● (76)	37,058
<b>Expenditure Total</b>	<b>62,990</b>	<b>64,524</b>	<b>● 1,533</b>	<b>64,524</b>
<b>Operating Surplus / (Deficit)</b>	<b>795</b>	<b>(2,854)</b>	<b>● 3,648</b>	<b>(2,854)</b>



More Information:

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