

# **BOULIA SHIRE COUNCIL**



## **ORDINARY MEETING**

### **Friday 19 November 2021**



Photo by:

ALL COMMUNICATIONS MUST  
BE ADDRESSED TO  
THE CHIEF EXECUTIVE OFFICER,  
BOULIA SHIRE COUNCIL,  
18 HERBERT ST,  
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## BOULIA SHIRE COUNCIL

{current-date}

### NOTICE FOR AN ORDINARY MEETING OF COUNCIL

NOTICE is hereby given that an **ORDINARY MEETING** of the Boulia Shire Council will be held on **Friday 19 November 2021** at the **Boulia Shire Hall** commencing at **9 am** for the transaction of the following business.

Councillor attendance via teleconference is deemed to be in attendance at the meeting with full voting rights (as per Council resolution 2015/4.9).

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Ms Lynn Moore  
Chief Executive Officer

Please note:

- *Some reports contained in this agenda make reference to ‘confidential redacted’ attachments. These attachments are not for public display as they are of a confidential nature and for Council use only and are therefore not included within the agenda.*
- *In some instances, due to unforeseen circumstances, the sequence of the Ordinary Meeting of Council on the meeting day may vary from the order of the agenda issued. The corresponding meeting minutes will follow the outline of the originally issued agenda, however the resolution numbers noted will be in accordance with the actual sequence of the meeting on the day.*

**COMMONLY USED ACRONYMS**

<b>ALGA</b>	Australian Local Government Association
<b>CWRPMG</b>	Central West Regional Pest Management Group
<b>DDMG</b>	District Disaster Management Group (Mt Isa)
<b>DRFA</b>	Disaster Recovery Funding Arrangements
<b>DTMR/TMR</b>	Department of Transport and Main Roads
<b>IPWEA</b>	Institute of Public Works Engineering Australia (NAMS.Plus)
<b>LDMG</b>	Local Disaster Management Group
<b>LGAQ</b>	Local Government Association of Queensland
<b>LGMA</b>	Local Government Managers Association
<b>ManEX</b>	Managers and Executive
<b>NAMS.Plus</b>	Asset Management System from IPWEA
<b>NDRP</b>	Natural Disaster Resilience Program
<b>NDRRA</b>	Natural Disaster Relief and Recovery Arrangements
<b>OHDC</b>	Outback Highway Development Council
<b>ORRG</b>	Outback Regional Road Group
<b>ORRTG</b>	Outback Regional Roads and Transport Group
<b>OQTA</b>	Outback Queensland Tourism Association
<b>QRA</b>	Queensland Reconstruction Authority
<b>QSNTS</b>	Queensland South Native Title Services
<b>QWRAP</b>	Queensland Water Regional Alliance Program
<b>R2R</b>	Roads to Recovery
<b>RAPAD</b>	Central West Queensland Remote Area Planning and Development
<b>RAPADWSA</b>	RAPAD Water and Sewerage Alliance
<b>REPA</b>	Restoration of Essential Public Assets
<b>RMPC</b>	Roads Maintenance Performance Contract
<b>TIDS</b>	Transport Infrastructure Development Scheme
<b>WQLGA</b>	Western Queensland Local Government Association



## **RISK MANAGEMENT**

Council's risk management process is based around the following principles:

Risk Identification: Identify and prioritise reasonably foreseeable risks associated with activities, using the agreed risk methodology.

Risk Evaluation: Evaluate those risks using the agreed Council criteria.

Risk Treatment/Mitigation: Develop mitigation plans for risk areas where the residual risk is greater than our tolerable risk levels.

The Risk Matrix below is used to assess the likelihood and consequence of any risk to Council, to then identify any necessary treatment actions. This matrix will also be used to assess any risk identified in Council's reports:

Likelihood	Consequence				
	Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain 5 Is expected to occur at most times	Medium M - 5	High H - 10	High H - 15	Extreme E - 20	Extreme E - 25
Likely 4 Will probably occur at most times	Medium M - 4	Medium M - 8	High H - 12	High H - 16	Extreme E - 20
Possible 3 Might occur at some time	Low L - 3	Medium M - 6	Medium M - 9	High H - 12	High H - 15
Unlikely 2 Could occur at some time	Low L - 2	Low L - 4	Medium M - 6	Medium M - 8	High H - 10
Rare 1 May occur in rare circumstances	Low L - 1	Low L - 2	Medium M - 3	Medium M - 4	Medium M - 5

## **1 Meeting Opening with the Acknowledgement of Traditional Owners**

The Mayor will acknowledge the traditional carers of the land on which Council meets, the 'Pitta Pitta' people, and pay Council's respects to the elders past and present.

The Mayor will also acknowledge past and present service personnel.

## **2 Present**

Councillors: Councillor Eric (Rick) Britton  
Councillor Sam Beauchamp  
Councillor Tim Edgar  
Councillor Jack Neilson  
Councillor Jan Norton

Officers: Ms Lynn Moore (Chief Executive Officer)  
Mr Robert (Rob) Bottger (Director of Works and Operations)  
Mr Michael Pickering (Director of Works and Operations Relief)  
Ms Estelle van Tonder (Acting Executive Assistant)

## **3 Apologies / Leave of Absence**

This item on the agenda allows Council the opportunity to receive apologies/leave of absence from Councillors unable to attend the meeting.

## **4 Declaration of Interests**

To help ensure openness, accountability and transparency, in accordance with the *Local Government Act 2009*, Councillors must declare if they have a Prescribed Conflict of Interest or a Declarable Conflict of Interest in a matter. All declarations of interest are managed in accordance with the *Local Government Act 2009*.

This section also allows Councillors the opportunity to lodge new or make an amendment to their annual register of interests.

## **5 Mayoral Minutes**

This item on the agenda allows business which the Mayor wishes to have considered at the meeting introduced without notice.

## **6 Notice of Motion**

This item on the agenda allows matters of which notice has been given by Councillors to be considered at the meeting.

## **7 Request to Address Council in a Public Forum**

A member of the public may take part in the proceeding of a meeting only when invited to do so by the Chairperson.

In each local government meeting, time may be required to permit members of the public to address the local government on matters of public interest related to local government. The time allotted shall not exceed fifteen (15) minutes and no more than three (3) speakers shall be permitted to speak at one meeting. The right of any individual to address the local government during this period shall be at the absolute discretion of the local government.

If any address or comment is irrelevant, offensive, or unduly long, the Chairperson may require the person to cease making the submission or comment.

For any matter arising from such an address, the local government may take the following actions:

- refer the matter to a committee
- deal with the matter immediately
- place the matter on notice for discussion at a future meeting
- note the matter and take no further action.

Any person addressing the local government shall stand, and act and speak with decorum and frame any remarks in respectful and courteous language.

Any person who is considered by the local government or the Mayor to be unsuitably dressed may be directed by the Mayor or Chairperson to immediately withdraw from the meeting. Failure to comply with such a request may be considered an act of disorder.

## **8 Confirmation of Minutes from Previous Meetings**

This item in the agenda enables previous minutes of Council meetings to be confirmed.



**MINUTES OF THE ORDINARY MEETING  
OF THE BOULIA SHIRE COUNCIL  
HELD ON Friday 22 October 2021  
COMMENCING AT 9:00 am**

**1 Meeting Opening with the Acknowledgement of Traditional Owners**

*Please note:*

*In some instances, due to unforeseen circumstances, the sequence of the Ordinary Meeting of Council on the meeting day may vary from the order of the agenda issued. The corresponding meeting minutes will follow the outline of the originally issued agenda, however the resolution numbers noted will be in accordance with the actual sequence of the meeting on the day.*

The Mayor opened the meeting at 9:04 am.

The Mayor acknowledged the traditional carers of the land on which Council meets, the 'Pitta Pitta' people, and paid Council's respects to the elders past and present.

The Mayor also acknowledged past and present service personnel.

It has been noted that the Mayor has reminded all Councillors in regards to registration of interests and declaration of contact with or engagement of lobbyists.

**2 Present**

Councillors: Councillor Eric (Rick) Britton  
Councillor Sam Beauchamp  
Councillor Tim Edgar  
Councillor Jan Norton

Officers: Ms Lynn Moore (Chief Executive Officer)  
Mrs Kaylene Sloman (Director of Corporate Services)  
Mr Michael Pickering (Acting Director of Works and Operations)  
Ms Estelle van Tonder (Acting Executive Assistant)

**3 Apologies / Leave of Absence**

It was noted that an apology was received from Councillor Jack Neilson for the Council meeting held on 22 October 2021.

**4 Declaration of Interests**

There were no declarations of interest relevant to reports at this meeting.

**5 Mayoral Minutes**

There were no Mayoral Minutes to be noted at this meeting.

## **6 Notice of Motion**

There were no notices of motions to be noted at this meeting.

## **7 Request to Address Council in a Public Forum**

There were no requests to address the Council.

## **8 Confirmation of Minutes from Previous Meetings**

**Moved:** Cr Edgar

**Seconded:** Cr Beauchamp

*That the minutes of the Ordinary Meeting held on 24 September 2021 be accepted.*

**Resolution No.: 2021/10.1**

**Carried**

## **9 Reports**

### **9.1 Works and Operations**

<b>TITLE:</b>	Engineering Services Report – Newsbrief for September 2021	<b>DOC REF:</b> 9.1.1
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<b>PURPOSE:</b> To inform Council on the progress of various items through an information update.
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**Moved:** Cr Beauchamp

**Seconded:** Cr Edgar

*That the Engineering Services Report – Newsbrief for September 2021 be noted.*

**Resolution No.: 2021/10.2**

**Carried**

<b>TITLE:</b>	Grants Work Status Summary – September 2021	<b>DOC REF:</b> 9.1.2
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<b>PURPOSE:</b> To advise Council of the progress of projects being completed with the assistance of either funding provided by Council, State or Federal Grants.
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**Moved:** Cr Edgar

**Seconded:** Cr Britton

*That the Grants Work Status Summary September 2021 report on the progress of the funded projects be received for information.*

**Resolution No.: 2021/10.3**

**Carried**

<b>TITLE:</b>	NDRRA Flood Damage Works Department September 2021 (Information Report)	<b>DOC REF:</b> 9.1.3
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<b>PURPOSE:</b> To inform Council of the current utilisation and activities of the Flood Damage Program
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**Moved:** Cr Norton

**Seconded:** Cr Beauchamp

That the NDRRA Flood Damage Works Department report be received for information.

**Resolution No.: 2021/10.4**                      **Carried**

<b>TITLE:</b>	Boulia Work Camp September 2021 Report	<b>DOC REF:</b> 9.1.4
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<b>PURPOSE:</b> To advise of the activities of the Boulia Work Camp from 1 <sup>st</sup> to 29 <sup>th</sup> September 2021.
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**Moved:** Cr Beauchamp                      **Seconded:** Cr Edgar

That the Boulia Work Camp September 2021 Report is received for information.

**Resolution No.: 2021/10.5**                      **Carried**

<b>TITLE:</b>	Foreman Roads Maintenance and Construction September 2021	<b>DOC REF:</b> 9.1.5
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<b>PURPOSE:</b> To inform Council of the current utilisation and activities of the Works Department in line with the Boulia works program.
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**Moved:** Cr Norton                      **Seconded:** Cr Edgar

That Council receive the Foreman Roads Maintenance and Construction September 2021 Report for information.

**Resolution No.: 2021/10.6**                      **Carried**

<b>TITLE:</b>	Foreman, Road Maintenance and Utility Services September 2021 Report	<b>DOC REF:</b> 9.1.6
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<b>PURPOSE:</b> To inform Council of the current utilisation and activities of the Town Department during the month of September 2021.
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**Moved:** Cr Edgar                      **Seconded:** Cr Britton

That Council receive the Foreman, Road Maintenance and Utility Services September 2021 report for information.

**Resolution No.: 2021/10.7**                      **Carried**

<b>TITLE:</b>	Rural Lands Protection Officer September 2021 Report	<b>DOC REF:</b> 9.1.7
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<b>PURPOSE:</b> To advise Council of current activities relating to weed management, pest control, animal management and stock routes.
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**Moved:** Cr Britton                      **Seconded:** Cr Beauchamp

That the Rural Lands Protection Officer September 2021 Report be received.

**Resolution No.: 2021/10.8**                      **Carried**



## **9.2 Office of the Chief Executive**

<b>TITLE:</b>	Risk Management Framework	<b>DOC REF:</b> 9.2.1
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**PURPOSE:**

For the council to review the suggested Risk Management Framework as a guideline for all Council activities.

**Moved:** Cr Norton

**Seconded:** Cr Edgar

*That the Risk Management Framework as presented be endorsed by Council.*

**Resolution No.: 2021/10.9**

**Carried**

<b>TITLE:</b>	POLICIES REVIEW	<b>DOC REF:</b> 9.2.2
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**PURPOSE:**

Regular review of council policies ensure that Council maintains an up-to-date guide for staff to refer to in the day-to-day management of Council. This report deals with minor changes to existing reports which does not have any material effect on the intent of the documents.

**Moved:** Cr Britton

**Seconded:** Cr Beauchamp

*1. That the policies as presented be adopted.*

POLICY	NO.	OFFICER	TYPE
Community Engagement Policy	120	Estelle van Tonder	
Dealing with a Complaint involving a Public Official (CEO)	130	Estelle van Tonder	
Statement of Business Ethics	140	Estelle van Tonder	

*2. That a copy of the changes to the policy and plan be forwarded to the Councillors electronically via email and the Councillor Hub.*

**Resolution No.: 2021/10.10**

**Carried**

<b>TITLE:</b>	WHSA / Insurance / Risk Management September 2021 Report	<b>DOC REF:</b> 9.2.3
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**PURPOSE:**

To inform Council of progressions and or issues of concern regarding Workplace Health and Safety.

**Moved:** Cr Edgar

**Seconded:** Cr Norton

*That Council receive the Workplace Health and Safety - WHSA / Insurance / Risk Management September Report for information.*

**Resolution No.: 2021/10.11**

**Carried**

<b>TITLE:</b>	Action List - September 2021	<b>DOC REF:</b> 9.2.4
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**PURPOSE:**  
To present to Council an updated Action List.

**Moved:** Cr Britton

**Seconded:** Cr Norton

*That the Action List update for September 2021 be received for information.*

**Resolution No.:** 2021/10.12

**Carried**

### **9.3 Corporate Services**

<b>TITLE:</b>	Director of Corporate Services September 2021 Update	<b>DOC REF:</b> 9.3.1
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**PURPOSE:**  
To advise Council of the activities of the Director of Corporate Services.

**Moved:** Cr Britton

**Seconded:** Cr Norton

*That the Director of Corporate Services September 2021 Report be received for information.*

**Resolution No.:** 2021/10.13

**Carried**

<b>TITLE:</b>	Data Supply Deed with Department of Resources	<b>DOC REF:</b> 9.3.2
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**PURPOSE:**  
To seek approval for signing of Data Supply Deed with Department of Resources.

**Moved:** Cr Britton

**Seconded:** Cr Beauchamp

*That Council endorse the signed Data Supply Deed with the Department of Resources.*

**Resolution No.:** 2021/10.14

**Carried**

<b>TITLE:</b>	Finance Manager September 2021 Report	<b>DOC REF:</b> 9.3.3
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**PURPOSE:** Financial Summary as at 30<sup>th</sup> September 2021.

**Moved:** Cr Edgar

**Seconded:** Cr Britton

*That the Finance Report for September 2021 Report be received for information.*

**Resolution No.:** 2021/10.15

**Carried**

<b>TITLE:</b>	Budget Review 30 September 2021	<b>DOC REF:</b> 9.3.4
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**PURPOSE:**  
To provide a Budget Review to 30<sup>th</sup> September 2021 based on trends to date.

**Moved:** Cr Britton

**Seconded:** Cr Edgar

That the Budget Review to 30<sup>th</sup> September 2021, as presented to Council, be received and that the revised budget variations as shown be adopted.

**Resolution No.: 2021/10.16**

**Carried**

The meeting was adjourned for lunch at 12:05 pm.  
The meeting resumed at 12:55 pm.

## **9.4 Community Services**

<b>TITLE:</b>	Community Services September 2021 Report	<b>DOC REF:</b> 9.4.1
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**PURPOSE:**

To provide Council with an update of the activities associated with Council's community development activities.

**Moved: Cr Britton**

**Seconded: Cr Edgar**

That the Community Services September 2021 report be received for information.

**Resolution No.: 2021/10.17**

**Carried**

<b>TITLE:</b>	September Library Report	<b>DOC REF:</b> 9.4.2
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**PURPOSE:**

To update Council on the visitations and activities in the Library

**Moved: Cr Norton**

**Seconded: Cr Beauchamp**

That Council receives the September 2021 Library Report for information.

**Resolution No.: 2021/10.18**

**Carried**

<b>TITLE:</b>	Min Min Encounter September 2021 Report	<b>DOC REF:</b> 9.4.3
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**PURPOSE:**

To report on the day-to-day operations of the Min Min Encounter and to promote tourism in the Shire and surrounding region.

**Moved: Cr Norton**

**Seconded: Cr Britton**

That the Min Min Encounter September 2021 Report be received for information.

**Resolution No.: 2021/10.19**

**Carried**

At this point in the meeting, Council attended the Central Queensland Infrastructure Plan Workshop online.

## **10 Late Reports**

There were no Late Reports presented.

## **11 Closed Session**

**CLOSED MEETING AT 1:05 pm.**

**Moved: Cr Britton**

**Seconded: Cr Edgar**

*That Council move into Closed Session in accordance with the Local Government Regulation 2012 section 254J (3) on the following provision:*

*(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;*

**Resolution No.: 2021/10.20**

**Carried**

**OUT OF CLOSED SESSION AT 1:28 pm.**

**Moved: Cr Beauchamp**

**Seconded: Cr Britton**

*It was resolved Council move out of the closed meeting, and adopt the recommendations discussed in closed committee.*

**Resolution No.: 2021/10.21**

**Carried**

The following recommendations were resolved from the closed session: 2021/10.22 and 2021/10.23

<b>TITLE:</b>	Plant Hire and Trade Services Register of Pre-Qualified Suppliers Tender BSC T2019-20-11	<b>DOC REF:</b> 11.1.1
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**PURPOSE:**

The purpose of this report is to document the contract extension rates refresh of tenders associated with Plant Hire and Trade Services Register of Pre-Qualified Suppliers (Project), leading to the recommendation for extending the Panel by a 12-month term for the Plant Hire and Trade Services Register of Pre-Qualified Suppliers.

*Closed under Local Government Regulation 2012 (254J (3))*

*(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;*

**Moved: Cr Beauchamp**

**Seconded: Cr Britton**

*That Council approves Tender T2019/20-11 Prequalified Suppliers to have a validity period of twelve (12) months with an option to extend for up to twelve (12) months from 01/07/2021 to 30/06/2022 as presented per the attached list.*

*Staff to investigate Suppliers who are not listed and should have responded.*

**Resolution No.: 2021/10.22**

**Carried**

<b>TITLE:</b>	Boulia Work Camp - The Future	<b>DOC REF:</b> 11.2.1
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**PURPOSE:**

To advise Council of the continued importance of the Boulia Work Camp and the proposal for its future here in Boulia.

Closed under Local Government Regulation 2012 (254J (3))  
(g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;

**Moved: Cr Edgar**

**Seconded: Cr Beauchamp**

*That Council continue to support the Queensland Corrections in their involvement with the Work Camp situated at the Racecourse Reserve.*

**Resolution No.: 2021/10.23**

**Carried**

## **12 General Business**

There was no general business to be noted at this meeting.

## **13 Meeting Closure**

The Mayor closed the meeting at 2:00 pm.

## **14 Confirmed**

Minutes to be confirmed at the next Ordinary Meeting of Council.

## 9 Reports

### 9.1 Works and Operations

<b>TITLE:</b>	Engineering Services News Brief for October 2021	<b>DOC REF:</b> 9.1.1
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<b>REPORT BY:</b>	Stuart Bourne GBA - Senior Civil Engineer	<b>DATE:</b> 15/11/2021
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#### **CORPORATE PLAN REFERENCE:**

##### **Key Priority 2: Built Environment**

2.1: Fit for purpose - roads, airport infrastructure

2.1.1: Develop, manage and maintain Council controlled roads and airport infrastructure to sustain and improve connectivity and safety

2.1.2: Deliver quality outcomes on all roads (Shire and State) within quality assurance guidelines

##### **Key Priority 3: Economic Development**

3.2: Advocate for the region through regional networks

3.2.1: Advocate and support the development of the Outback Highway

3.2.2: Actively support networks and partnerships between local businesses, industry groups, relevant organisations and State and Federal government

##### **Key Priority 4: Natural Environment**

4.1: Well managed environmental resources which supports our future growth

4.1.2: Facilitate land and infrastructure planning and development that meets the needs of the community

##### **Key Priority 4: Natural Environment**

4.2: Resilient management plans which support the community in times of crisis

4.2.1: Implement initiatives for flood responses and to plan, prepare, respond, recover and build resilience from disasters for the communities of our region

#### **RISK MANAGEMENT:**

Information Report only - not applicable.

#### **PURPOSE:**

To inform Council on the progress of various items through an information update.

#### **CONTENT:**

##### **1. Visits to the Shire**

25 <sup>th</sup> -26 <sup>th</sup> October	Stuart Bourne Nathan Raasch	Meeting with Michael Winton-Boulia Priority Inspection Dajarra-Mt Isa Priority Inspection Dajarra Rehab gravel pit inspection 93E Diamantina Development Road 20D Flood damage inspection (134.75 – 136.126 CH)
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##### **2. Flood Damage Works**

For a detailed summary of all Flood Damage events and their status, see attachment.

The March 2019 Flood Event (Severe Tropical Cyclone Trevor and Associated Low Pressure System 19-27 March 2019) Emergency Works is completed and approved for the value of \$1.050m. In Field assessment was held in Boulia on the 16-19th September 2019 for the REPA works. Submission has been approved by QRA for a total value of \$14,231,596.59. Job Management Plan completed. Cultural Heritage Risk assessment complete. CH Site inspections Feb 2021. The completion date of the event has been extended by 12 months. Completion due June 2022.



The Jan 2020 Monsoonal Flooding Event (QLD Monsoonal Flooding, 23 Jan – 3 Feb 2020) has been activated. Emergency works are complete and submission has been uploaded to MARS for acquittal with submission value of \$494,438.07 (BoSC.0011.1920E.EWK).

Emergency works Submission is approved for a value of \$494,154.85. REPA Pickup has been completed on Donohue Highway only.

REPA Submission has been uploaded to MARS with submission value of \$450,999.46 (BoSC.0008.1920.REC). In Field assessment completed on 8<sup>th</sup> May.

The submission has been approved by QRA for \$450,999.46. Scope of works has been uploaded into Asset Edge Recover system. Works has not commenced on this event.

### **3. Other**

#### **Donohue Highway: Outback Way Funding Package 2**

There is 76.1 km left to seal which is about 30% (locations left are Lake Wanditti and Pituri to Kellys Ck and 2.7km near the emergency airstrip).

Design is complete for Stage 7 and 8.

Cultural Heritage inspections were completed early August for stage 7 & 8 and CH report underway.

### **4. Industrial Subdivision**

Purchase order submitted to Ergon for the power reticulation. Ergon detailed design complete, prestart meeting done. Sewer Design now complete materials being procured.

### **5. Wills Street Drain**

Survey of Wills St and adjacent streets completed options analysis and design nearly complete.

### **6. Bengeacca Crossing**

\$1.7m QRA resilience funding – top up as required with Outback Way Package 3.

Cultural heritage assessment was completed late August for side-track and CH report is complete. Design progressing.

### **7. DTMR 20D Flood Damage and Dump Road Access**

Cover Aggregate RFQ – Recommendation Harris Road Contractors

Bitumen RFT Closed 22/10/2021 - Recommendation Boral, Pending approval  
Seal date mid-November pending procurement.

### **8. Bouliia Airport Surface Rejuvenation, Crack Sealing and Line Marking**

RFQ's closed 15/10/2021, Pending Approval

Crack Sealing – Recommendation RPQ

Surface Rejuvenation - Recommendation RPQ

Line marking – Recommendation Airport Line marking & Maintenance Solutions

### **9. Donohue Seals**

CH46-53.53 and CH116.45-122.40 being procured under T2021/22-4 'All Services' Supply and Install Bituminous Products

RFT Closed 22/10/2021, Pending Approval

### **CONSULTATION:**

Nil – information update only

### **GOVERNANCE IMPLICATIONS:**

All programmed works allocated within budget guidelines and/or new grant allocation

### **RECOMMENDATION:**

That the Engineering Services Report – Newsbrief for October 2021 be noted.

**ATTACHMENTS:**

1. Flood Damage Events - Detailed Summary ( ID 401622) [9.1.1.1 - 1 page]

Reviewed by Acting Director of Works and Operations

Mr Michael Pickering

Approved by Chief Executive Officer

Ms Lynn Moore

**Boulia Shire Council**

**Flood Damage Events - Detailed Summary (05/11/2021)**

QRA Event Code	Activation	Type	Submitted Value(Inc PM,Esc and Cont)	Approved Submission Value (Inc PM,Esc and Cont)	Final Expenditure (Acquittal)	Comments
BoSC.23.18	March. 2018	REPA	\$ 7,200,421.00	\$ 3,994,189.65	\$ 2,811,273.65	Works Completed. Acquittal Completed
BoSC.0006.1819G.REC	March. 2019	REPA	\$ 14,706,416.51	\$ 14,231,596.59		Approved, works commenced
BoSC.0011.1920E.EWK	Jan/Feb 2020	Emergency Works	\$ 494,438.07	\$ 494,154.58	\$ 494,438.07	Approved/ Works Complete
BoSC.0008.1920.REC	Jan/Feb 2020	REPA	\$ 450,999.46	\$ 450,999.46		Approved - Donohue only

<b>TITLE:</b>	NDRRA Flood Damage Works Department October 2021 Information Report	<b>DOC REF:</b> 9.1.2
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<b>REPORT BY:</b>	Gordon Stumbris Consultant Works Overseer	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 2: Built Environment  
 2.1: Fit for purpose - roads, airport infrastructure  
 2.1.1: Develop, manage and maintain Council controlled roads and airport infrastructure to sustain and improve connectivity and safety  
 Key Priority 4: Natural Environment  
 4.2: Resilient management plans which support the community in times of crisis  
 4.2.1: Implement initiatives for flood responses and to plan, prepare, respond, recover and build resilience from disasters for the communities of our region

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To inform Council of the current utilisation and activities of the Flood Damage Program

**CONTENT:**

**CURRENT PROJECTS**

We currently have four sites that our Flood Damage Road contractors are currently working on:

**Urandangi South Road** - Completion Date 30-11-2021 (Harris Road Contractors)

**Urandangi Border Road** - Completion Date 30-11-2021 (Harris Road Contractors)

On completion of the above two projects, the Flood Damage Restoration for the damage pavements in the Urandangi area equates to a total value of \$2.8 Million.

A great outcome for that small community.

**Linda Downs Road** - Completion Date 30-11-2021

Once again, a major project with a budget (\$839,269.90), all work carried out by our Mixed Team (Roy Smith) with the utilisation of a Stabiliser with highly effective results in Black Soils.

**Cravens Peak Road** - Commenced work on 26-10-2021 with a small Harris Crew.

This Project will receive a major boost when both the Harris crews from Urandangi arrive to assist.

60% completion prior to Christmas 2021, balance February 2022

**FUTURE WORKS**

**Completion of Cravens Peak Road      Feb 2022**

**Completion of Selwyn Road              Feb 2022**

**CONSULTATION:**

GBA as project officers on NDRRA Flood damage work.

**GOVERNANCE IMPLICATIONS:**

All work completed within NDRRA guidelines and budget allocations.

**RECOMMENDATION:**

That the NDRRA Flood Damage Works Department October 2021 report be received for information.

**ATTACHMENTS:** Nil

Reviewed by Acting Director of Works and Operations

Mr Michael Pickering

Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Foreman, Road Maintenance and Utility Services October 2021 Report	<b>DOC REF:</b> 9.1.3
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<b>REPORT BY:</b>	Mr Ron Callope Foreman, Road Maintenance and Utility Services	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 6: Lifestyle and Community

6.1: Facilitate opportunities for community development

6.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To inform Council of the current utilisation and activities of the Town Department during the month of October 2021.

**CONTENT:**

**Race Course:**

Arena and grounds	General maintenance of the grounds has continued by Council Crews. The position of groundsman/caretaker of the Racecourse Reserve has been filled by Stephen Rolo.
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**Town water testing and Depot maintenance:**

Chlorine level testing	Service with Evoqua arranged for Nov 1 <sup>st</sup> . Currently dosing with Chlorine Tablets. Service has been completed and plant is back running to desired chlorine levels within town. Chlorine testing has been conducted on a weekly basis with satisfactory levels maintained at Urandangi.
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**Parks and Gardens:**

Council, Min Min Encounter, ANZAC and Airport gardens	All garden areas are continuing being worked on (watering, weeding etc.) to ensure they are kept in good order. With the tourist season drawing to an end, we are working hard to ensure the town is still looking its best.
Mowing/Whipper Snipping	Our crew was kept busy with mowing and whipper snipping being completed in the following areas on these days throughout October 2021: <ul style="list-style-type: none"> <li>▪ 1<sup>st</sup> Oct – Health Clinic</li> <li>▪ 11<sup>th</sup> Oct – Burke &amp; Wills Sts</li> <li>▪ 18<sup>th</sup> Oct – Pituri St</li> <li>▪ 19<sup>th</sup> Oct – Main Office, Pensioner Units, Airport</li> <li>▪ 21<sup>st</sup> Oct – Airport, Fire Station, School Safety Park</li> <li>▪ 26<sup>th</sup> Oct – Median Strip, Post Office, Airport, Melrose</li> <li>▪ 27<sup>th</sup> Oct – River Front, Cemetery, Airport, Melrose</li> </ul>

**Town Entrances:**

Three Mile Campground	The area has been maintained with general maintenance at a minimum due to dry conditions. Tourists are keeping the area in a tidy condition.
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**RMPC/Works crew:**

RMPC signage is still an ongoing project.

The Sign Crew are currently preparing for surface correction work for the 2km reseal scheduled at Dajarra, 93F – Reseal is scheduled for the 22<sup>nd</sup> November.

They will then commence surface correction on the Lucknow section on the Winton Road.

**Urandangi:**

Urandangi	<p>Regular Council services continued over the month of October (mowing, whipper snipping, rubbish collection etc.).</p> <p>The new 15,000 litre diesel fuel tank will be filled after relocating to correct position. Eron Roberts has been contacted and will relocate while the Harris Crew is in Urandangi.</p> <p>Willie Doyle is also in charge of cleaning and rubbish collection at the new rest area on Dajarra/Mount Isa Road – servicing will remain one day a week as this is adequate with tourist season coming to an end. This arrangement will continue until tender is issued for service contract.</p>
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**Water and Sewerage:**

Boulia Township

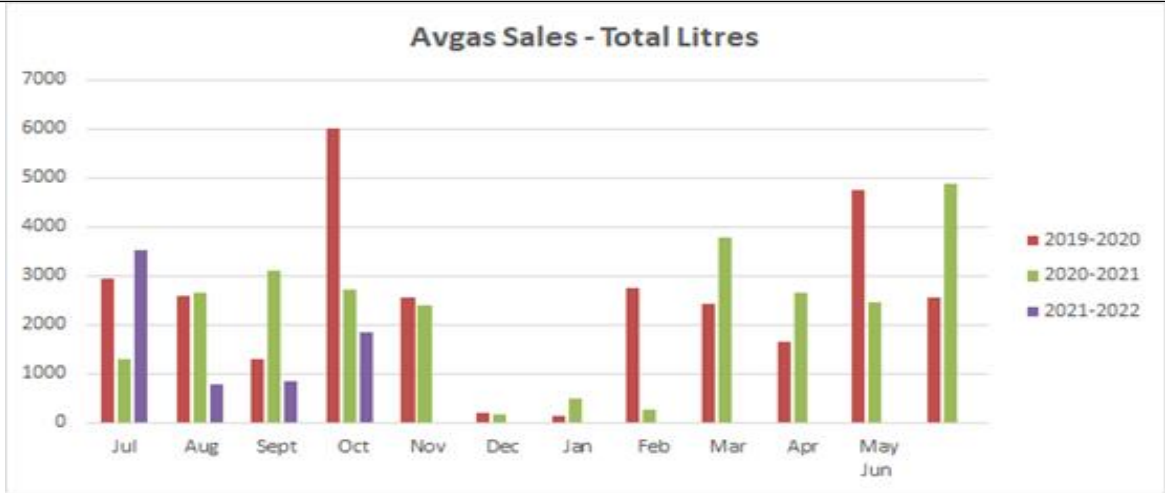
Call outs – water	Nil
Call outs – sewer	Nil
Broken mains	Nil

**Urandangi Township**

Call outs – water	Nil
Call outs – sewer	Nil
Broken mains	Nil

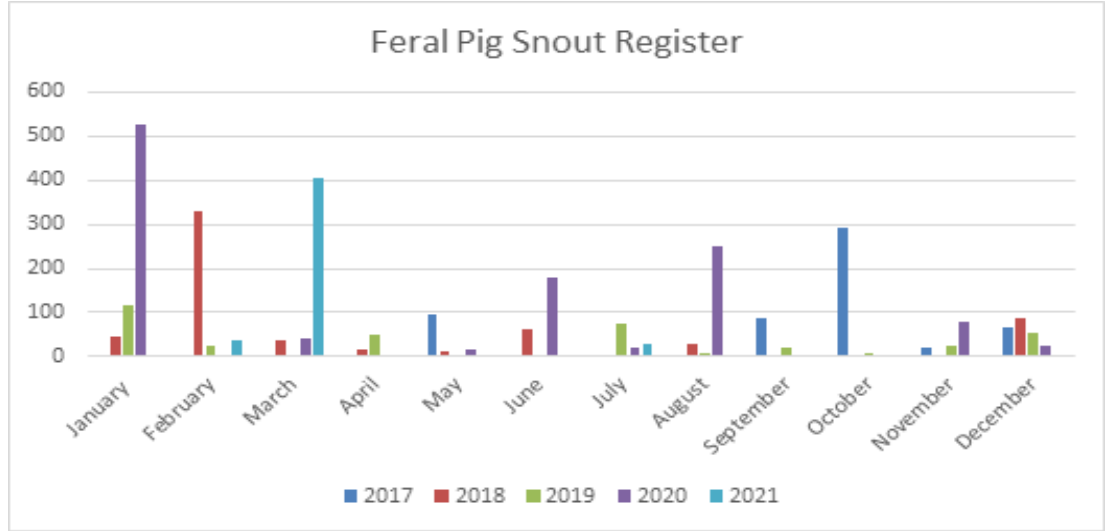
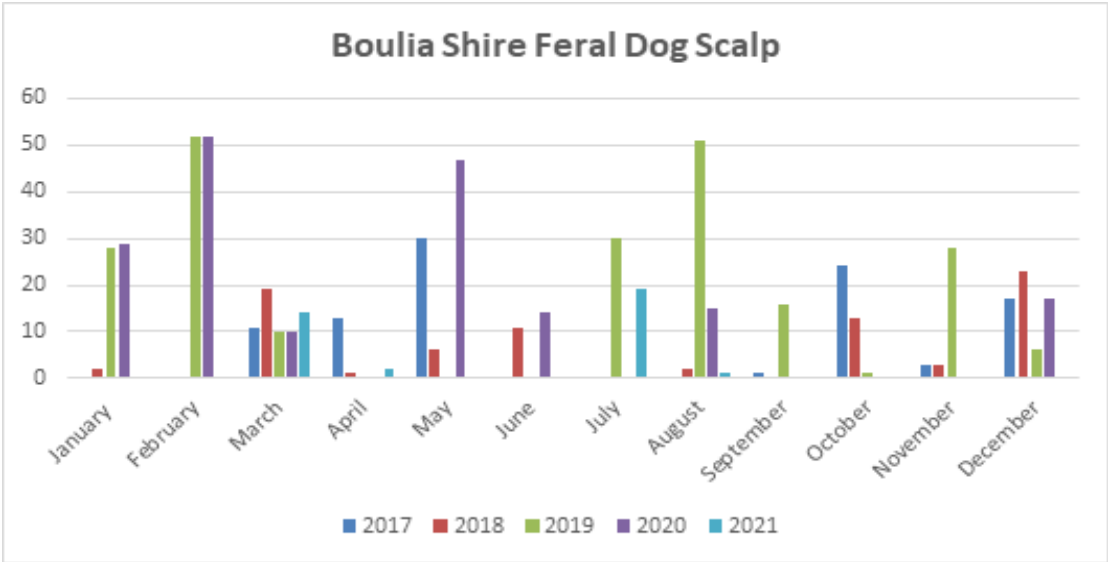
**Boulia Airport activity:**

Number of call outs: RFDS / Lifeflight Rescue	2
Avgas / Jet A1 Refuelling	16 for Oct 2021 – 13 self-fuelled through Compac.



**Boulia Feral Animal Bounty Claims:**

Feral Pigs	0
Feral Dogs	0



<i>Month</i>	<i>Road</i>	<i>Location</i>	<i>AADT</i>	<i>Total All Vehicles</i>	<i>Total HV</i>	<i>AADT % HV</i>
Aug 2021	Burke St (Pool)	Boulia	124	3856	109	2.8
	Coorabulka Rd	Ch 1.20km				
<b>Repaired</b>	Donohue Hwy	Ch 2.50km	47	1456	234	16.1
	Donohue Hwy	Ch 201.00km (Kelley's Ck)	22	672	147	21.9
	Headingly Rd	Ch 24.64km (Toby Ck)	12	387	51	13.2
	Selwyn Rd	Ch 2.50km	19	588	17	2.9
	Toolebuc Rd	Ch 0.10km	6	195	23	11.8
	<u>Urandangie North Rd</u>	Ch 0.04km	25	769	117	15.2
<b>Replaced</b>	<u>Urandangie Border Rd</u>	Ch 9.22km 23 <sup>rd</sup> Aug				

**CONSULTATION:**

Director of Works and Operations as required.

**GOVERNANCE IMPLICATIONS:**

All work completed within budget allocations.

**RECOMMENDATION:**

That Council receive the Foreman, Road Maintenance and Utility Services October 2021 report for information.

**ATTACHMENTS: Nil**

Reviewed by Acting Director of Works and Operations

Mr Michael Pickering

Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Foreman Roads Maintenance and Construction October 2021	<b>DOC REF:</b> 9.1.4
<b>REPORT BY:</b>	Mr Jimmy Newman Foreman Roads Maintenance and Construction	<b>DATE:</b> 15/11/2021

**CORPORATE PLAN REFERENCE:**

Key Priority 2: Built Environment

2.1: Fit for purpose - roads, airport infrastructure

2.1.1: Develop, manage and maintain Council controlled roads and airport infrastructure to sustain and improve connectivity and safety

2.1.2: Deliver quality outcomes on all roads (Shire and State) within quality assurance guidelines

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To inform Council of the current utilisation and activities of the Works Department in line with the Boulia works program.



**CONTENT**

Current and upcoming projects are as follows:

- Started on rehabilitation work on the Marion Section of the Boulia / Bedourie Road (DRFA Flood Damage) – Ongoing.
- Stabiliser arrived late October. Commenced cement stabilisation work, some delays due to availability of powder from Stabilised Pavements of Australia and weather. This job should be completed by mid-November.
- 4km Side Track completed. Boxing out floodway's – completed.
- Toilet block on Bedourie Road scheduled to be sealed with Marion job.
- Seal scheduled for 15<sup>th</sup> November 2021

**CONSULTATION:**

Director of Works and Operations as required. GBA as Project Officers on RMPC work.

**GOVERNANCE IMPLICATIONS:**

All work completed within guidelines and budget allocations.

**RECOMMENDATION:**

That Council receive the Foreman Roads Maintenance and Construction October 2021 Report for information.

**ATTACHMENTS:** Nil

Reviewed by Director of Works and Operations Relief

Mr Michael Pickering

Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Rural Lands Protection Officer October 2021 Report	<b>DOC REF:</b> Item 9.1.5
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<b>REPORT BY:</b>	GRAHAM SMERDON Rural Lands Protection Officer	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 4: Natural Environment

4.3: Sustainable practices are in place to be a good caretaker of our natural resources

4.3.1: Caretake environmental impact areas of pests, weeds, water resources, disasters and natural resources

4.3.2: Ensure all activities conducted by Council meet with environmental guidelines and are sustainable

4.3.3: Apply practical water conservation practices that ensure that the town retains a green look and feel

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To advise Council of current activities relating to weed management, pest control, animal management and stock routes.

**CONTENT:**

**RLPO:**

The month was spent doing the Stock Route Tri Annual Water Facility Inspections and checking on the state of feed on the town common, domestic animal control and some 1080 baiting.

**TOWN COMMON:**

The state of the feed on the common has not improved after the very small amounts of rain we received for the month.

Without any large falls of rain, the remaining stock still running on the common will need to be removed by the end of November 2021.

Once we receive good rain Council should look at keeping the town common destocked for 6 to 12 months to let the feed regenerate / recover.

**PONY/CAMEL PADDOCKS:**

There is so little feed in these paddocks that the owner of the one and only Camel is quite happy to buy feed for the camel.

Still waiting for the owners of the nine horses to contact Council.

**DOMESTIC ANIMAL CONTROL:**

There was one dog impounded for the month the dog was unregistered when the owners of the dog were informed, they were given time to pay all fees to get their dog back when this didn't happen, they surrender the dog to Council.

The dog was then rehomed to new owners on a property.

**CWRPM (TECHGROUP):**

Still no news about the cost of the 1080 warning signs and the plastic bags.

No news on any combined weed spraying - I think this will now be put on hold until next year when it is cooler.

**WEED SPRAYING SHIRE ROADS:**

There was no spraying done this month.

With some areas receiving good falls of rain, there will be some weeds that will need spraying in the coming months.

**RMPC:**

There was no weed spraying done this month.

With some good falls of rain in some parts of the shire there will be a need to start spraying in the next month once the weeds have started to grow.

**GRAVEL/BURROW PITS:**

Will be doing some checking on those pits where I didn't get 100% kill. I have put out more pellets now as some of those pits have received some good falls of rain.

**STOCK ROUTE:**

I have nearly finished doing the Tri annual inspections of the water facility's depending on the weather and should have them all done by the end of November.

There has been no enquires for any travel permits and with most of the stock routes through the shire missing out on good falls of rain I will not be issuing any in the near future.

**1080 BAITING:**

One property did some baiting this month with 1012.5kg of meat treated with Pig strength 1080 poison.

The new 1080 WARNING SIGNS which are at the boundaries of the Boulia Shire and neighbouring Council Shires have arrived and some have already been installed.

The 1080 WARNING SIGNS which are to be installed at all of the rest areas and camping area at the racecourse reserve, have also arrived and one has been installed at the new rest area on the Boulia to Mt Isa Rd.

The remainder of the signs will be installed ASAP.

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That the Rural Lands Protection Officer October 2021 Report be received.

**ATTACHMENTS:**

1. P A 310919 [9.1.5.1 - 1 page]
2. P A 270913 [9.1.5.2 - 1 page]

Reviewed by Acting Director of Works and Operations

Mr Michael Pickering

Approved by Chief Executive Officer

Ms Lynn Moore



BOULIA SHIRE COUNCIL



## **WARNING**

### **1080 Poison Baits**

ARE PERIODICALLY USED WITHIN  
BOULIA SHIRE COUNCIL BOUNDARIES


PLEASE BE AWARE THAT 1080 BAIT CAN  
BE CARRIED BY BIRDS AND VEHICLES  
TO THIS AREA.

**PLEASE LOOK AFTER YOUR PETS**

FOR MORE INFORMATION PLEASE  
CALL BOULIA SHIRE COUNCIL 4746 3188

31/10/2021 13:08



**BOULIA SHIRE COUNCIL**   
**WARNING**  
**1080 Poison Baits**  
ARE PERIODICALLY USED WITHIN BOULIA SHIRE COUNCIL BOUNDARIES  
**PLEASE LOOK AFTER YOUR PETS**  
FOR MORE INFORMATION PLEASE CALL BOULIA SHIRE COUNCIL ON 4746 3188

FLOODWAY

27/10/2021 09:25

<b>TITLE:</b>	Grants Work Status Summary – October 2021	<b>DOC REF:</b> 9.1.6
<b>REPORT BY:</b>	Mr Michael Pickering Director of Works and Operations Relief	<b>DATE:</b> 15/11/2021
<b>CORPORATE PLAN REFERENCE:</b>		
<p>Key Priority 2: Built Environment  2.2: Sustainable - housing, buildings and community infrastructure  2.2.2: Provide and maintain well planned community assets to meet the needs of our community</p> <p>Key Priority 6: Lifestyle and Community  6.1: Facilitate opportunities for community development  6.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle</p>		
<b>RISK MANAGEMENT:</b>		
Information Report only - not applicable.		
<b>PURPOSE:</b>		
To advise Council of the progress of projects being completed with the assistance of either funding provided by Council, State or Federal Grants.		
<b>CONTENT:</b>		
<p>Currently Council has several funding streams which are providing funds to complete various programs across the Shire. Without this type of 'unrestricted' funding Council would be unable to complete these projects and is grateful to receive grants from the following departments:</p> <p><b>W4Q - Work for Queensland</b>  (DILGP - Department of Infrastructure, Local Government and Planning - State funding)</p> <p><b>COVID W4Q - COVID Works for Queensland</b>  (DLGRMA - Department of Local Government, Racing and Multicultural Affairs – State funding)</p> <p><b>LGGSP - Local Government Grants and Subsidies Program</b>  (DILGP - Department of Infrastructure, Local Government and Planning - State funding)</p> <p><b>DCP - Drought Communities Program</b>  (Dept of Infrastructure and Regional Development – Federal funding)</p> <p><b>DCP Ext. - Drought Communities Programme - Extension</b>  (Department of Infrastructure, Transport, Cities &amp; Regional Development – Federal funding)</p> <p><b>BoR - Building Our Regions Funding</b>  (DSD - Dept of State Development – State funding)</p> <p><b>LRCI - Local Roads and Community Infrastructure Program</b>  (Department of Infrastructure, Transport, Regional Development and Communications – Federal funding)</p> <p>Current Project status –</p> <p>All projects under the LGGSP, LRCI, Works for Queensland Round 3 and COVID Works for Queensland Program have been completed with the exception of the Construction of New Residential Building (Caretaker's house at the Racecourse Reserve) which has been granted an extension of time until the 30<sup>th</sup> March 2022. Building delivered services and concrete driveway to be installed. and the Heritage Complex Fencing Upgrade which has been granted an extension of time until the 30<sup>th</sup> December 2021.</p> <p>BOR R4 - Boulia Industrial Estate – Applied for a variation for an extension of time to the 30<sup>th</sup> December 2021. Extension approved until March 2022.</p>		

Works for Queensland Round 4 -

Council Housing Renovations	Painting, renovation bathrooms, kitchen, painting, replacing stumps, stairs etc	Yet to commence
Min Min Encounter-	IT installation for animatronics and hardware upgrade (variation applied for)	Yet to commence;
Robinson Park shelter	New shade shelter for playground	Design work commenced.
ANZAC Garden gazebo	New shade structure for the ANZAC Garden	Design work commenced
Improve the sewer aeration system	Purchase and installation of solar power unit.	Construction work will commence in end of October.
Solar system and Urandangi council depot	New Project – Urandangi solar system to the Depot. (variation applied for from Digital TV project)	Variation approved by council.

LRCI Phase 2 - Industrial Subdivision services: installation of sewer and comms services – sewer and manholes arrived awaiting on the sewer poly.

LRCI Phase 3 – Industrial Estate pave and seal – yet to commence.

**CONSULTATION:**

George Bourne and Associates (GBA) – various tenders.

**GOVERNANCE IMPLICATIONS:**

All programs have been included in the budget for 2021-22.

**RECOMMENDATION:**

That the Grants Work Status Summary October 2021 report on the progress of the funded projects be received for information.

**ATTACHMENTS:**

1. Grant Project Summary Nov 2021 [9.1.6.1 - 1 page]

Reviewed and Approved by Chief Executive Officer

Ms Lynn Moore

ID	Task Name	Duration	Start	Finish	Comments	Project Budget	January	May	September	January	May	September	January
							M	B	E	M	B	E	M
1	<b>Grant Project Summary</b>	<b>498 days</b>	<b>Mon 4/05/20</b>	<b>Wed 30/03/22</b>		<b>\$2,014,800.00</b>							
2	<b>BOR R4 - Boulia Industrial Estate</b>	<b>141 days</b>	<b>Tue 1/12/20</b>	<b>Tue 15/06/21</b>		<b>\$994,800.00</b>							
3	Boulia Industrial Estate	141 days	Tue 1/12/20	Tue 15/06/21	90% Earth works completed. Electrical design estimate received, and order raised. Electrical and Telstra Design underway, Water and Sewer pipes procurement commenced. New project completion date 30/6/22	\$994,800.00							
4	<b>2020/21 COVID BSC W4Q Projects</b>	<b>498 days</b>	<b>Mon 4/05/20</b>	<b>Wed 30/03/22</b>		<b>\$1,020,000.00</b>							
5	<b>W4Q COVID 001 - Boulia Town Infrastructure Repairs/Maintenance and Upgrade to Council Owned Facilities</b>	<b>296 days</b>	<b>Tue 5/05/20</b>	<b>Tue 22/06/21</b>		<b>\$450,000.00</b>							
6	Robinson Park Fence	72 days	Mon 11/01/21	Tue 20/04/21	Project Completed.	\$65,000.00							
7	Repair Wooden Bridge on Burke Street	112 days	Tue 6/10/20	Wed 10/03/21	Project Completed.	\$20,000.00							
8	Council Depot CPL Yard Pave & Seal	295 days	Tue 5/05/20	Mon 21/06/21	Project Completed.	\$65,000.00							
9	Heritage Complex Fencing Upgrade and Repair Storm Water	95 days	Wed 10/02/21	Tue 22/06/21	Awaiting on the artwork. Extension applied until December 2021.	\$300,000.00							
10	<b>W4Q COVID 002 - Construction of New Residential Building in Boulia Town</b>	<b>368 days</b>	<b>Mon 2/11/20</b>	<b>Wed 30/03/22</b>		<b>\$425,000.00</b>							
11	Construction of New Residential Building in Boulia Town	368 days	Mon 2/11/20	Wed 30/03/22	Variation approved - 30/3/2022	\$425,000.00							
12	<b>W4Q COVID 003 - Boulia Town Sewer Infrastructure Upgrade</b>	<b>96 days</b>	<b>Tue 9/02/21</b>	<b>Tue 22/06/21</b>		<b>\$115,000.00</b>							
13	Sewer Pump Stations x2	94 days	Tue 9/02/21	Fri 18/06/21	Project completed.	\$80,000.00							
14	Sewer Projects	91 days	Tue 16/02/21	Tue 22/06/21	Project completed.	\$35,000.00							
15	<b>W4Q COVID 004 - Urandangi Waste Facility Infrastructure Upgrade</b>	<b>266 days</b>	<b>Mon 4/05/20</b>	<b>Mon 10/05/21</b>		<b>\$30,000.00</b>							
16	Urandangi Dump Fence	266 days	Mon 4/05/20	Mon 10/05/21	Project completed.	\$30,000.00							
17						\$0.00							

Project: Grant Project Summary Date: Fri 12/11/21	Task		Project Summary		Manual Task		Start-only		Deadline	
	Split		Inactive Task		Duration-only		Finish-only		Progress	
	Milestone		Inactive Milestone		Manual Summary Rollup		External Tasks		Manual Progress	
	Summary		Inactive Summary		Manual Summary		External Milestone			

## **9.2 Office of the Chief Executive**

<b>TITLE:</b>	Chief Executives Report for October 2021	<b>DOC REF:</b> 9.2.1
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<b>REPORT BY:</b>	Lynn Moore Chief Executive Officer	<b>DATE:</b> 3/9/2021
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### **CORPORATE PLAN REFERENCE:**

Key Priority 5: Robust Governance

5.1: Confidence

5.1.1 Manage Council's operations in an effective manner by clearly defining the functions, services, roles, and responsibilities of Council

### **PURPOSE:**

To advise Council of the activities of the Chief Executive Office.

### **CONTENT:**

#### **Purchase of vacant land – 56 Pituri Street**

This purchase was finalised on 12<sup>th</sup> October. Initial investigations are progressing on the types of housing to get the best value for money from this property for the ongoing requirements for staff housing.

#### **LGAQ Meeting / AGM held in In Mackay 25<sup>th</sup> - 29<sup>th</sup> October 2021**

The 125<sup>th</sup> annual conference went off smoothly with the transition of Alison Smith taking over the reins from Greg Hallam and Chief Executive Officer. The four days were full of interesting topics concerning Local Government and it was well worth the trip to discuss issues affecting all councils. Some of the topics covered were:

- Mandating the year ahead for LGAQ in the areas of reform, improved funding and targeted advocacy.
- Financial sustainability of councils
- A review into the Office of the Independent Assessor
- Housing availability / affordability across Queensland- calling for a National Summit
- Goondiwindi – Hydrogen from household water
- FOGO – Food Organics Garden Organics Trial in Ipswich.
- Nbn in Queensland
- Insurance for Local Councils – LGMS

The representative councils ploughed through over 100 motions submitted by councils across Queensland for progression by LGAQ to ALGA and the State and Federal Governments. This is where we have a strong collective voice.

#### **Outback Highway Development Corporation (OHDC) - via Zoom**

The monthly meeting was held via zoom which reviewed the existing contract for the General Manager who has worked with the group for over 20 years. The only OHDC for the Donohue Highway section of the roadwork which will be completed at present is the Bengeacca Floodway re-design and installation.

#### **Outback Way - Road Name changes NT- re Traveller Safety**

- May Taylor has been contacted to find out the process for changing the name for the Plenty Highway to Plenty Rd or another suitable name and what promotional campaigns could be run with NT Tourism and DIPL to increase awareness of the risky condition of the Plenty is people do not have the adequate vehicle, equipment, and skills.
- The OHDC Inc podcast after the last meeting discussed basic requirements for travellers to do the trip and also did a specific podcast on the risks with bulldust.

**Deed of Indemnity – State Controlled Roads**

The ongoing work for the installation of flood monitoring rain gauges, cameras and river gauges is now progressing.

The funding received several months ago for QTec to proceed to install strategic pieces of infrastructure to improve monitoring across the shire has now commenced. This Deed of Indemnity has been signed for TMR as part of the process to progress the work. (attached)

**CONSULTATION:**

N/A

**GOVERNANCE IMPLICATIONS:**

N/A

**RECOMMENDATION:**

That the Chief Executive Officer October 2021 report be received for information.

**ATTACHMENTS:**

1. Deed of Indemnity -ancilliary works on State controlle road [9.2.1.1 - 1 page]
2. BOU L-03 Moonah Creek Site Plan [9.2.1.2 - 1 page]
3. BOU L-07 Waverly Creek Site Plan [9.2.1.3 - 1 page]

Approved by Chief Executive Officer

Ms Lynn Moore





# Deed of Indemnity for ancillary works and encroachments on a state-controlled road – company

(section 50 of the *Transport Infrastructure Act 1994*)

INDEMNIFIER	
The Indemnifier is the entity responsible for the structure or activity in the road corridor and is the same name as shown on the public liability insurance.	
Name of Indemnifier	Boulia Shire Council
ACN of Indemnifier	20 492 088 398
Name of person authorised to represent the Indemnifier	Lynn Moore
Street address of the Indemnifier	18 Herbert Street
	Boulia Qld 4829

DETAILS OF ANCILLARY WORKS AND ENCROACHMENT (STRUCTURE OR ACTIVITY)	
Description of Ancillary Works and Encroachment	(Moonah Creek) - 8 metre mast housing camera and communication system. (Waverly Creek) - 3.0 pole housing camera, rain gauge and communication system.
Location	(Moonah Creek) - Diamantina Developmental Road (Road ID 93F) (Waverly Creek) - Diamantina Developmental Road (Road ID 93F)
GPS Coordinates	(Moonah Creek) -21.0525, 139.3992 (Waverly Creek) -21.4215, 139.1274

1. I, the Indemnifier named above:
  - a. indemnify the State of Queensland (represented by the Department of Transport and Main Roads), its officers, employees and agents (the **Indemnified**) against any or all Losses suffered or incurred (except to the extent that any Losses are caused through the negligent act or omission of the Indemnified) in connection with the Ancillary Works and Encroachments including where the Losses are caused by the acts or omissions of the Indemnifier's officers, employees, agents and subcontractors; and
  - b. acknowledge that provision of this indemnity is a condition of approval of the Ancillary Works and Encroachments under section 50 of the *Transport Infrastructure Act*.

In this deed poll, '**Losses**' include liabilities, losses, damages, expenses and costs (including legal costs on a full indemnity basis and whether incurred or awarded) of any kind or nature whether arising in contract or tort (including, but not limited to negligence) or under a statute, and also includes:

- a. loss of profits, loss of revenue, loss of anticipated savings, loss of opportunity, pure economic loss and loss of data
- b. any other consequential, special or indirect loss or damage.

### Executed as a deed poll

Signed, sealed and delivered by

on the 8<sup>th</sup> day of Nov 2021 in accordance with section 127 of the *Corporations Act 2001* (Cth).

LYNN MOORE, CEO

Full name director (printed) CEO

Lynn Moore  
Signature of director CEO

ESTELLE VAN TONDER

Full name of company secretary (printed)

Estelle Van Tonder  
Signature of company secretary



# Moonah Creek Camera



*Diamantina Dev Road*

Camera proposed at:  
-21.0527, 139.3992



*Diamantina Dev Road*

## Legend

- Major Watercourse Lines
- Camera

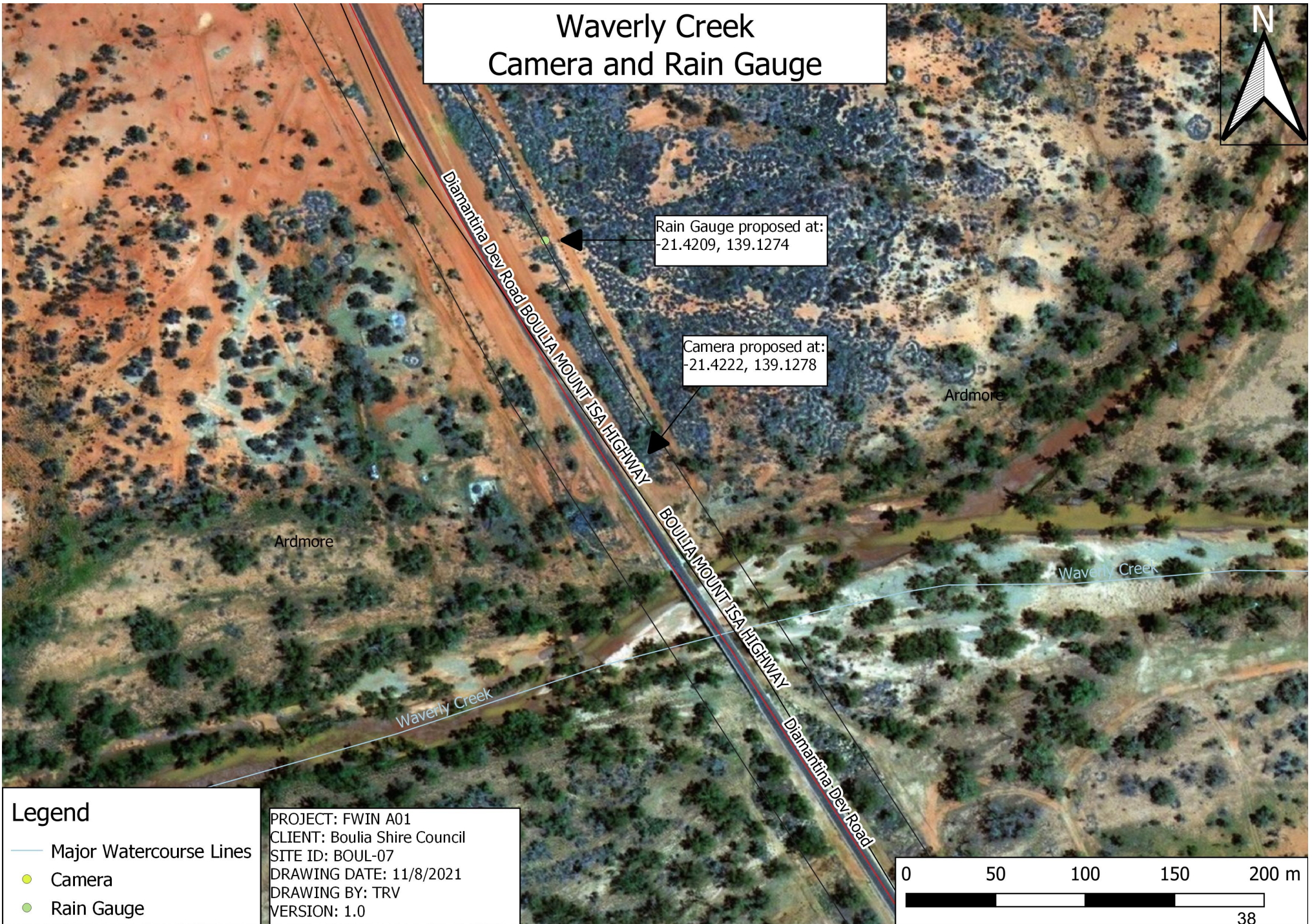
PROJECT: FWIN A01  
CLIENT: Boulia Shire Council  
SITE ID: BOUL-03  
DRAWING DATE: 11/8/2021  
DRAWING BY: TRV  
VERSION: 1.0

0 50 100 150 200 m





# Waverly Creek Camera and Rain Gauge



Rain Gauge proposed at:  
-21.4209, 139.1274

Camera proposed at:  
-21.4222, 139.1278

## Legend

- Major Watercourse Lines
- Camera
- Rain Gauge

PROJECT: FWIN A01  
CLIENT: Bouliam Shire Council  
SITE ID: BOUL-07  
DRAWING DATE: 11/8/2021  
DRAWING BY: TRV  
VERSION: 1.0

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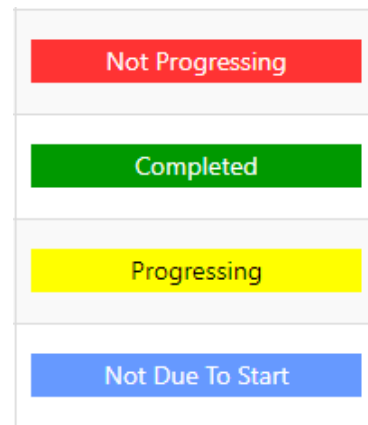
<b>TITLE:</b>	1st Quarter Operational Plan Report July to Sep 2021-2022	<b>DOC REF:</b> 9.2.2
<b>REPORT BY:</b>	CEO (Lynn Moore) Chief Executive Officer	<b>DATE:</b> 11/11/2021
<b>CORPORATE PLAN REFERENCE:</b> Key Priority 5: Governance 5.2: It is clearly evident in how Council does business 5.2.4: Transparency and accountability through management reporting		
<b>RISK MANAGEMENT:</b> Information Report only - not applicable.		
<b>PURPOSE:</b> To present the first quarter Operational Report for July to September 2021		
<b>CONTENT:</b> The first quarter review of the Operational Plan from July to September 2021 has been completed. It reflects Council's position in relation to the Corporate Plan and progress towards goals Council aims to achieve.  <b>Local Government Regulation 2012</b> <b>Division 4 Annual operational plan Section 173</b>  <i>(3) The Chief Executive officer must present a written assessment of the local government's progress towards implementing the annual operational plan at meetings of the local government held at regular intervals of not more than 3 months</i> <i>(5) A local government must discharge its responsibilities in a way that is consistent with its annual operational plan.</i>  The report on the Operational Plan for 2021-2022 has been prepared in accordance with the legislation and our Corporate Plan goals.		
<b>CONSULTATION:</b> Nil		
<b>GOVERNANCE IMPLICATIONS:</b> Prepared in accordance with Local Government Regulation 2012		
<b>RECOMMENDATION:</b>  <ul style="list-style-type: none"> <li>• That Council receive for information the first quarter report from July to September 2021 in relation to the adopted Operational Plan 2021-2022.</li> <li>• That the report be displayed on the Council website</li> </ul>		
<b>ATTACHMENTS:</b> 1. Operational Plan Quarterly Review with traffic lights Qtr 1 2021 22 [9.2.2.1 - 52 pages]		
Reviewed and Approved by Chief Executive Officer		Ms Lynn Moore

# Bouliā Shire Council

## Operational Plan 2021-2021

### Quarterly review

1<sup>st</sup> July to 30<sup>th</sup> Sep 2021






## Key Priority 1: Social License

Our Shire has has a long and proud history. Changing times and often harsh conditions have necessitated a deep resilience. To continue to thrive, our communities need to be cohesive and strong, our people supportive and engaged, and our towns attractive and livable.



### 1.1: Enhance sporting, recreational & cultural facilities and activities.

#### 1.1.1: Build a strong sense of community by supporting local groups and organisations



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.1.1.1	Application and coordination of RADF funding during the year to assist community groups tp provide supported activities. Acknowledgement in the Annual report for this funding stream.	All RADF funds expended and acquittals and returns completed.	Notification of sponsorship of \$10,000 for 21-22 year has been received by Council in July.	
1.1.1.2	Support not-for-profit community groups with grant information opportunities and grant development and promotion of councils 'Grant finder' program	All relevant grant information provided to groups via email.	Assistance given to community groups if required and requested.	
1.1.1.3	Promotion and support for community celebrations which are able to be held in council facilities: Burke Hall, Shire Hall, Racecourse Reserve, Sports Centre.	All special commemorative days and events supported within our facilities.	Support ongoing for all community events organised by groups other than Boulia council.	

## 1.2: Respecting our culture and heritage.

### 1.2.1: To capture, preserve and promote the heritage and diverse cultures of our region



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.2.1.1	Capture and preserve Boulia's written and pictorial historical past with information researched, documented and saved electronically which is then available to the general public.	Documentary work completed with maintenance action plan in place.	Boulia's history still preserved and researched by staff at Heritage complex.	
1.2.1.2	Collect and collate the oral history of our elderly residents.	That a body of work has commenced in the collection of our oral history either by video or other recording options.	Media officer has completed several interviews with community residents ready for a video.	

### 1.2.2: To promote the heritage, arts and cultures of our communities

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.2.2.1	Inclusion of the past history of Boulia both indigenous and non-indigenous through media, and the Heritage Complex..	Heritage information days held	Heritage, arts and culture of the community always supported and promoted through RADF funding and other avenues. Queensland Day was celebrated in June 2021.	
1.2.2.2	Celebration of our combined history through acknowledgement of important milestone days.	Each of the important days for both Australia, Queensland and Boulia milestones are celebrated.	Australia Day was celebrated in the shire hall with a smoking ceremony performed by Pitta Pitta elders. Council invested in the NAIDOC Week schools initiative proposal of a colouring- in competition through the primary school.	



### 1.3: Boulia Shire to have active inclusive communities

#### 1.3.1: Advocate for a range of services, programs and facilities to address disadvantage and foster inclusion.




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.3.1.1	Advocate for increased coverage for internet in remote locations.	Number of black spot internet locations achieved.	In depth discussion have been held with NBN, and Telstra and other service providers. I have engaged with RAPAD and GWI to provide independent feedback of potential solutions to the connectivity not only for the council but for the community.	
1.3.1.2	Digital technology in all its forms is supported to improve the livability of Boulia Shire.	Inclusion in the digital progression from RAPAD group of councils. Support the development of Hotspot mobile points along major routes.	Upgrading WIFI link to the Depot, Min Min to obtain faster connectivity to the council server. Smart water meters Installation in progress (Boulia Business units and Bores) Urandangi water level monitor system been installed NBN connectivity to the council facilities and town residents funding application in-progress	

#### 1.3.2: Encourage volunteering and recognise volunteers who support events throughout the year.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.3.2.1	Assist local community organisations to engage volunteers (advertising / administration) Acknowledge volunteers to these groups by formal recognition during the Australia Day celebrations.	Community events supported with advertising, in kind support etc..	Australia Day awards ceremonies acknowledge volunteers and organisations that contribute to the community in all areas.	
1.3.3.2	Actively encourage staff to volunteer through innovative incentives.	Community groups who rely on volunteers are actively supported through advertising via , Facebook, Web Page , email blast and twitter and Instagram.	Recognition of volunteers at all events and on Australia Day.	

### 1.3.3: Build social capital through provision of accessible community infrastructure and programs.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.3.3.1	All parks and open spaces are mowed, toilets clean and free from defects and meet WH&S standards.	Parks are free from rubbish, broken equipment replaced/repared, and mowed as per levels of service schedule.	Parks are free from rubbish & broken equipment but there is a safety concern with two trees that need to be cut down.	
1.3.3.2	Organise, host or assist in delivering the Annual Community Events Program promoted in the community calendar.	Community events such as ANZAC Day, Australia Day,NAIDOC etc are well organised and promoted	Annual community events are well supported by Council and Council continues its provision of infrastructure to support the events.	
1.3.3.4	Library, swimming pool and WiFi continue to be promoted to encourage educational advantage, physical advantage and social advantage.	Opening hours reflective of community demand and budgetary constraints..	All Council services are constantly improved and monitored to give the community the best possible advantages in the sports, culture and education.	









## Key Priority 2: Built Environment

Our built environment or infrastructure creates the building blocks for our future. Our access to clean water, reliable energy supplies, communication technology and public infrastructure is paramount to our standard of living. We will keep pace with demand by planning for the future. We will create green spaces and social infrastructure, manage expansion and provide essential services.



### 2.1 : Fit for purpose - roads, airport infrastructure

#### 2.1.1 : Develop, manage and maintain council controlled roads and airport infrastructure to sustain and improve connectivity and safety



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.1.1.1	Maintain Boulia and Urandangi aerodromes ensuring all audits are completed and audit issues are actioned.	Airport inspections completed and remedial actions completed within required timeframes	Inspections will highlight any new and old defects present at the airport and Aerodrome facility to meet CASA requirements.	
2.1.1.2	Disaster Recovery Funding Arrangements (DRFA) Flood events are captured, completed and acquitted with 'value for money' principles.	Road information is collected and processed in line with program requirements. Flood work is completed within budget	Recover software flood damage collected and obtained DRFA approval for 2019 and 2020. DRFA program delivery in-progress. Radar software been used for DTMR flood damage works.	
2.1.1.3	Outback Way sealing program is being completed in line with budget allocation and works program.	Work has been completed to the agreed standard , within timelines and budget allocation.	Secure funding through RAU to complete crack sealing, fencing and linemarking to Boulia RWY. Seeking extra \$50K to complete reseal the surface. Total unsealed left to complete 76.3km. Donohue Sealed section 68% Unsealed section 32% awaiting on the funding approval to continue to seal next section.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.1.1.4	Preparation of funding submission for TIDS, R2R and TMR completed.	Projects are completed within guidelines and pass audit requirements.	Project funding allocated according to the guidelines . Reseal and Footpath renewal.	
2.1.1.5	Annual Shire roads maintenance plan is completed with the focus on reducing ongoing maintenance in the future.	Shire roads are maintained within budget allocation and work is in line with annual works program.	Council uses the identified flood damage funding and supports this with council maintenance money to get the best advantage to maintain our shire roads while completing flood damage sections.	
2.1.1.6	Maintenance and renewal of FM transmission sites ensures continued operation.	All sites operational	All sites operational and maintained. 6 monthly service will be carryout by N-Com.	

**2.1.2 : Deliver quality outcomes on all roads (Shire and State) within quality assurance guidelines.**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.1.2.1	TMR, RMPC and R2R roadworks are, completed in line with current standards and within budget.	Report to council are completed monthly with quarterly update to council meeting on progress against plan.	All RMPC defects and measureups Reflect software been used. The Reflect system is enabling a good management program to be completed and tracked.	
2.1.2.2	Road work completed data is recorded by road crews on REFLECT. Updated progress and outstanding items reported to council monthly.	All work which is completed under contract is submitted to confirm work completed in a timely manner.	RMPC Contracts for DTMR Roads are with data recorded by REFLECT are submitted within approved time frames and with in the allocated budget.	

**2.1.3 : Lobby for appropriate State and Federal government funding to upgrade the quality of major access roads within the shire and also accessing the region**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.1.3.1	Continue to lobby for the progressive sealing of 'Australia's Longest Shortcut' - the Outback Way. Representation to State Government to have the Donohue Highway declared a State road	Funding to complete roadworks on the Outback Way is received and value for money outcomes are achieved.	Continued efforts to alleviate the burden of the co-contribution for Federal Government funding has seen numerous letter emails and visit to Brisbane to explain the difficulty this is placing on Boulia. Primarily this situation has evolved simply because the Donohue Highway section is a council controlled road and not a State Road. If this road was declared a state road the TMR would have not objection to funding the 20% requirement. The balance of the unsealed section is \$43m of which Boulia shire would be required to fund \$8.6m. Our rate base is \$1m pa -so this is simply unsustainable.	
2.1.3.2	Identify priority sections for the continued improvement of the roads between Winton and Boulia and Boulia to Mt Isa.	Continued representations are made to ORRTG, TMR with attendance at monthly and quarterly meetings.	Boulia to the Dump road rehab work completed. New rest stops been completed. Council's road work priorities been submitted to the Department. 30Kms of road shoulder re-sheeting completed on Mt Isa Dajarra. 80km North of Boulia rehab job in design stage Heavy vehicle parking facility in progress (next to Burke River)	







**2.2 : Sustainable - housing, buildings and community infrastructure**


**2.2.1 : Provide sustainable and environmentally sound water, sewerage and waste services for the communities within the Shire**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.2.1.1	Regular collection of residential and commercial waste as per policy with annual review on collections completed.	All collection dates are completed within timeframe and annual review completed.	Collection of waste is completed as per the policy on time every week.	
2.2.1.2	Environmental Protection agency guidelines are adhered to and actions are attended to within time frames.	Information required to meet Council's obligations regarding Environmentally Relevant Activities and associated annuals returns / reporting are submitted.	As per WQMP all the samples collected and tested. SWIM data to be submitted. WQMP under review it will be submitted to the regulator. Boil water alert been lifted after significant testing been carried out.	

**2.2.2 : Provide and maintain well planned community assets to meet the needs of our community**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.2.2.1	Buildings and all council facilities meet regulatory requirements and WH&S standards. Inspections of power boxes and RCD's are completed annually.	Inspections by regulatory bodies and WH&S officers meet pass rate. RCD annual inspections and report completed to CEO.	Initial inspections conducted to identify WHS gaps and being addressed. Meeting with electrician to review status	
2.2.2.2	All council owned buildings and facilities are well maintained with building use monitored by the venue booking forms and income is generated where possible.	Regular inspections conducted by supervisors meet level of service requirements.	The administration team are completing the checks on areas which are hired out to ensure the longevity of these assets.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.2.2.3	Maintain the grounds, fencing and buildings in existence at the Racecourse Reserve to meet racing requirements.	All facilities are maintained with limited interruptions to planned events	All facilities are maintained with limited interruptions to planned events and meet racing requirements.	
2.2.2.4	Urandangi Hall Facilities meet regulatory requirements and also meet WH&S standards.	Continual maintenance upgrades in accordance with funding from Dr Don.	Attended Urandangie Hall/Depot on Monday 30th August, 2021 and installed Evacuation Plan/Diagram and automated hand sanitiser unit. Fire Extinguishers on order and 9v batteries to be replaced in smoke alarms which will bring the building up to standard.	
2.2.2.5	Council housing is managed in accordance with tenancy requirements. Allocation of housing stock to applicants completed via the housing committee and reported to council.	Housing stock is utilised for the best purpose with all applications progressing through housing committee.	New housing to be erected in 2021 which will give more options for staff housing and community.	
2.2.2.6	Library facilities are maintained to meet the needs of the community as well as meet regulatory requirements and WH&S standards.	Library facility is suitable for all patrons access and is clean and usable.	A First Five Forever innovation grant was received to enable the library to purchase a smart television.	
2.2.2.7	Bouliia Cemetery facilities are well maintained and grounds are aesthetically appealing.	No dead trees, fencing is of good standard, watering system functions.	Bouliia Cemetery are well maintained waiting on funding for new fencing we are planting more trees to beautify the Entrance. New Boundary fence and gates been installed.	
2.2.2.8	Urandangi Cemetery facilities are well maintained and grounds are aesthetically appealing.	Regular inspections conducted by supervisors meet level of service requirements.	Regular inspections conducted by supervisors every month to meet level of service requirements.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.2.2.9	That the bus is registered and well maintained to be able to be utilised for community functions and events.	Bus is able to be used when required.	he bus is currently registered, insured and kept up to date on regular services so it can be utilised by the Community.	

### 2.3 : Well planned - land, open spaces and assets



#### 2.3.1 : Develop and implement a robust Asset Management Strategy to support effective long-term asset management.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.1.1	Asset Management Plans completed for all major asset classes	All Asset Management Plans competed for all major asset classes	The final asset management plan for buildings and houses has now been completed this will be used to determine the priorities for building maintenance.	
2.3.1.3	Develop the LEVELS OF SERVICE information data base to improve the relationship between the service level and cost so that future community consultation will be well informed of the options and associated cost.	Levels of Service developed of each asset class improving with maturity each year.	Levels of service for all AMP's been developed by Shepard Services. all the data been collect by using virtual RACAS system. Budget forecast been developed for the roads, footpaths, K&C and Airports. As per AMP budget been allocated for the renewal for the footpath and K&C.	




#### 2.3.2 : Identified projects to be approved by council and shelf ready projects created ready for future funding.


Projects over \$100k must use the QTC PDF program.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.2.2	Progress the development of the Residential Subdivision (Stage 1) by having survey plans prepared and a shelf ready project to enable the application for funding when available.	Survey plans completed ready for implementation if funding becomes available.	A shelf ready project has been developed but survey plans will not be completed until funding has been identified. There already has been some enquiries about this area.	
2.3.2.3	All identified future projects to have a shelf ready funding applications ready for funding opportunities.	All potential projects have shelf ready funding applications completed.	Shelf ready projects have been identified and on file for future reference.	

### 2.3.3 : Plan open spaces and recreational facilities and streetscapes to improve civic pride and aesthetic appeal

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.3.1	All street lights functional enabling the safe traversing of streets and the use of recreational facilities after dark.	Audit on street lights conducted with reports to Ergon on faulty lights.	all the streetlight are working. Ergon fixed all the faulty lights. Solar lights brightness required adjustment.	
2.3.3.2	Town entrances ,all parks and recreational areas are managed in a sustainable manner with mowing and slashing completed regularly. Trees and shrubs pruned or removed if dead or dangerous.	Visible appearance of town, parks and open spaces is well maintained. No dead trees on council land. Positive comments from visitors and community.	Town entrances parks and open spaces is well maintained. Weed spraying completed. plants been trimmed for regrowth.	
2.3.3.3	New seasonal plantings of shrubs and annuals in identified gardens completed. Centre median strip shrubs trimmed and ' flag' signage repaired/replaced.	All gardens and weed free and plantings have been done to peak during tourist season.	New plants have been planted shrubs trimmed to suit Boulia's seasonal weather. planning to remove dead trees from the median strip.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.3.4	Cemeteries to have site information recorded in the new IT Vision system and new sections allocated according to plan.	All existing information loaded into the system and new additions recorded.	Information is being carefully recorded in to the system as time permits.	

**2.3.4 : Facilitate land and infrastructure development that meets the needs of the community and fits with the financial constraints of Council, key stakeholders including State and Federal governments**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.4.1	Survey plans for land titles held by council to be reviewed and updated if necessary to enable future development.	All council identified land for development has survey plans and shelf ready project costing ready to be implemented.	This is actioned as required and identified in the Corporate Plan.	
2.3.4.2	All projects over \$100k are to consider ongoing ownership costs of new capital works proposals in budget deliberation. This to be achieved by identifying the renewal and capital grade expansion components of all capital works projects, and providing for the ongoing operational and maintenance requirements.	All projects to be approved by council using the QTC Project Decision Framework tools.	Prior to approval the whole of life costing is taken into consideration and reviewed by council. Continued review of this expenditure as the projects. and also adding QLeave extra element, if the project cost is more than \$100K	
2.3.4.3	All building applications are completed in a timely manner with the correct fees charged.	Check on the application fees charged through our supporting engineers to ensure they are correct and timely.	Quotes are now referred directly to the external engineers/ building certifiers.	



**2.3.5 : Ensure Town Planning Scheme accommodates appropriate land/zonings for future commercial/ industrial establishment and growth.**


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.3.5.1	Town Planning Scheme is adopted and reviewed by Council annually with the budget.	Town Planning Scheme is approved by the Minister and adopted by council.	Town Planning Scheme was adopted in 2020 and no changes are reflected this year.	

### Key Priority 3: Economic Development


Economic prosperity creates opportunity. Our economic strength fuels growth across our region and is responsive to opportunities, particularly in the tourism and the agricultural market. We will advocate for local businesses and work to diversify the local economy to include mining and exploration and take full advantage of the resources available to us. To do this we must work together as a community to identify, promote and activate new initiatives whilst protecting those lifestyle and community traits that we value

#### 3.1 : Facilitate housing and investment to support employment opportunities

##### 3.1.1 : Promote decentralisation and the opportunity to invest in community housing.


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.1.1.1	Support activities within WQAC to improve housing availability and affordability in western Queensland.	Attendance WQAC meetings and submissions to State Ministers.	WQAC have chosen this as a topic which is reflective of all western councils. A face to face meeting is planned for October 2021 in Brisbane to develop a paper for submission to the government.	

##### 3.1.2 : Council housing is sustainable and is suitable to meet demands



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.1.2.1	Housing stock is managed to ensure satisfactory standard is maintained. Sale of older homes to update housing stock and encourage home ownership. Budget allocation is sufficient to meet 10 yr housing forecast.	Housing stock meets council demands	One home has been sold and two new ones being purchased currently.	




**3.2 : Advocate for the region through regional networks**



**3.2.1 : Advocate and support the development of the Outback Highway**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.1.1	Outback Way Development Corporation- continuation of the joint representation for the future development of the Donohue Highway forming part of the Outback Way - Australia's longest shortcut.	Monthly teleconference updates	The connection with the Outback Highway Development Corporation is strong and council attends all monthly meetings to support this important project. The future of Boulia will be heavily impacted by the success of this sealing project across the 3rd transnational route across Australia.	

**3.2.2 : Actively support networks and partnerships between local businesses, industry groups, relevant organisations and State and Federal government**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.2.1	Achievement from the active engagement in Outback Regional Road Group (ORRTG) representing the importance of our shire roads and roads of regional significance.	Savings for council achieved through involvement in this group.	Regular monthly teleconferences attended with quarterly face to face meetings attended. Actively participating in the group and heavily involved in joint procurement.	
3.2.2.2	Work with RAPADWSA (Water Strategic Alliance) in joint procurement for major infrastructure water projects to enable the best utilisation of funding to achieve sound outcomes for infrastructure and therefore service delivery for water.	Improved water infrastructure.	Actively participating in the group and heavily involved in joint procurement. This year will see joint procurement in water mains and smart water meters and projects which will see council save many thousands of dollars as joint procurement proceeds.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.2.3	Attendance at the Remote Area Planning and Development Board (RAPAD) meetings- Facilitate the growth and development of the Central West and wider Outback region.	Evidenced based outcomes resulting from the membership of the regional group.	This long term association with the RAPAD group of councils continues to deliver sound outcomes delivering support for roads, water, waste and pest and weeds.	
3.2.2.4	Central West Regional Pest Management Group (CWRPMG) - Development of a strong regional group who guide the implementation of the adopted Regional Bio-Security Plan which will seek opportunities to eradicate, control and manage pest and weed issues.	Group is functional and has had success in the development of a workable plan.	After a teleconference Longreach RLPO has been looking to the cost of buying the plastic bags used to store treated meat baits when doing 1080 baiting and the cost of getting the 1080 Warning Signs printed on cardboard and getting them made of metal for all of the RAPAD Councils. Councils would put in their order than the Bags and signs would be sent to one or two Councils and the others would pick theirs up from them. Weed control there are some plans to do combined weed control with all of the RLPOs from the RAPAD Councils towards the end of this year more to come on that later.	
3.2.2.5	Prepare submissions to Western Queensland Alliance of Councils, Local Government Association and Australian Local Government Association to lobby State and/or Federal Governments for strategic changes to Acts and regulations where warranted.	Successful outcomes from motions developed by council presented to WQLGA.	Submission information provided to the WQAC for housing in readiness for the October meeting in Brisbane.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.2.6	Ensure that the Local Disaster Management Group (LDMG) group is functional and operates well in emergency situations. Bi-annual meetings and exercises are conducted as required.	Activations are well executed and documented. • Reports to the LDMG are completed • Field and desk top exercises are completed	Due to the impacts of COVID-19 and the change to the Police Sergeant ( who control the LDMG) the next meeting to be held in Boulia on 13th October will not be a field exercise but simply a desktop review.	
3.2.2.7	Support the Inland Queensland Road Action Plan (IQRAP) group to further inform the State of the importance of western Queensland as a contributor to GDP.	The focus is to increase the quality and accessibility of the road network to maximise the economic prosperity of inland Qld.	Continued support for this group for outback Queensland road network.	





### 3.3 : Innovate and explore opportunities

#### 3.3.1 : Identify economic opportunities and enablers for the Shire

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.3.1.1	Explore opportunities to utilise 'green' energy where appropriate.		Successfully installed solar air-conditions in some council facilities. allocated budget to power with solar at Urandangi Depot.	
3.3.1.2	Increased digital connectivity throughout the shire by the use of technology to improve communication and connectivity	Review completed on how digital exposure can benefit Boulia.(RAPAD)	Continued investigations into possible solutions for our connectivity issues not only for the council but also in peak periods of tourist activity.	

### 3.4: Promote tourism as an economic driver for the shire

#### 3.4.1: All opportunities used to increase the shires exposure to the tourism market.




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.4.1.1	Signage which recognises Traditional Owner (T/O) groups within the shire by including signage on T/O area boundaries	Consultation with T/O groups on wording and location of signage. • Installation of signs completed.	Pitta Pitta are to be involved in new signage along river walk.	
3.4.1.2	Maintain and improve the experience of tourism attractions by regular maintenance and updating of facilities and new programs when required	Upgrading of existing infrastructure completed with program review to be completed when funding available.	Min MIn Encounter to be refurbished in October and heritage Complex has also been revamped with new shed and attractions.	
3.4.1.3	Promote the attractions in Boulia to increase the number of visitors to Boulia through partnerships with other regional tourism providers. ie caravan and camping shows.	Attendance of staff to trade shows and training opportunities.	Attractions are promoted through RTO and trade shows when applicable. A Famil was done in 2021 with two other Western shires.	
3.4.1.4	Continued use of television and other media advertising of the shire including our web site to support council tourist attractions	All advertising and TV ads reviewed and renewed as necessary for value for money outcomes.	Boulia to be part of a three way advertising alliance for television.	

## Key Priority 4: Natural Environment



We are the guardians of our environment. Our shire is home to diverse, pristine and culturally sensitive environments. We have a duty of care to preserve and protect our shared environment so it continues to underpin our history, lifestyle and economy. We will encourage sustainable practices including green energy solutions and the responsible land management.

### 4.1. : Well managed environmental resources which supports our future growth.

#### 4.1.1 : Provide a safe and pleasant environment for families to live and work.


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.1.1.1	Fogging activities completed in times of flood	Fogging notification to residents. Fogging completed to the most effective schedule for reduction in pests	Fogging activities will commence after a rain event or flood event that brings out pests around Town. Last quarter no fogging been carried out.	
4.1.1.2	Manage stray domestic animals within the township to reduce incidence of nuisance behavior	Reports of stray domestic animals actioned within 4 hours.	The number of Dog registrations has been poor so far for the start of this Financial Year. Council will need to do another house to house inspection to inform the residents that by law they must register their dogs.	
4.1.1.3	The set of policies and local laws are reviewed annually to ensure that all residents are able to enjoy Boulia without impediment.	Policies and Local Laws are up to date and relevant.	Policies are reviewed as per their due date usually with an expiry of three years unless changed by an Act of government. The Local Laws will be reviewed and updated this year to include dog off leash areas'	

**4.1.2 : Facilitate land and infrastructure planning and development that meets the needs of the community.**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.1.2.1	Development applications and building approvals are actioned within a timely manner.	All approvals are actioned within the timeframe	These are managed within statutory timeframes.	
4.1.2.2	Cultural heritage clearances are sought during the planning process for construction activities.	Number of projects which have cultural heritage clearances completed prior to any work done.	Part of the project scope to obtain Cultural Heritage clearances for any new sites or projects. Report will be added to the Job Management Plan	

**4.2. : Resilient management plans which support the community in times of crisis**

**4.2.1 : Implement initiatives for flood responses and to plan, prepare, respond, recover and build resilience from disasters for the communities of our region.**




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.2.1.2	Local SES group is supported by council. Compliance with the state requirements to have an State Emergency Service (SES) group	SES- Group is supported during and after events by the use of council equipment and staff id required.SES Management Plans are up to date	Council have been instrumental in obtaining the newly re-furbished operations centre which allows for training and meetings to be held in air-conditioned comfort.	



**4.3. : Sustainable practises are in place to be a good caretaker of our natural resources**



**4.3.1: Caretake environmental impact areas of pests, weeds, water resources, disasters and natural resources.**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights





Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.3.1.1	Identification and management of pest animal and weed issues within the shire in accordance with the Bio-security Plan adopted by council with reporting to be done back to CWRPMG quarterly.	Pest animal baiting occurs. Weed identification and notification process occurs. CWRPMG meetings are attended by RLPO	Due to the dry weather and the number of properties that are destocking the second round of 1080 baiting saw a small number of properties bait. The control of pest weeds is an on going thugh with weeds being poisoned (sprayed/pellets) when the conditions are favourable.	
4.3.1.2	Noxious Pest weed control on council managed land and council road reserves is maintained, monitored and reported quarterly to council but subject to grant funding.	Limited incursions with action taken for invasive species.	Large amounts of Parkinsonia Bushes have been found growing on the town common and have been sprayed and had Graslan Pellets used to control them. RMPC Pest Weed control on going.	
4.3.1.3	Bounties for wild dog and cat scalps and pig snouts are paid with a complete register of numbers reported and amounts paid by council.	<ul style="list-style-type: none"> <li>• Take up of baiting program offers by the landholders.</li> <li>• Bounty payments continue.</li> <li>• Education information available on pest animals on the web site / face to face.</li> </ul>	Small number of dog scalps and pig snouts have been brought in so far this financial year. Baiting not all properties could make the second round of 1080 baiting with this meaning that some of those who could not make it have baited later and some will be baiting in the next month or so.	



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.3.1.4	Town common is managed within the limits set and stock holders are encouraged to participate in any muster arranged by council. Weed control and stock levels monitored and reported to council quarterly.	<ul style="list-style-type: none"> <li>• Town Common Committee meets at least once per year.</li> <li>• Members fees are paid promptly</li> <li>• Stock which is not registered with a member will be impounded.</li> <li>• Town common muster is completed half yearly.</li> </ul>	<p>The number of stock that are running on the town common has dropped with two of the owners removing all of their stock in August 2021 a total of 27 head of cattle and horses being removed. the feed at this stage is below average and with there being no good rain falls in the last couple of months and no good rain fall in the future what stock that is still on the town common will need to be removed in the next month or two.</p> <p>Any pest weeds found growing on the town common are been dealt with straight away.</p>	
4.3.1.5	Primary Stock route bores are maintained as appropriate with funding applied for as needed. Other bores are maintained as funding allows.	Stock route bores are maintained in accordance with funding received.	<p>No luck with getting Capital Works Funding for the replacement of the old Gal tank and the windmill and pump at the Boulia Bore in the Butchers Paddock as the funding request was knocked back.</p> <p>One of the poly 10000 Gal tanks at the 15 Mile water facility blew out reason unknown.</p> <p>Will be asking DoR for funding to replace the tank.</p> <p>DoR have informed me that it is time to do an inspection of all stock route water facility's in the Boulia Shire.</p>	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.3.1.6	Support the local land-care groups to achieve pest and weed control in conjunction with Desert Channels Queensland.	Bi-annual meetings are conducted to review progress	There has been no active or so far this financial year I will be attending their meetings and field days when I can and I will help in the control of pest weeds and pest animals.	
4.3.1.7	Review council buildings and facilities to improve sustainability/ reduction in greenhouse emissions or reduction on reliability of traditional power sources.	when new products are required to be purchased we are looking at the options which are sustainable to the environment.	This will be conducted if we are successful in our application for funding for a new Regional Community Hub.	

#### 4.3.2: Ensure all activities conducted by council meet with environmental guidelines and are sustainable

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.3.2.1	All facilities over which we are required to hold a licence meet the Qld standards and licence renewal is achieved.	Visitation and audit by environmental health officer to review all of council operated facilities and business operating in Boulia.	All the licenses are up-to-date. to comply with EPA guidelines. environmental health officer carries out regular audits on licenses, landfill management and food licenses	
4.3.2.2	Leases over the Butcher Paddock and Cooridgee Laneway are managed in accordance with our lease requirements for stock holdings.	Leases are sub-leased with income generated to cover lease fees to Qld Gov and managed in accordance with those requirements-reviewed annually.	Feed in both of these reserves are very low with the Lessee of the Butcher Paddock destocking nearly all of his stock from this Paddock. The Lessee of Cooridgee Reserve has cut the numbers of stock that they are running there.	

**4.3.3 : Apply practical water conservation practices that ensure that the town retains a green look and feel**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
4.3.3.1	Watering of councils parks and median strips is managed to suit the best water source.	Watering through drought periods is scheduled.	Burke river drying out due to no rain / flood past few months. we will be utilising town water to irrigate town median strips. Watering has been kept up to the required standards. new bore will be installed early next year to keep-up water demand.	
4.3.3.2	Actively monitor town water usage and quality and investigate a fair system cost recovery for water provision.	Water usage is controlled and charges are defendable.	Council will be trialing water monitoring systems for business this financial year.	

## Key Priority 5: Governance


The decisions made by local government and community organisations change our lives. Decisions made by State and Federal Government affect how we operate. We want a greater say in the process and in the allocation of resources, especially in our local communities. We will ensure we have effective process, procedures and policies to positively change behaviors which are supported by the Local Government Act 2009 to provide confidence to funding providers.

### 5.1 : Ensure a high level of governance, accountability and compliance

#### 5.1.1 : Councillors and Staff have access to clear guidelines to assist in the delivery of accountabilities.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.1.1	Council policies are reviewed in accordance with Acts and Regulations and updated in a timely manner	All policies are reviewed in accordance with the policy review register.	All policies are actioned in accordance with their due date for review and submitted to council.	
5.1.1.2	Provide elected members with training and professional development opportunities	Policies are reviewed and made available to staff.	Council will be completing the financial analysis training on 11th and 13th October and also elected member training shortly thereafter.	

#### 5.1.2 : Effective internal and external communication and records management

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.2.2	Provision of an accurate and comprehensive Records Management service for the Organisation as required under the State Records Act 1998	Councils system is up to date with current upgrades and staff are trained in the use of the system.	Several staff are now competent in the management of our records system	


### 5.1.3: Adopt an integrated risk management approach

Risk Management Group meets at least six (6) times per annum .Completion of all actions of the Risk Management Group Action Plan designated for finalisation in this financial year

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.3.1	Review existing Enterprise Risk Management Framework and ensure that Operational, Financial, Reputational and Corporate Risks are identified and reported on through the audit committee. .	Risk Management framework is reviewed and developed further.	The Risk Management framework review has been completed and updated and will be presented to council for review in Oct 2021.	
5.1.3.2	Provision of reports to Workers Comp in relation to workplace injuries and other RTW matters	Reports completed as required	Reports relating to workplace injury of William Doyle, Urandangie have been forwarded to JLTA. Awaiting medical certificates and doctor's invoices which will be forwarded when received.	


### 5.1.4: Contractor inductions, licences, tickets, certificates and qualifications are held and maintained reflective of the current contract arrangements. checked to ensure they are current


All contractor inductions (on-line and face-to-face) and paperwork have been conducted and are current

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.4.1	All items are checked annually at start up prior to work commencing and spot checked during the year. Inductions are recorded in a permanent register.	Annual check completed with three spot checks completed during the year. With contractors stood down pending delivery to the organisation of the necessary qualifications for re-reinstatement.	Online and face-to-face inductions being completed and, where necessary, documentation saved to Magiq	



### 5.1.5: Workplace Health and Safety focus







The implementation and integration of workplace health and safety across the entire Bouliia Shire workforce.







Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.7	Responsibilities WH&S for Directors:• Provides support and sufficient resources for safety as required <ul style="list-style-type: none"> <li>• Establishes health and safety objectives aimed at continuous and sustainable improvement</li> <li>• Prioritises identified gaps and foreseeable risks and makes relevant changes where required</li> <li>• Monitors WHS Performance at regularly intervals and documents outcomes</li> <li>• Ensures management action processes are addressed in a timely manner</li> <li>• Holds workers accountable where deemed warranted</li> </ul>		I-Auditor been used to report, investigate all the incidents and safety hazards. to accesses I-auditor tablets been provided to the appropriate staff.	






Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.7	WH&S responsibilities for CEO:• Provides support and sufficient resources for safety as required <ul style="list-style-type: none"> <li>• Establishes health and safety objectives aimed at continuous and sustainable improvement</li> <li>• Prioritises identified gaps and foreseeable risks and makes relevant changes where required</li> <li>• Monitors WHS Performance at regularly intervals and documents outcomes</li> <li>• Ensures management action processes are addressed in a timely manner</li> <li>• Holds workers accountable where deemed warranted</li> </ul>		Council has been successful in employing a WH&S Officer who is provided with all necessary requirements to complete his role. The reporting function of hazard management and risk management are recorded in PULSE, I-Auditor.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.7	<p>WH&amp;S Responsibilities for Directors:</p> <ul style="list-style-type: none"> <li>• Provides support and sufficient resources for safety as required</li> <li>• Establishes health and safety objectives aimed at continuous and sustainable improvement</li> <li>• Prioritises identified gaps and foreseeable risks and makes relevant changes where required</li> <li>• Monitors WHS Performance at regularly intervals and documents outcomes</li> <li>• Ensures management action processes are addressed in a timely manner</li> <li>• Holds workers accountable where deemed warranted</li> </ul>		<p>WH&amp;S activities and incidents are discussed and recorded at our weekly ManEx meetings these also review outstanding items on I-Auditor and other reportable documents.</p>	
5.1.5.7	<p>WH&amp;S responsibilities:</p> <ul style="list-style-type: none"> <li>• Investigates all incidents, accidents and near misses at the workplace</li> <li>• Monitors safe work practices and mentor relevant stakeholders</li> <li>• Coordinates management action processes</li> <li>• Regularly monitors management action processes within Council's electronic Work Health and Safety management system</li> <li>• Develops and communicates key statistics in accordance with reporting timeframes</li> </ul>		<p>All incidents investigated and constant monitoring of safe work practices. Regularly monitor IAuditor to ensure reporting timeframes are adhered to</p>	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.8	Progress on Mutual Risk Obligations	Review by LGW meets expectations for compliance	Liaising with LGW to meet obligations	
5.1.5.9	Review all flagged policies, procedures, work instructions, forms, safe operating procedures (SOP) and training tools.	Staff who have allocated responsibility for specific actions review associated documents to ensure they are up to date.	Continuing review of all policies and procedures and updating where necessary	
5.1.5.10	Upload all reviewed documents under appropriate element numbers onto the councils safety management system (including Infoxpert) as endorsed documents with changes notified to staff-toolbox,email.	All endorsed documents are correctly loaded in Boulia Safe and hyper-links are active and working.	WHS Policy document updated and posted for attention of all staff	
5.1.5.11	Develop a system to track training identified and completed for staff and contractors including verification of competency training.	A system is in place and is being used to effectively assist with the tracking of training and competencies.	Working on developing spreadsheet to assist with planning training for all staff.	
5.1.5.12	WH&S budget to be reviewed quarterly against targets.	Achievements against targets are within budget	WH&S budget is encapsulated into the large training budget as this is primarily the target function. All PPE items are recorded separately in a budget.	
5.1.5.13	Review all emergency evacuation signage is in place for all areas.	Emergency plans have been reviewed, are up to date and signage is complete in all areas of council.	Still awaiting Evacuation Diagram signage for RSL Hall, Stonehouse Heritage Complex and Depot Training Room. All other buildings are compliant.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.15	Review the following procedures against requirements in preparation for consultation: high risk work method statements, Risk/ Hazard Management, compliance control, incident reporting and investigation	All reviews are completed within agreed time-frame	Reviews are in process of being conducted to identify gaps and update as necessary	
5.1.5.16	Review the following procedure against the legal requirement in preparation for consultation: WSH design, machine guarding, hire equipment, thermal radiation, pressure safety, confined spaces, excavation and trenching.	All reviews are completed within agreed time-frames	Currently undertaking review of all policies and processes - some systems need implementation and updating	
5.1.5.17	Review all SDS folders to ensure all SDS are dated within a 5 year of issue date. This can be completed through Chemwatch.	All areas of council have been checked and none are out of date.	Out of date SDS identified and in process of updating	
5.1.5.18	Ensure training has been completed for all staff who are in control of hazard substances that they are aware of segregation requirements and compatibility with chemicals and placarding requirements.	Training has been completed for all relevant staff.	Training has been conducted prior to my commencement. On implementation of training spreadsheet will revise and plan accordingly	
5.1.5.19	Draft new WH&S Strategic Plan for July 2022 to June 2024	Draft document has been developed by staff and has had sufficient time to be reviewed for comment prior to adoption.	WHSA in process of reviewing existing plan	
5.1.5.24	Annual reporting of lost time injury claims which should be less than 55% of all claims	Reporting to senior staff on progress or issues which will prevent this from occurring.	Target met to date	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.25	Annual reporting of injuries - No increase in recorded injuries from the previous year	No increase from previous year.	Target met to date	
5.1.5.26	100% Completion of all Incident Report including investigations and implementation of any actions identified in the Investigation Report. (Include personal, members of the general public and plant incident reports)	All incident reports are recorded in I-Auditor and staff are competent in using the system	There is one outstanding report where the person involved needs to be interviewed. Details of a further incident are yet to be ascertained. WHSA was not advised at time of either incident and corrective action will be implemented to ensure this does not occur in future.	
5.1.5.28	To achieve 80% Compliance with the National Audit tool for Self-Insurers	Compliance audit completed by the regulators prior to the TMR Accreditation (usually 3 yrs). Independent audit completed annually	Systems in place (IAuditor/PULSE etc.) appear adequate to satisfy NAT requirements	
5.1.5.29	Continual improvement of the hazard risk register through identification of new hazards/risk and control measures.	Number of improvements made to the register.	Intention to update existing hazard and risk registers to reflect recommendations contained in AS/NZS/ISO 31000:2018	
5.1.5.30	Support training and monitoring of use of councils WH&S and I-Auditor programs. Complete annual audit of all council work sites	At least 80% compliance with the National audit tool	Ongoing audit of IAuditor by WHSA and outstanding matter addressed or brought to the attention of assignees. Assist/train staff with completion of IAuditor requirements when requested/	
		No breaches of WHS regulatory requirements		
		Hearing assessments for employees working in noisy environments completed		

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.31	Ensure compliance with the Organisation's Drug and Alcohol policy and ongoing best practice. Record of testing completed and results to be reported to council.	Reports provided to Council and MANEX in relation to the testing conducted	Drug and alcohol testing training for 2 staff is in train	



## 5.2 : It is clearly evident in how council does business


### 5.2.1 : Councils financial activities are monitored and managed well

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.1.1	Long Term Financial Plan (QTC model) used for sensitivity analysis which can deliver impact of financial decisions made by council on future projects	Long term Financial plan developed in line with QTC format-reviewed.	Reviewed each quarter	
5.2.1.2	The SynergySoft business solution (IT) which supports council is well supported and training is available to achieve best practice.	Continued rollout of modules with all staff trained and competent	It Vision On Demand training videos are available to all staff for updated training.	
5.2.1.3	Council funds are invested in accordance with legislative provisions and the Organisation's adopted Investment Policy. This is reported monthly to council.	Investments made in accordance with Investment Policy	Investments made in accordance with Investment Policy ensuring cash flow is liquid.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.1.4	Raise and recover Rates, Charges and other debtors on behalf of the functions of the Organisation and report on a monthly basis to council.	Rates and Annual Charges Levied by due date, user charges and other debtors raised and recovered effectively	Rates notices have been sent to ratepayers. debtors are constantly monitored and outstanding debtors with more than 90 days are referred to Council Debt Collection agency.	
5.2.1.6	The Operational Plan and budget reviews are to be completed quarterly as a combined review.	Operational Plan (including Budget) adopted by 30 June each year	Operational budget has been adopted by Council.	
5.2.1.7	Manage Council's insurance portfolio	100% of insurances reviewed and maintained annually	All insurance policies have been received and reviewed this quarter.	

**5.2.2 : Maintain high standards of Corporate Governance through effective audits.**



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.2.1	Quarterly Audit Committee meetings are called to review Financials, Internal and External Audit and Risk reviews and ensure council is performing in accordance with the Local Government regulations.	Quarterly Audit Committee meetings are held four times per year to review Audit Plans, Draft Financial Statements, previous audit management responses and actions.	Quarterly meetings are scheduled and financial reports and audit action plans are reviewed.	
5.2.2.2	Internal and External Audits comments are recorded in Pulse software system and actioned.	Internal audit to be recorded on Pulse software for updating and permanent record	As audit reports are received Pulse is updated and action is taken with continual updates reported to Audit & Risk Management Committee Meetings.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.2.3	Implementation of actions set out in the Internal Audit Committee Action Plan	Completion of all actions of the Internal Audit Committee Action Plan designated for completion in this financial year	Actions are implemented and changes to processes as detailed from the Audit Committee are followed through.	

### 5.2.3 : Financial accountability for new projects

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.3.1	All projects submitted to council for review must include ' whole of life costings'	All projects submitted have included whole of life costs. With PDF program used on projects over \$100K	QTC whole life costing model been used for project above \$100k.	



### 5.2.4 : Transparency and accountability through management reporting

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.4.1	Provision of key financial information to MANEX and Council	Provision of budget information to staff	Finance Monthly report is presented to Council. Significant financial transactions are shared in MANEX.	
5.2.4.2	Preparation and collation of the Annual Report document in conjunction with senior managers to ensure the important legislative requirements are met and the report is a sound representation of the council's achievement during the year.	Annual report prepared with input from all senior managers and submitted to council within time frames.	Preparation for the 2020-2021 Annual Report is underway with input from Senior Management.	
5.2.4.3	Discharge Council's statutory financial reporting obligations	Statements submitted to the Office of Local Government by 31 October each year	In Progress	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
		Unqualified audit report		

**5.3 : Sustainability-our focus on value for money outcomes across the organisation.**




**5.3.1 : Councils offices, depots and business enterprises are operated under 'value for money' principles**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.1.1	Fees and charges reflect the industry norm and mark-up on goods is reflective of costs	Costs to visit our exhibition is reflective of other tourist attractions and minimal stock write off.	Fees and charges of merchandise sold at the tourism centre are reflective of other regional prices. These will be reviewed in 2022.	
5.3.1.2	Depot workshop- percentage of 'downtime' for council plant and equipment	Limited downtime and minimal lost productivity.	Regular maintenance been carried out on council fleet and well maintained. Fortnight check on the plant revenue. Major services are planed around the council break to avoid down time of the machine. 20 years plant replacement program been developed. Plant committee meet quarterly to ensure plant performance meeting the targets.	



**5.3.2 : Optimise performance of council business units using available technology**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights





Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.2.1	Percentage downtime - Closed Circuit Television network operations in the Shire	No breach of regulatory requirements in relation to operation of CCTV Operations	Council developed a policy for CCTV. upgrade completed CCTV system for: Admin building, Landfill facility, Sports centre, Library, Heritage Complex. Maintenance will be completed annually.	
5.3.2.2	Maintain and upgrade IT requirements and servers to ensure capacity is sufficient to meet business demands. Adequate licence renewals for current software	All current software renewed on schedule	Licence renewals are reviewed and actioned as they fall due. Investigation and consultation is ongoing with our IT support network.	
5.3.2.3	Manage telephone and Ergon accounts and equipment and services to ensure we are not paying for unnecessary services	Accounts paid, nil outages and plans are cost effective for council.	This area is under review along with the current IT connectivity issue.	

### 5.3.3 : Ensure the long-term financial sustainability of the council through prudent financial management and budgeting

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.3.1	Council is in receipt of the annual budget documentation ready to be adopted each year.	Budget preparation is timely and involves Executive team and department heads with bids for funding received from departments for consideration by council	Budget for 21-22 has been adopted.	
5.3.3.3	Monthly and quarterly financial reports to council deliver information on variations to budget and enable decisions on long term financial impacts to be reviewed.	Work to complete budget commenced in Jan and two workshops held.	In progress	

#### 5.3.4: Implement good practice in managing and maintaining our assets



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.4.1	The plant committee to complete reviews on plant usage making suggestion on turn over, purchase and replacement to achieve maximum value for money outcomes. This is to include risk assessments.	Plant purchases are within budget and plant is maintained within specified parameters to enable sound operations of the council.	Plant committee will meet quarterly to review the plant purchases and performances. plant and equipment been purchased with in the budget.	
5.3.4.2	Tourism attractions are managed and are sustainable with future enhancements progressed as budget permits	Business plan and management manuals completed by Greg Tuckwell (consultant)	Tourism attractions are manage din accordance with Council policies and procedures and budgetry constraints.	

## Key Priority 6: Lifestyle and Community


Active, healthy lifestyles drive our success as a Shire. Health and wellbeing are building blocks for fulfilling lives. We will support smart lifestyle decisions to reduce the toll of preventable disease and increase our life spans. We understand the importance of open green spaces for recreation and social cohesion and support a work-life balance to remain connected with our colleagues, family and community.

### 6.1 : Facilitate opportunities for community development



#### 6.1.1 : Facilitate health and medical service provision for Boulia and Urandangi

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
6.1.1.1	Involvement in regional health programs to improve the live-ability of Boulia and Urandangi	All meetings attended with reports completed back to council	Meetings are attended as they are instigated by Qld Health.	
6.1.1.2	Au-spiced funding for Royal Flying Doctors Service (RFDS) is managed in accordance with planned activities to upgrade Urandangi Health facility	Activities completed with quarterly reports submitted	Funding is monitored and allocated as requested by Dr Don Bowley.	

#### 6.1.2 : Assist local community groups and support local events

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
6.1.2.1	Support 'free to attend' functions and facilities where possible to encourage community engagement	Council supports 'free to attend' functions where possible.	All RADF events and funded projects held in the shire are free to attend by the community.	

**6.1.3 : Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle**





Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
6.1.3.1	Continue to oversee the operation of the Boulia Aquatic Centre and sporting fields	Facilities are open and usable for the public at least 95% of the year.	The sports and aquatic centre is seeing a rise in attendance and hosts a funded sports afternoon for children each week.	
6.1.3.2	Continue to provide Australia Post services for as long as this is required to be provided by council	Australia Post facility is operational with trained staff who are available	Postal services are continuing to be run and improved on an ongoing basis.	






## Key Priority 7: Our Team - Our People

People are our greatest asset. Unleashing individual potential maximises personal, community and economic outcomes. We will encourage an inclusive community that supports the needs of business people, our staff, the young and the elderly and we will support the least advantaged including Aboriginal and Torres Strait Islander Queenslanders. We will encourage diversity, foster innovation and use the talents of all - we believe that nobody should be left behind.

### 7.1 : An accountable and innovative culture


#### 7.1.1 : Support practices that develop a motivated and focused workforce

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.1.1.1	Staff understand the importance of WH&S and all are competent in capturing evidence to achieve an audit pass on inspections.	JLTA audit is completed and a pass is achieved by the group.	Toolbox talks continuing to outline importance of WHS, individual responsibilities and encouraging consultation with workers. Advice given re: HSRs with view to member of the work group taking on the role.	
7.1.1.2	Deliver accurate and timely processing of the payroll and associated reporting requirements	All payments to staff are delivered within time frames and without error	Payroll is being actioned internally through Finance due to extended leave from payroll officer	
7.1.1.3	Record, preserve and protect employee records for payroll and human resource management	All employee records are up to date and secured electronically and have a backup paper file.	Human resource functions are being attended to internally due to extended leave from HR/ Payroll officer.	
7.1.1.4	Recruitment and selection processes are transparent	The recruitment process is completed in a smooth and professional manner with documents provided that are up to date and relevant. All documentation is collected as required and saved electronically.	CEO is attending to all recruitment processes due to extended leave of HR officer. All applications and paperwork is now recorded electronically.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.1.1.5	Mayor and or panel to complete annual review of the CEO	The Chief Executive Officer review is completed against the targets in th Corporate Plan and the Annual Operational Plan for progress.	This is to be completed in October.	
		Chief Executive Officer review is reviewed against targets of Corporate and Operational Plans for progress.		
7.1.1.6	CEO to Complete performance reviews senior staff DWO, DCS, CSM including WH&S and Human Resources	Performance reviews for the July-December period completed	Reviews to be completed in accordance with timeframes.	
7.1.1.7	Complete annual performance review of your employees for Works and Operations including WH&S compliance.	Reviews completed on anniversary.	One page performance review been developed. performance reviews are due to complete.	
7.1.1.8	Complete performance reviews for your staff in Community Services including WH&S compliance	Reviews completed on anniversary	Performance reviews managed in accordance with stated criteria required for the position.	
7.1.1.9	Complete performance reviews for your staff in Finance and Administration including WH&S compliance	Reviews completed on anniversary	Performance reviews are done as they fall due.	




**7.1.2 : Keeping pace with technological changes in the workplace environment**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.1.2.1.	Encourage the staff to utilise the Go1 training package to support staff to further their development in Local Government by the use of progressive programs and resources.	Courses sourced for staff so they are competent in the use of the systems used by council	Training packages are available to all staff.	

## 7.2 : A great place to work



### 7.2.1 : Collaboration with staff and Unions on the content of the workplace agreements.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.1.1	Staff Committees are encouraged to be formed in all areas of the council and to ensure employees have input into the group decisions.	Well balanced EBA supporting both staff and the council sustainability.	Limited interest from employees in developing any committees.	
7.2.1.2	Boulia Certified Agreement options are enacted within payroll from the agreement 2019-2023	Regular reviews of conditions being paid to staff	Increase of EBA allotment and the increase to super were actioned this quarter.	
7.2.1.3	Be proactive in providing information to staff on issues which may affect them.	Information delivered via email, payslip notice or meetings.	Open communication with Staff and Union representatives is ongoing.	


### 7.2.2 : Develop and maintain a positive and future focused culture that demonstrates and supports Council's vision and values.

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights








Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.2.1	All staff are aware of how to notify ideas/ complaints/suggestions	Records of suggestions/ complaints/ issues to be kept. PID training to be part of training regime.	Information freely available on how to register suggestions. Toolbox meetings held for inside and outside staff each week.	
7.2.2.2	Assist the CEO in the development of a workforce strategy which includes an appropriate staff succession plan including training, attraction and retention	Workforce Plan developed in conjunction with all staff.	No work has been completed on this area during the quarter.	







**7.2.3 : Provide access to external support networks for emotional assistance**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.3.1	Continue to provide the Employee Assistance program and support the local RFDS visits	Quarterly reports on access to services received (no personal details) only the volume of access.	Employee Assistance Program is still successful with several employees engaging with the provider - This is a confidential service of which council does not have any personal knowledge. It is designed to be a safety net for those who may need immediate support.	

**7.2.4: Provide a safe, healthy working environment and be proactive in all Work Health Safety matters**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.4.1	The reporting of onsite and roadwork signage is correct and ensures safety of workers and the general public	Signage is in line with the job management plan and TMR requirements	Signage reports submitted where applicable	



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.4.2	Develop a Noise register and commence testing of all plant and equipment which includes any noisy work environments.	All plant and equipment is scheduled to be tested at least once per year and recorded in the noise register.	Hard copy noise register in existence. Working on creating digital register for easier checking for compliance. In accordance with WHSQ COP "Managing noise and preventing hearing loss at work" and by the use of well established and accepted control measures, there is no need to formally assess the risk of noise merely ensure the control measures are in place. However; as a precaution assessments should be conducted biennially. Last assessments were taken in September 2020.	
7.2.4.3	Introduce electronic fleet management system	Fleet management system is used to monitor the productivity of the councils fleet which is reported to the plant committee and ManEx	Fleet management system is used to monitor the productivity of the councils fleet which is reported to the works meeting.	
7.2.4.4	Prepare for annual start up by reviewing training needs, booking trainers, complete an assessment sheet on awareness training, prepare PowerPoint delivery of WH&S	All staff complete refresher inductions, complete necessary training and confirmation of requirements to work for Boulia shire such as licences and tickets.	WHS powerpoint presentations held regularly. Training needs identified and action taken to fill gaps in training.	
7.2.4.5	Ensure I-Auditor tasks are set for Fire Safety drills for all permanent locations: Min Min Encounter, Library, Council Office, Depot, Sports and Aquatic centre, Stonehouse.	I-Auditor scheduled tasks have been set up for all areas and reported back to ManEx.	Tasking/scheduling currently being set-up in IAuditor	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.2.4.6	Complete swimming pool audit using WH&S RLSSA Aquatic facility safety checklist annually prior to pool opening	Audit of the checklist completion is done prior to pool opening / or primary use period..	Liaising with Sports Complex staff member to conduct audit	
7.2.4.7	All claims for compensation through LGW must be supported by a prior registered incident report in I-Auditor	Reporting of of incidents through I-Auditor is documented through ManEx via the WH&S officer.	Only one claim this quarter - with the report completed via the supervisor and advised to LGW	
7.2.4.8	Undertake Fire Warden training with staff using fire extinguishers.	Annual training and demonstrations have been completed.	Fire warden training scheduled ASAP	
7.2.4.9	SWMS - any shortfalls identified to be updated in the risk management template.	All shortfalls recorded in the risk register and reviewed by ManEx	Current review does not identify any shortfalls	
7.2.4.10	Undertake general inspections for overall safety and office lighting effectiveness.	Annual lighting survey completed.	AED and Depot inspections conducted regularly. Ad hoc inspections conducted (IAuditor) to identify safety issues and hazards	
7.2.4.11	75% of actions assigned to relevant stakeholders to be addressed by allocated timeframe	No outstanding actions from employees or contractors	Timeframes for action on issues within IAuditor are not meeting the 75% target. Further action planned to increase compliance	

### 7.3 : Living our values



#### 7.3.1 : Be known for our excellent reputation and dedication service delivery

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.3.1.1	Full utilisation of our customer management system to enable confident staff able to attend to all customer enquiries and deal with priority situations	Annual Re-fresher training on customer service as required.	The system is being implemented and finer touches sorted out.	
7.3.1.2	Workplace Health and Safety - Staff continue to achieve minimum standards and reporting functions to achieve a safe workplace and TMR accreditation.	External audit obtains an above 70% pass mark	Regular inspection been carried out with the relevant staff and recorded in i auditor. Reports been monitored weekly with the works staff, supervisors and contractors.	

#### **7.4 : Develop new employment opportunities**

##### **7.4.1 : Partner with other organisations who can deliver training to improve prospects of future employment roles within council.**




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.4.1.1	Liaise with training organisations who can provide trainees with support and encouragement. Research opportunities for training growth within the council.	All trainee positions offered and filled	Council is supporting one trainee who is half way through a program with another to commence shortly.	
7.4.1.2	Regular communication with Job Network provider to ensure the continued opportunity for trainees to work with the council.	New opportunities identified when grant funding supports this	Council has been successful in engaging a new office trainee and has secured partial funding to assist with training. This is an ongoing project.	

## Key Priority 8: Leadership




Our Shire is well recognised and respected both in Queensland and the Federal arena and this is critical for the future growth of the region. We recognise the challenge population decline brings and will find ways to manage it and do what we can to reverse the trend. We will build on what already makes our shire and the surrounding regions great, including our exceptional people, local enterprise, and natural resources by developing our strategic focus and competitive advantage underpinned by strong regional partnerships.

### 8.1 : Genuine community engagement

#### 8.1.1 : Develop and implement initiatives to encourage the community to become more informed and involved in issues that may affect them



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
8.1.1.1	Annual community meeting after following the end of year financial results are released in coordination with the Director of Corporate Services	Meeting held in early December after the final results are released	Future community meeting topics earmarked as they arise with intended meeting dates to be finalised.	
8.1.1.2	Regular information is released through FaceBook, Channel Country Chatter, and the Website.	Verbal feedback, monitored visits through Facebook.	Regular reporting and information emails are distributed as needed and advertised through social media, newsletters and websites.	
8.1.1.3	Council meeting dates listed on the web site and in the Channel Country Chatter	Council meeting dates notified and Business agenda and minutes loaded onto web site.	Dates are loaded up until Dec	

**8.1.2 : Manage and govern to ensure transparency and responsiveness to the needs and views of our communities in decision making practices**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
8.1.2.1	Council agendas are released for review 7 days prior to the meeting and agenda items are placed on the website within 2 business days after the meeting.	Monthly activity is available for viewing by the public on our website within 2 business days.	Agendas and minutes are listed as per the action details. Councillors have access to the information on BIGTINCAN for review at anytime on or off line/	
8.1.2.2	Councillor contact information is available on the internet and is up to date. Provide Councillors with timely information and reports using the new Bigtincan program which allows policies, annual report, corporate plan and all agendas and minutes to be accessible 24 /7	Business Papers, Minutes, Councillor Correspondence and other Council documents sent within statutory timeframes.	Activities for all business papers, minutes, councillor correspondence and other important council documents loaded as required within statutory timeframes.	
8.1.2.3	Ensure Council meetings acknowledge the traditional owners and are conducted in accordance with the regulatory provisions eg: Code of Meeting Practice and Code of Conduct and that Conflict of Interest / Register of Interest forms are completed as required by Councillors.	No breaches Code of Meeting Practice or Code of Conduct	This is part of our normal meeting practises.	

**8.1.3 : To represent and collectively make decisions to benefit the entire community**

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
8.1.3.1	Twelve ordinary Council meetings are held each year with two special budget meetings and two planning session days.	All meetings attended by all Councillors.	Council meetings advised prior to the meetings via Outlook calendar invitation.	
8.1.3.2	Representation at all elected meeting groups supporting Boulia initiatives	Reports received from attendees at the meetings presented to council for information.	All meetings attended as requested.	





<b>TITLE:</b>	POLICIES REVIEW	<b>DOC REF:</b> 9.2.3
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<b>REPORT BY:</b>	Ms Lynn Moore Chief Executive Officer	<b>DATE:</b> 14/10/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 5. Robust Governance

5.1: Confidence

5.1.1 Manage Council's operations in an effective manner by clearly defining the functions, services, roles and responsibilities of Council.

**PURPOSE:**

Regular review of Council policies ensure that Council maintains an up-to-date guide for staff to refer to in the day-to-day management of Council. These reports deal with minor changes to existing reports which does not have any material effect on the intent of the documents.

**CONTENT:**

The Council is required to conduct a review of policies on a regular basis to ensure that they are consistent with changes to regulations, employment conditions and Council's objectives.

It is recommended that the policies as listed be adopted and the term for review to reflect a three-year review unless changes to legislation require the policy to be reviewed earlier.

The listed policies have had no material changes made.

POLICY	NO.	OFFICER	TYPE
Public Interest Disclosure Policy and Procedure	128	Estelle van Tonder	
Motor Vehicle Policy	134	Estelle van Tonder	

**CONSULTATION:**

- NIL

**GOVERNANCE IMPLICATIONS:**

- The policies are consistent with the guidelines and legislation as issued.

**RECOMMENDATION:**

1. That the policies as presented be adopted.

POLICY	NO.	OFFICER	TYPE
Public Interest Disclosure Policy and Procedure	128	Estelle van Tonder	
Motor Vehicle Policy	134	Estelle van Tonder	

2. That a copy of the changes to the policy and plan be forwarded to the Councillors electronically via email and the Councillor Hub.

**ATTACHMENTS:**

POLICY	NO.	OFFICER	TYPE
Public Interest Disclosure Policy and Procedure	128	Estelle van Tonder	
Motor Vehicle Policy	134	Estelle van Tonder	

Approved by Chief Executive Officer

Lynn Moore



# BOULIA SHIRE COUNCIL

## Public Interest Disclosure Policy and Procedure

<b>Category:</b>	Policy
<b>Policy Number:</b>	128
<b>Document Version:</b>	3
<b>Obsolete Version:</b>	<del>17 August 2020</del> - 17 <sup>th</sup> August 2021
<b>Keyword Classification:</b>	Public Interest Disclosure, PID
<b>Summary:</b>	This policy acts as a guide to the processes involved with making and handling a Public Interest Disclosure
<b>Adoption Date:</b>	
<b>Resolution:</b>	
<b>Due for Revision:</b>	Annually
<b>Revision date:</b>	17 <sup>th</sup> August 2021
<b>Date revoked:</b>	n/a
<b>Related documents:</b>	<p>Policy 108 - Audit &amp; Risk Management Committee Policy</p> <p>Policy 127 - Complaints Management Policy and Process</p> <p>Policy 129 - Councillor Code of Conduct</p> <p>Policy 130 - Dealing with a Complaint involving a Public Official (CEO)</p> <p>Policy 133 - Fraud and Corruption Control</p> <p>Policy 140 - Statement of Business Ethics</p> <p>Policy 146 - Code of Conduct</p>
<b>Responsible Section:</b>	Executive
<b>Responsible Officer:</b>	Chief Executive Officer
<b>Legislation:</b>	<p>Crime and Corruption Act 2001</p> <p>Disability Services Act 2006</p> <p>Local Government Act 2009</p> <p>Ombudsman Act 2001</p> <p><b>Public Interest Disclosure Act 2010</b></p>

	Public Interest Disclosure Standard No. 1/2019, 2/2019, 3/2019 Public Records Act 2002 Public Sector Ethics Act 1994
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**OBJECTIVE**

Bouliia Shire Council (Council) is committed to fostering an ethical, transparent culture. In pursuit of this, Council values the disclosure of information about suspected wrongdoing in the public sector so that it can be properly assessed and, if necessary, appropriately investigated. Council will provide support to an employee or others who make disclosures about matters in the public interest. This Public Interest Disclosure Policy and Procedure document demonstrates this commitment, and ensures that practical and effective procedures are implemented which comply with the requirements of the *Public Interest Disclosure Act 2010* (PID Act).

By complying with the PID Act, Council will:

- promote the public interest by facilitating Public Interest Disclosures (PIDs) of wrongdoing
- ensure that PIDs are properly assessed and, where appropriate, properly investigated and dealt with
- ensure appropriate consideration is given to the interests of persons who are the subject of a PID
- ensure protection from reprisal is afforded to persons making PIDs.

As required under the PID Act, the Chief Executive Officer will implement procedures to ensure that:

- any public officer who makes a PID is given appropriate support
- PIDs made to Council are properly assessed and, where appropriate, properly investigated and dealt with
- appropriate action is taken in relation to any wrongdoing which is the subject of a PID
- a management program for PIDs made to Council, consistent with the standards issued by the Queensland Ombudsman, is developed and implemented
- public officers who make PIDs are offered protection from reprisal by Council or other public officers of Council.

**DEFINITIONS**

<b>Term</b>	<b>Definition</b>
Administrative action	(a) means any action about a matter of administration, including, for example: (i) a decision and an act; and (ii) a failure to make a decision or do an act, including a failure to provide a written statement of reasons for a decision; and (iii) the formulation of a proposal or intention; and (iv) the making of a recommendation, including a recommendation made to a Minister; and (v) an action taken because of a recommendation made to a Minister; and (b) does not include an operational action of a Police Officer or of an officer of the Crime and Corruption Commission.
Confidential information	(a) includes - (i) information about the identity, occupation, residential or work address or whereabouts of a person -

	<p>(A) who makes a public interest disclosure; or  (B) against whom a public interest disclosure has been made; and  (ii) information disclosed by a public interest disclosure; and  (iii) information about an individual's personal affairs; and  (iv) information that, if disclosed, may cause detriment to a person; and</p> <p>(b) does not include information publicly disclosed in a public interest disclosure made to a court, tribunal or other entity that may receive evidence under oath, unless further disclosure of the information is prohibited by law.</p>
Corrupt conduct	<p>As defined in section 15 of the <i>Crime and Corruption Act 2001</i> -</p> <p>(1) <i>Corrupt conduct</i> means conduct of a person, regardless of whether the person holds or held an appointment, that -</p> <p>(a) adversely affects, or could adversely affect, directly or indirectly, the performance of functions or the exercise of powers of -</p> <p>(i) a unit of public administration; or  (ii) a person holding an appointment; and</p> <p>(b) results, or could result, directly or indirectly, in the performance of functions or the exercise of powers mentioned in paragraph (a) in a way that -</p> <p>(i) is not honest or is not impartial; or  (ii) involves a breach of the trust placed in a person holding an appointment, either knowingly or recklessly; or  (iii) involves a misuse of information or material acquired in or in connection with the performance of functions or the exercise of powers of a person holding an appointment; and</p> <p>(c) would, if proved, be -</p> <p>(i) a criminal offence; or  (ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.</p> <p>(2) <i>Corrupt conduct</i> also means conduct of a person, regardless of whether the person holds or held an appointment, that -</p> <p>(a) impairs, or could impair, public confidence in public administration; and</p> <p>(b) involves, or could involve, any of the following -</p> <p>(i) collusive tendering;  (ii) fraud relating to an application for a licence, permit or other authority under an Act with a purpose or object of any of the following (however described) -</p> <p>(A) protecting health or safety of persons;  (B) protecting the environment;  (C) protecting or managing the use of the State's natural, cultural, mining or energy resources;  (iii) dishonestly obtaining, or helping someone to dishonestly obtain, a benefit from the payment or application of public funds or the disposition of State assets;  (iv) evading a State tax, levy or duty or otherwise fraudulently causing a loss of State revenue;  (v) fraudulently obtaining or retaining an appointment; and</p> <p>(c) would, if proved, be -</p> <p>(i) a criminal offence; or  (ii) a disciplinary breach providing reasonable grounds for terminating the person's services, if the person is or were the holder of an appointment.</p>
Detriment	<p>Includes –</p> <p>(a) personal injury or prejudice to safety; and  (b) property damage or loss; and  (c) intimidation or harassment; and</p>

	<p>(d) adverse discrimination, disadvantage or adverse treatment about career, profession, employment, trade or business; and</p> <p>(e) financial loss; and</p> <p>(f) damage to reputation, including, for example, personal, professional or business reputation.</p>
Disability	<p>As defined in section 11 of the <i>Disability Services Act 2006</i>, for the purposes of this procedure:</p> <p>(1) A disability is a person's condition that -</p> <p>(a) is attributable to -</p> <p>(i) an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment; or</p> <p>(ii) a combination of impairments mentioned in subparagraph (i); and</p> <p>(b) results in -</p> <p>(i) a substantial reduction of the person's capacity for communication, social interaction, learning, mobility or self-care or management; and</p> <p>(ii) the person needing support.</p> <p>(2) For subsection (1), the impairment may result from an acquired brain injury.</p> <p>(3) The disability must be permanent or likely to be permanent.</p> <p>(4) The disability may be, but need not be, of a chronic episodic nature.</p>
Discloser	A person who makes a disclosure in accordance with the <i>Public Interest Disclosure Act 2010</i> .
Employee	Of an entity, includes a person engaged by the entity under a contract of service.
Investigation	For the purposes of this procedure, investigation includes any enquiry undertaken to establish whether the information provided in a PID can be substantiated, including a review or audit.
Journalist	A person engaged in the occupation of writing or editing material intended for publication in the print or electronic news media.
Maladministration	<p>As defined in schedule 4 of the <i>Public Interest Disclosure Act 2010</i>, maladministration is administrative action that -</p> <p>(a) was taken contrary to law; or</p> <p>(b) was unreasonable, unjust, oppressive, or improperly discriminatory; or</p> <p>(c) was in accordance with a rule of law or a provision of an Act or a practice that is or may be unreasonable, unjust, oppressive, or improperly discriminatory in the particular circumstances; or</p> <p>(d) was taken -</p> <p>(i) for an improper purpose; or</p> <p>(ii) on irrelevant grounds; or</p> <p>(iii) having regard to irrelevant considerations; or</p> <p>(e) was an action for which reasons should have been given, but were not given; or</p> <p>(f) was based wholly or partly on a mistake of law or fact; or</p> <p>(g) was wrong.</p>
Natural justice	<p>Natural justice, also referred to as 'procedural fairness' applies to any decision that can affect the rights, interests or expectations of individuals in a direct or immediate way. Natural justice is at law a safeguard applying to an individual whose rights or interests are being affected.</p> <p>The rules of natural justice, which have been developed to ensure that decision-making is fair and reasonable, are:</p> <ul style="list-style-type: none"> <li>• avoid bias; and</li> <li>• give a fair hearing;</li> <li>• act only on the basis of logically probative evidence.</li> </ul>
Organisational support	For the purposes of this procedure, organisational support means actions such as, but not limited to:

	<ul style="list-style-type: none"> <li>• providing moral and emotional support</li> <li>• advising disclosers about agency resources available to handle any concerns they have as a result of making their disclosure</li> <li>• appointing a mentor, confidante or other support officer to assist the discloser through the process</li> <li>• referring the discloser to the agency's Employee Assistance Program or arranging for other professional counselling</li> <li>• generating support for the discloser in their work unit where appropriate</li> <li>• ensuring that any suspicions of victimisation or harassment are dealt with</li> <li>• maintaining contact with the discloser</li> <li>• negotiating with the discloser and their support officer a formal end to their involvement with the support program when it is agreed that they no longer need assistance.</li> </ul>
Proper authority	A person or organisation that is authorised under the <i>Public Interest Disclosure Act 2010</i> to receive disclosures.
Public officer	A public officer, of a public sector entity, is an employee, member or officer of the entity.
Reasonable belief	A view which is objectively fair or sensible.
Reasonable management action	Action taken by a manager in relation to an employee, includes any of the following taken by the manager - <ul style="list-style-type: none"> <li>(a) a reasonable appraisal of the employee's work performance;</li> <li>(b) a reasonable requirement that the employee undertake counselling;</li> <li>(c) a reasonable suspension of the employee from the employment workplace;</li> <li>(d) a reasonable disciplinary action;</li> <li>(e) a reasonable action to transfer or deploy the employee;</li> <li>(f) a reasonable action to end the employee's employment by way of redundancy or retrenchment;</li> <li>(g) a reasonable action in relation to an action mentioned in paragraphs (a) to (f);</li> <li>(h) a reasonable action in relation to the employee's failure to obtain a promotion, reclassification, transfer or benefit, or to retain a benefit, in relation to the employee's employment.</li> </ul>
Reprisal	<p>The term 'reprisal' is defined under the <i>Public Interest Disclosure Act 2010</i> as causing, attempting to cause or conspiring to cause detriment to another person in the belief that they or someone else:</p> <ul style="list-style-type: none"> <li>• has made or intends to make a disclosure; or</li> <li>• has been or intends to be involved in a proceeding under the Disclosure Act against any person.</li> </ul> <p>Reprisal under the <i>Public Interest Disclosure Act 2010</i> is a criminal offence and investigations may be undertaken by the Queensland Police Service.</p>
Subject officer	An officer who is the subject of allegations of wrongdoing made in a disclosure.
Substantial and specific	<p>Substantial means "of a significant or considerable degree". It must be more than trivial or minimal and have some weight or importance.</p> <p>Specific means "precise or particular". This refers to conduct or detriment that is able to be identified or particularised as opposed to broad or general concerns or criticisms.</p>

## PID Management Program

The Chief Executive Officer has overall responsibility for ensuring that Boulia Shire Council develops, implements and maintains a PID management program. The Boulia Shire Council PID management program encompasses:

- commitment to encouraging the internal reporting of wrongdoing
- senior management endorsement of the value to Boulia Shire Council of PIDs and the proper management of PIDs



- a communication strategy to raise awareness among employees about PIDs and Council's PID procedure
- a training strategy to give employees access to training about how to make a PID, information on the support available to a discloser and advice on how PIDs will be managed
- specialist training and awareness about PIDs for senior management and other staff who may receive or manage PIDs, disclosers or workplace issues relating to PIDs
- the appointment of a specialist officer/unit to be responsible for issues related to the management of PIDs
- ensuring effective systems and procedures are in place so that issues and outcomes from PIDs inform improvements to service delivery, business processes and internal controls
- regular review of the Public Interest Disclosure Policy and Procedure and evaluation of the effectiveness of the PID management program.

The Chief Executive Officer has designated the following roles and responsibilities for managing PIDs within Council:

<b>Role:</b>	<b>Responsibilities:</b>	<b>Officer:</b>
PID Coordinator	<ul style="list-style-type: none"> <li>▪ principal contact for PID issues within Boulia Shire Council</li> <li>▪ document and manage implementation of PID management program</li> <li>▪ review and update PID procedure annually</li> <li>▪ maintain and update internal records of PIDs received</li> <li>▪ report data on PIDs to Queensland Ombudsman</li> <li>▪ assess PIDs received</li> <li>▪ provide acknowledgment of receipt of PID to discloser</li> <li>▪ undertake risk assessments in consultation with disclosers and other relevant officers</li> <li>▪ liaise with other agencies about referral of PIDs</li> <li>▪ allocate Investigator and Support Officer to PID matter</li> </ul>	Chief Executive Officer (07) 4746 3188 ceo@boulia.qld.gov.au
PID Support Officer	<ul style="list-style-type: none"> <li>▪ provide advice and information to discloser on Council PID procedure</li> <li>▪ provide personal support and referral to other sources of advice or support as required</li> <li>▪ facilitate updates on progress of investigation</li> <li>▪ proactively contact discloser throughout PID management process</li> </ul>	Executive Assistant (07) 4746 3188 execassist@boulia.qld.gov.au
Investigator	<ul style="list-style-type: none"> <li>▪ conduct investigation of information in PID in accordance with terms of reference</li> <li>▪ prepare report for delegated decision-maker</li> </ul>	An appropriate internal or external investigator will be appointed for each PID investigated depending upon the type of disclosure and other relevant considerations.
Delegated decision-maker	<ul style="list-style-type: none"> <li>▪ review investigation report and determine whether alleged wrongdoing is substantiated</li> </ul>	An appropriate decision-maker will be appointed for each PID investigated.

## WHY MAKE A PID?

Employees who are prepared to speak up about public sector misconduct, wastage of public funds, suspected unlawful activity or danger to health, safety or the environment can be the most important sources of information to identify and address problems in public sector administration. Bouliia Shire Council supports the disclosure of information about wrongdoing because:

- implementing systems for reporting and dealing with wrongdoing contributes to the integrity of Council
- the outcomes of PIDs can include improvements to systems that prevent fraud and other economic loss to Council
- the community's trust in public administration is strengthened by having strong processes in place for reporting wrongdoing.

When making a PID the discloser receives the protections provided under the PID Act, including:

- confidentiality – the discloser's name and other identifying information will be protected to the extent possible
- protection against reprisal – the discloser is protected from unfair treatment by Council and employees of Council as a result of making the PID
- immunity from liability – the discloser cannot be prosecuted for disclosing the information but is not exempt from action if they have engaged in wrongdoing
- protection from defamation – the discloser has a defense against an accusation of defamation by any subject officer.

## WHAT IS A PUBLIC INTEREST DISCLOSURE?

Under the PID Act, any person can make a disclosure about:

- a substantial and specific danger to the health or safety of a person with a disability
- the commission of an offence, or contravention of a condition imposed under a provision of legislation mentioned in Schedule 2 of the PID Act, if the offence or contravention would be a substantial and specific danger to the environment
- reprisal because of a belief that a person has made, or intends to make a disclosure.

In addition, public sector officers can make a disclosure about the following public interest matters:

- corrupt conduct
- maladministration that adversely affects a person's interests in a substantial and specific way
- a substantial misuse of public resources
- a substantial and specific danger to public health or safety
- substantial and specific danger to the environment.

A discloser can have either a 'reasonable belief' that wrongdoing has occurred, or provide evidence which tends to show the wrongdoing has occurred.

A disclosure amounts to a PID and is covered by the PID Act even if the:

- discloser reports the information as part of their duties – such as an auditor reporting a fraud or an occupational health and safety officer reporting a safety breach

- disclosure is made anonymously – the discloser is not required to give their name or any identifying information
- discloser has not identified the material as a PID – it is up to Boulia Shire Council to assess information received and decide if it is a PID
- disclosure is unsubstantiated following investigation – the discloser is protected when the information they provide is assessed as a PID, whether or not it is subsequently investigated or found to be substantiated.

## WHO CAN A PID BE DISCLOSED TO?

A PID must be made to the 'proper authority' to receive disclosures of the type being made.

Disclosers are encouraged to make a disclosure to an appropriate officer of Boulia Shire Council first. If the matter is not resolved, or the discloser is concerned about confidentiality, the disclosure may be made to another appropriate agency.

Who to contact within Boulia Shire Council?	Other agencies that can receive PIDs:
<p>Any person (including employees) can make a disclosure to:</p> <ul style="list-style-type: none"> <li>• any person in a supervisory or management position</li> <li>• the Human Resources Officer</li> <li>• the Chief Executive Officer</li> </ul>	<p>Disclosures can be made to an agency that has a responsibility for investigating the information disclosed:</p> <ul style="list-style-type: none"> <li>• Crime and Corruption Commission (CCC) for disclosures about corrupt conduct including reprisal</li> <li>• Queensland Ombudsman for disclosures about maladministration</li> <li>• Queensland Audit Office for disclosures about a substantial misuse of resources</li> <li>• Department of Child Safety, Youth and Women for disclosures about danger to the health and safety of a child or young person with a disability</li> <li>• Department of Communities, Disability Services and Seniors for disclosures about danger to the health and safety of a person with a disability</li> <li>• Office of the Public Guardian for disclosures about danger to the health and safety of a person with a disability</li> <li>• Department of Environment and Science for disclosures about danger to the environment</li> <li>• A Member of the Legislative Assembly (MP) for any wrongdoing or danger</li> <li>• The Chief Judicial Officer of a court or tribunal in relation to a disclosure about wrongdoing by a judicial officer.</li> </ul>

A disclosure can also be made to a journalist if the following conditions have been met:

- a valid PID was initially made to a proper authority, and
- the proper authority:
  - decided not to investigate or deal with the disclosure, or
  - investigated the disclosure but did not recommend taking any action, or
  - failed to notify the discloser within six months of making the disclosure whether or not the disclosure was to be investigated or otherwise dealt with.

A person who makes a disclosure to a journalist in these circumstances is protected under the PID Act. However, disclosers should be aware that journalists are not bound under the confidentiality provisions of section 65 of the PID Act.

## HOW TO MAKE A PID

A discloser can make a PID in any way, including anonymously, either verbally or in writing. To assist in the assessment, and any subsequent investigation of a PID, disclosers are requested to:

- provide contact details (this could be an email address that is created for the purpose of making the disclosure or a telephone number)
- provide as much information as possible about the suspected wrongdoing, including:
  - who was involved
  - what happened
  - when it happened
  - where it happened
  - whether there were any witnesses, and if so, who they are
  - any evidence that supports the PID, and where the evidence is located
  - any further information that could help investigate the PID
- provide this information in writing.

## DECIDING WHETHER A MATTER IS A PID

If there is any doubt as to whether a matter is a PID, further information may be obtained to inform the decision. If doubt still remains, the matter will be considered and managed as a PID.

Mere disagreements over policy do not meet the threshold for a PID under the PID Act.

It is an offence under the PID Act to intentionally give false or misleading information intending it be acted on as a PID. Employees may be subject to disciplinary action for intentionally giving false or misleading information in a PID, or during an investigation into a PID.

Where a discloser states they are making a PID, but it is assessed that the matter is not a PID, Bouliia Shire Council will advise the discloser:

- that their information has been received but was not assessed as a PID
- the reasons for the decision
- the review rights available if the discloser is dissatisfied with the decision and how to request review
- any action Council proposes to take in relation to the matter
- any other options the discloser has in relation to the matter.

## ASSESSING A PID

The disclosure will be assessed in accordance with the PID Act, the PID standards, Bouliia Shire Council's Public Interest Disclosure Policy and Procedure and any other relevant procedure(s).

Once the matter has been assessed as a PID, Council will advise the discloser:

- that their information has been received and assessed as a PID
- the action to be taken by Council in relation to the disclosure, which could include referring the matter to an external agency, or investigating
- the likely timeframe involved
- the name and contact details of the Council support officer they can contact for updates or advice
- of the discloser's obligations regarding confidentiality
- the protections the discloser has under the PID Act

- the commitment of Council to keep appropriate records and maintain confidentiality, except where permitted under the PID Act
- how updates regarding intended actions and outcomes will be provided to the discloser
- contact details for the Council's Employee Assistance Program.

If the PID has been made anonymously and the discloser has not provided any contact details, Council will not be able to acknowledge the PID or provide any updates.

## REFERRING A PID

If Boulia Shire Council decides there is another proper authority that is better able to deal with the PID, the PID may be referred to that agency. This may be because:

- the PID concerns wrongdoing by that agency or an employee of that agency
- that agency has the power to investigate or remedy the matter.

Before referring the PID to another agency, Council will conduct a risk assessment, and will not proceed with the referral if there is an unacceptable risk of reprisal.

It may also be necessary to refer the PID to another agency because of a legislative obligation, for example, refer a matter to the Crime and Corruption Commission where there is a reasonable suspicion that the matter involves or may involve corrupt conduct (as required by section 38 of the *Crime and Corruption Act 2001*).

The confidentiality obligations of the PID Act permit appropriate officers of Council to communicate with another agency about the referral of a PID. Officers will exercise discretion in their contacts with any other agency.

The discloser will be advised of the action taken by Council.

## RISK ASSESSMENT AND PROTECTION FROM REPRISAL

Disclosers should not suffer any form of detriment as a result of making a PID. Upon receiving a PID, Council will conduct a risk assessment to assess the likelihood of the discloser (or witnesses or affected third parties) suffering reprisal action as a result of having made the disclosure. This assessment will take into account the actual and reasonably perceived risk of the discloser (or witnesses or affected third parties) suffering detriment, and will include consultation with the discloser.

A risk assessment will be undertaken if the discloser is anonymous on the basis of information available in the PID. The risk assessment will also take into account the risk to persons who may be suspected of making the PID.

Consistent with the assessed level of risk, Council will develop and implement a risk management plan and arrange any reasonably necessary support or protection for the discloser (or witnesses or affected third parties).

Council will regularly reassess the risk of reprisal while the PID is being managed, in consultation with the discloser, and review the risk management plan if required.

In the event of reprisal action being alleged or suspected, Boulia Shire Council will:

- attend to the safety of the discloser (or witnesses or affected third parties) as a matter of priority
- review its risk assessment, risk management plan and any protective measures needed to mitigate any further risk of reprisal
- manage any allegation of a reprisal as a PID in its own right.

## DECLINING TO TAKE ACTION ON A PID

Under the PID Act, the Boulia Shire Council may decide not to investigate or deal with a PID in various circumstances, including:

- the information disclosed has already been investigated or dealt with by another process
- the information disclosed should be dealt with by another process
- the age of the information makes it impractical to investigate
- the information disclosed is too trivial and dealing with it would substantially and unreasonably divert Council from the performance of its functions
- another agency with jurisdiction to investigate the information has informed Council that an investigation is not warranted.

If a decision is made not to investigate or deal with a PID Council will give the discloser written reasons for that decision.

If the discloser is dissatisfied with the decision, they can request a review by writing to the Chief Executive Officer of Council within 28 days of receiving the written reasons for decision.

## COMMUNICATION WITH DISCLOSERS

Under the PID Act, the Boulia Shire Council must give reasonable information to a discloser.

Council will acknowledge receipt of the PID in writing as soon as practicable. The discloser will be provided with information that meets the requirements of the PID Act and the standards issued by the Queensland Ombudsman, including:

- the action that will be taken in response to the PID
- the protections under the PID Act
- confidentiality obligations of the discloser and the Council
- support arrangements.

Council will maintain contact with the discloser and provide regular updates during the management of the PID.

In accordance with the PID Act, after finalising action in response to the PID, the Council will advise the discloser in writing of the action taken and the results of the action.

## CONFIDENTIALITY

While Boulia Shire Council will make every attempt to protect confidentiality, a discloser's

identity may need to be disclosed to:

- provide natural justice to subject officers
- respond to a court order, legal directive or court proceedings.

Council will ensure that communication with all parties involved will be arranged discreetly to avoid identifying the discloser wherever possible.

Disclosers should be aware that while Council will make every attempt to keep their details confidential, it cannot guarantee that others will not try to deduce their identity.

## **SUPPORT FOR DISCLOSERS**

Boulia Shire Council recognises that providing appropriate support to a discloser is an important feature of effective PID management.

An assessment will be undertaken to identify the support needs of the discloser. Where appropriate, a PID Support Officer will be assigned to the discloser. The PID Support Officer will assist the discloser to access information about PIDs, protections available under the PID Act and the PID management process.

The PID Support Officer will proactively contact the discloser to offer support.

Information and support will be provided to the discloser until the matter is finalised.

Making a PID does not prevent reasonable management action. That means that the discloser will be continued to be managed in accordance with normal, fair and reasonable management practices during and after the handling of the PID.

## **INVESTIGATING A PID**

If a decision is made to investigate a PID, this will be done with consideration for the:

- principles of natural justice
- obligation under the PID Act to protect confidential information
- obligation under the PID Act to protect officers from reprisal
- interests of subject officers.

If as a result of investigation, the information about wrongdoing provided in the PID is substantiated, appropriate action will be taken.

Where the investigation does not substantiate wrongdoing, Boulia Shire Council will review systems, policies and procedures to identify whether there are improvements that can be made and consider if staff training is required.

## **RIGHTS OF SUBJECT OFFICERS**

Boulia Shire Council acknowledges that for officers who are the subject of a PID the experience may be stressful. Council will protect their rights by:

- assuring them that the PID will be dealt with impartially, fairly and reasonably in accordance with the principles of natural justice

- confirming that the PID is an allegation only until information or evidence obtained through an investigation substantiates the allegation
- providing them with information about their rights and the progress and outcome of any investigation
- referring them to the Employee Assistance Program for support.

Information and support will be provided to a subject officer until the matter is finalised.

## RECORD-KEEPING

In accordance with its obligations under the PID Act and the [Public Records Act 2002](#), Boulia Shire Council will ensure that:

- accurate data is collected about the receipt and management of PIDs
- anonymised data is reported to the Office of the Queensland Ombudsman in their role as the oversight agency, through the PID reporting database.

Records about disclosures, investigations, and related decisions will be kept secure and accessible only to appropriately authorised people involved in the management of the PID.

## SUPPORTING INFORMATION

The following Fact Sheets have been made available on the Queensland Ombudsman website:

- [Disclosure Fact sheet 1: What is a disclosure](https://www.ombudsman.qld.gov.au/improve-public-administration/public-interest-disclosures/what-is-a-public-interest-disclosure)  
(<https://www.ombudsman.qld.gov.au/improve-public-administration/public-interest-disclosures/what-is-a-public-interest-disclosure>)
- [Disclosure Fact sheet 2: Checklist for making a disclosure](https://www.ombudsman.qld.gov.au/how-to-complain/how-to-make-a-public-interest-disclosure/a-checklist-for-making-a-public-interest-disclosure)  
(<https://www.ombudsman.qld.gov.au/how-to-complain/how-to-make-a-public-interest-disclosure/a-checklist-for-making-a-public-interest-disclosure>)
- [Disclosure Fact sheet 3: Discloser information and support](https://www.ombudsman.qld.gov.au/how-to-complain/how-to-make-a-public-interest-disclosure/discloser-information-and-support-)  
(<https://www.ombudsman.qld.gov.au/how-to-complain/how-to-make-a-public-interest-disclosure/discloser-information-and-support->)





# BOULIA SHIRE COUNCIL

## Motor Vehicle Policy

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Category:	Policy
Policy Number:	134
Document Version:	2
Obsolete Version:	n/a 20 <sup>th</sup> February 2018
Keyword Classification:	Motor Vehicle
Summary:	To establish Council procedure and guidelines for the provision of motor vehicles as a job facility
Adoption Date:	
Resolution:	
Due for Revision	Every three years or as required by legislation
Revision date:	February 2021 February 2024
Date revoked	n/a
Related documents:	
Responsible Section	Executive
Responsible Officer	Director of Works and Operations
Legislation	Local Government Act 2009

## 1. BACKGROUND:

The Motor Vehicle Policy is intended to establish Council procedure and guidelines for the provision of motor vehicles as a job facility to service the needs of the community while acknowledging we are isolated and the decisions, we make impact on the community beyond the regional boundaries. The Council constantly assesses the social, environmental and financial implications in maintaining a motor vehicle fleet and therefore the ongoing provision of motor vehicles may change depending upon the circumstances prevailing at the time and the overall cost benefit to the Council.

## 2. OBJECTIVE:

Council has motor vehicles available for use by employees in order to meet the operational needs of the Council. Council is also prepared to provide opportunities for employees to salary package private use of such motor vehicles as part of an employment package.

This document outlines the conditions applicable to the use of a Council provided vehicle to employees.

## 3. CONDITIONS OF VEHICLE USE

Employees using Council vehicles are required to comply with the following requirements.

- a. The vehicles must be used strictly in accordance with laws of Australia and Australian States and Territories. Any fines or charges imposed on a vehicle will be the responsibility of the driver at the time of the incident.
- b. Drivers must at all times during operation of the vehicle comply with Council's policy 114 concerning Drug and Alcohol Use including when "on-call". In the case of employees who have private use of a Council vehicle, the driver must be within the legal driving limits if driving a Council vehicle outside normal working hours.
- c. Smoking is not permitted in Council vehicles at any time.
- d. All drivers of Council vehicles must hold a valid open driver's license at the time of driving a Council vehicle, including where appropriate adhering to the provisional license restrictions. Should your license be suspended or become invalid it is the Employees responsibility to advise Council.
- e. Wherever possible the vehicle is to be garaged under cover at the Officer's place of residence. Where covered parking is not available, the vehicle must be parked in the employee's property, off the road reserve.

- f. Employees who have commuter use should ensure arrangements are made for vehicles to be left at the Council Depot while the employee is on leave.
- g. The vehicle must not be used:
  - i. For purposes which unreasonably risk damage to the vehicle (eg rally driving racing)
  - ii. For transportation of persons for goods for hire or reward
  - iii. For any unlawful purposes
  - iv. Whilst it is in an unsafe or defective condition, and
  - v. For any personal business venture.
- h. Failure to comply with these conditions may result in disciplinary action for the employee or losing the entitlement to private or commuter use of the vehicle.

#### 4. ACCIDENT / EMERGENCY DAMAGE

- a. If the vehicle is stolen or damaged in an accident, employees are required to report and comply with the directions of emergency services, police and render assistance as necessary. As soon as is practicable any accident, theft or damage should be reported to the CEO or his delegate and an insurance Claim Form prepared. Claim forms can be obtained from and lodged with the Director of Works and Operations (DWO) as soon as possible the DWO can decide whether a claim is to be submitted.
- b. If the vehicle is damaged due to an accident or is otherwise unavailable for private use the CEO may authorise the cost of alternative transport or a replacement hire car on such terms and conditions as the CEO determines are appropriate in the circumstances.
- c. Council comprehensively insures all Council vehicles with no excess payable by the employee in the event of an accident. However, in the event that a Council vehicle is used unlawfully or contravenes the insurer's policy resulting in the insurance cover or the manufacturer's warranty being negated, all associated costs will be passed on to the driver.
- d. Where the driver is involved in an accident whilst on private use and is convicted of an offence under the Transport Operations (Road Use) Management Act 1995, Council reserves the right to recover any expenses incurred as a direct result of that accident.

## 5. VEHICLE OPERATING COSTS & MAINTENANCE

- a. Drivers are responsible to ensure that the vehicle is kept clean, both inside and out, that the oil, water and tyre pressure are within normal range and that the vehicle is regularly serviced.
- b. The Council shall pay all expenses relating to the maintenance and running of the vehicle including registration, maintenance, repairs, tyres, fuel and oil.
- c. Fuel for the vehicle is to be obtained from the Depot bowser during working hours. (Depot is closed on weekends, refuel prior to the weekend.)
- d. Fuel / Credit Cards are only to be used when out of town OR if the Depot bowser is out of order or unable to provide fuel.
- e. Employees may be required to pay a contribution or part of the cost of fuel and/or maintenance costs in accordance with the type of use permitted or their employment contract.
- f. Drivers must report any operational problems or any maintenance requirements to their supervisor as soon as possible after the problem is noticed and must not drive the vehicle if unsafe or if it is likely to cause damage to the vehicle.
- g. Council may provide a credit card or fuel card for the purchase of fuel. These Cards must only be used by the nominated Council officer in accordance with the directions of the CEO.
- h. The driver must contact the Workshop Mechanic and arrange for the vehicle to be serviced in accordance with nominated scheduled servicing.

## 6. OFFICER RESPONSIBLE FOR DAMAGE IN CERTAIN CIRCUMSTANCES

Notwithstanding anything herein contained to the contrary, the Officer will be liable for any damage to the vehicle caused by the negligent act or omission of the Officer or his/her spouse, children, agents, servants, passengers, invitees or persons authorised by him/her. This includes intentional damage, knowingly driving the vehicle in an unsafe manner or condition or without having carried out routine servicing and checking of oil, tyre pressure and water levels.

## 7. TERMINATION / VARIATION TO CONDITIONS OF USE

- a. The agreement for use of a Council vehicle shall terminate on the termination of the employment of the Officer with the Council, from whatever cause the termination arises.
- b. The CEO may at any time call upon the employee to return the vehicle to the possession of the Council for the purposes of replacement of the vehicle and in such event the Officer shall return the vehicle and shall accept the substituted vehicle in place thereof and the provision of this policy shall apply to the substituted motor vehicle.
- c. Upon termination the vehicle shall be returned in good order and condition by the Officer to the premises at which the Office of the Council is situated at the time or to any such other place as the CEO directs.
- d. Permission to use vehicles can be withdrawn at any time if any of the above conditions are not complied with. A driver in breach of the alcohol and non-prescribed drugs rules is not to resume driving a Council vehicle until specifically authorised to do so in writing by the CEO.
- e. It is very important to realise that if an employee is required to be able to drive vehicles as part of his/her employment, and they lose the appropriate license to drive, his or her service may be terminated at the discretion of the CEO.

## 8. CASH COMPONENT/PAYOUT:

Staff who are allocated private use of a vehicle as part of a salary package are not permitted to a payout of the nominated cash component in lieu of the value included in the employee's contract/agreement, should they choose not to accept the terms and conditions of Council's policy, or lose their entitlement due to a breach of the conditions of the Council's policy.

## TYPES OF VEHICLE USE

### 9. Business Use

- a. Where a vehicle is not available for private or commuter use out of operational hours it must be secured in the Council depot or other suitable location as determined by the Chief Executive Officer (CEO) or delegate.
- b. Where provided, Council signage and identification must not be removed or covered under any circumstances.
- c. These vehicles must only be driven by an authorised and licensed Council employee.
- d. When requested, the employee must complete an accurate vehicle log book.

### 10. Commuter Use

- a. This type of vehicle use provides Commuter Use of a fully maintained vehicle to a Council employee who is allocated a vehicle as part of their role with Council.
- b. The Chief Executive Officer gives permission to the employees who are on call and have Commuter Use of these vehicles, any change to this, needs to be authorised by the Chief Executive Officer. The vehicle must only be driven by an authorised and licensed Council employee.
- c. Any employee that is allowed commuter use of the vehicle must only drive that vehicle for business use and for travel between their home and their work.
- d. Where provided, Council signage and identification must not be removed or covered under any circumstances.
- e. When requested, the employee must complete an accurate vehicle log book
- f. The vehicle, while the Officer is on leave must be left at the Depot.

#### 11. Private Use (Restricted)

- a. Conditions same as for Commuter Use except that the vehicle can be driven by the employee for private purposes.
- b. The vehicle is not permitted to be driven outside of a radius of 600klm from Boulia without the written approval of the Chief Executive Officer.
- c. The employee's spouse/partner may drive the vehicle outside of normal business hours subject to the same restrictions.
- d. The Private Use is available for all outside work hours including RDO's and annual leave. During work hours the vehicle remains a pool vehicle and must be available for use by other staff, as and when required.
- e. When requested, a log book must be kept to ascertain vehicle usage and this log book must distinguish between private use & work use. In accordance with the ATO requirements, commuting to and from work must be included as part of the private use component
- f. A copy of the log book must be provided to the Deputy Chief Executive Officer as and when required.
- g. Council vehicles are to be made available if required by Councilors or Officers, for the conduct of Council business.

#### 12. Private Use (Unrestricted)

- a. The vehicle is available for use by the employee and their spouse/partner provided that the driver has an appropriate drivers license. No other person, other than an authorized Council employee, is to drive the vehicle, other than in an emergency, without specific approval of the CEO.
- b. The vehicle must be available for Council use during normal business hours except when the employee is on approved leave.
- c. Council vehicles are to be made available if required by Councilors or Officers, for the conduct of Council business.
- d. Private Use is limited to the State of Queensland unless otherwise approved by the Mayor or Chief Executive Officer.
- e. Contract Employees with Private Use have a component included in their Employment contract at a current rate of \$15,000 per annum or in accordance with Council's decision.
- f. Retention of the vehicle for periods of paid and unpaid leave in excess of ten weeks within any twelve-month period must be negotiated with the Mayor.

<b>TITLE:</b>	Workplace Health and Safety October 2021 Report	<b>DOC REF:</b> 9.2.4
<b>REPORT BY:</b>	Rohan Weirman WHS/ARRWC	<b>DATE:</b> 15/11/2021
<b>CORPORATE PLAN REFERENCE:</b>		
<p>Key Priority 5: Governance</p> <p>5.1: Ensure a high level of governance, accountability and compliance</p> <p>5.1.1: Councillors and Staff have access to clear guidelines to assist in the delivery of accountabilities</p> <p>5.1.2: Effective internal and external communication and records management</p> <p>5.1.3: Adopt an integrated risk management approach</p> <p>5.1.4: Contractor inductions, licenses, tickets, certificates and qualifications are held and maintained reflective of the current contract arrangements. Checked to ensure they are current</p> <p>5.1.5: Workplace Health and Safety focus</p> <p>Key Priority 7: Our Team - Our People</p> <p>7.2: A great place to work</p> <p>7.2.3: Provide access to external support networks for emotional assistance</p> <p>7.2.4: Provide a safe, healthy working environment and be proactive in all Work Health Safety matters</p>		
<b>RISK MANAGEMENT:</b>		
Information Report only - not applicable.		
<b>PURPOSE:</b>		
To inform Council of progressions and or issues of concern regarding Workplace Health and Safety.		
<b>CONTENT:</b>		
LGW – (TMR Audit requirements)	<ul style="list-style-type: none"> <li>Ongoing monitoring with projects to ensure correct and completed WHS paperwork is submitted and identify potential hazards and any documentation requirement shortfalls.</li> </ul>	
Toolbox talks / Presentations	<ul style="list-style-type: none"> <li>Regular toolbox talks/presentations to Depot/Works staff.</li> <li>Additional presentation information sessions will be presented to relevant staff from information contained in Queensland Health and WHSQ alerts, vehicle / plant updates, changes in industry compliances and areas identified within the work place.</li> <li>Topics generated from field observations and/or staff feedback.</li> </ul>	
Compliance and Education	<ul style="list-style-type: none"> <li>Where applicable, provide staff with pertinent information from WHSQ and other safety alert systems.</li> <li>Ongoing education through toolbox presentations to Council employees.</li> <li>Urandangie facilities are now fully compliant with the addition of fire extinguishers and signage.</li> <li>Continue to assist with upgrade of Evacuation Plans / Diagrams.</li> </ul>	
Assistance to Staff / Contractors / compliance	<ul style="list-style-type: none"> <li>Reviewing contractors' documentation for compliance.</li> <li>Schedule monthly alerts and inspections in iAuditor for various staff to perform (e.g. Work Site inspections, AED inspections).</li> <li>Staff re-familiarisation of Safe Operating Procedures (SOP's)</li> <li>On-going review of existing WHS documentation / procedures / registers / inspection schedules to streamline workflow and ensure compliance.</li> <li>Continue to develop iAuditor templates to assist staff with their compliance duties</li> </ul>	



Near Misses, Incidents and issues	Total IAuditor actions / issues since last Council meeting: <ul style="list-style-type: none"> <li>• Near Miss - 1</li> <li>• Hazards – 3</li> <li>• Damage – 0</li> <li>• Incidents – 0</li> </ul>		
<b>Category</b>	<b>Description</b>	<b>Site</b>	<b>Outcome</b>
Near Miss	17 September 2021 - Whilst unloading pallets of concrete man-hole collars using a four wheeled crane, the top collar on the pallet, which was not secured to the rest of the collars or pallet, shifted and fell to the ground where it broke into two pieces. All work ceased immediately and risk reassessed – remainder of pallets unloaded with forklift.	Industrial Estate	Resolved
Hazards	<ol style="list-style-type: none"> <li>1. Concreting of rest area at Peak Creek has created trip and fall hazards. Assigned to DWO for action.</li> <li>2. Unsafe power pole in Robinson Park has been reported to Ergon (reference #2220108)</li> <li>3. Dead and dying trees in public areas and council properties. Assessing requirements prior to engaging contractors.</li> </ol>		

Completed Tasks and / or Achievements	<ul style="list-style-type: none"> <li>• Face-to-face inductions: 6</li> <li>• Online inductions: 20 – both inducted and enrolled</li> <li>• Developed new iAuditor templates for face-to-face contractor inductions, fire/evacuation practice, SDS checklist, AED inspections, incident/near miss first response report and BBQ inspection checklist.</li> <li>• Developed draft Heat Stress policy document incorporating guidelines for working in the heat.</li> <li>• Presentation to Admin staff re: dangers of heat stress.</li> <li>• Plan a range of toolbox presentations for Council Works / field staff held on a regular basis.</li> <li>• Completion of instalment of Fire Extinguishers / Blankets and signs at Urandangie depot.</li> <li>• Completed LGW organised training (Investigations Differently) in new methods of both incident investigation and risk management.</li> </ul>
Works in Progress	<ul style="list-style-type: none"> <li>• Weekly consultation with DWO and supervisors on current and upcoming projects and what is required from a WHS perspective.</li> <li>• SDS inspection schedule via iAuditor.</li> <li>• Design plant operator competency policy, procedures and assessment documents to facilitate assessment of Work Camp workers.</li> <li>• Regularly monitor the Boullia Shire Council Hazard Risk Register and update as required.</li> <li>• Ongoing monitoring of work site activities to ensure that compliance standard requirements are being met to enable compliance re-certification.</li> <li>• Ongoing compiling of Audit Evidence to LGW to meet the Audit criteria requirements.</li> <li>• Remainder of the new and/or updated Evacuation Plans/Diagrams to be compiled and erected around designated Council buildings. (RSL Hall, Stonehouse Heritage Complex and Depot Training Room).</li> </ul>

	All other facilities are compliant including Urandangie.
WHS Alerts and Updates	<ul style="list-style-type: none"> <li>• Adopt various alerts / updates into regular toolbox talks and training.</li> <li>• Review WHSQ website and alert board.</li> <li>• Receive WHS alerts from Workplace Australia.</li> </ul>
Identified future work required and/or improvement areas	<ul style="list-style-type: none"> <li>• Ongoing updating of emergency plans for Council facilities as issues arise.</li> <li>• Achieving the LGW and TMR compliance standard requirements for compliance re-certification (ongoing).</li> <li>• Continue to review processes currently in place and update where necessary.</li> <li>• Assist staff and / or contractors with WHS issues where either required or identified.</li> <li>• Continue to develop templates in iAuditor to assist staff with meeting compliance requirements.</li> </ul>
Training Required	<ul style="list-style-type: none"> <li>• Drug and Alcohol testing training on 29<sup>th</sup> November.</li> <li>• Contractors to be provided information/education material on Mandatory Safety requirements on/in BSC facilities in particular what is required for working at heights.</li> <li>• Review opportunities where E-Learning and face-to-face courses are offered to the shire.</li> <li>• Consult with Supervisors if competencies or extra training may be required and future toolbox topics.</li> <li>• Met with RAPAD trainers (2<sup>nd</sup> November) to organise start-up training in 2022.</li> </ul>

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That Council receive the Workplace Health and Safety - WHSA / Insurance / Risk Management October 2021 Report for information.

**ATTACHMENTS:**

Reviewed and Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Action List - October 2021	<b>DOC REF:</b> 9.2.5
<b>REPORT BY:</b>	Ms Lynn Moore Chief Executive Officer	<b>DATE:</b> 15/11/2021
<b>CORPORATE PLAN REFERENCE:</b> Key Priority 5: Governance 5.2: It is clearly evident in how Council does business 5.2.4: Transparency and accountability through management reporting		
<b>RISK MANAGEMENT:</b> The risk associated with the recommendations of the report have been assessed as Insignificant (Consequence) and Rare (Likelihood) giving an overall assessment as <b>Low L-1</b> .		
<b>PURPOSE:</b> To present to Council an updated Action List.		
<b>CONTENT:</b>  Council maintains an Action List that outlines actions to be taken as a result of a Council resolution or a request for action made by Councillors in between meetings.  Items on the list are updated as progress on each item is made and is presented to Council on a monthly basis for information.  Once an action has been shown as completed it is removed from the list.		
<b>CONSULTATION:</b> Nil		
<b>GOVERNANCE IMPLICATIONS:</b> Nil		
<b>RECOMMENDATION:</b>  That the Action List update for October 2021 be received for information.		
<b>ATTACHMENTS:</b> 1. Action List update [9.2.5.1 - 4 pages]		
Chief Executive Officer		Ms Lynn Moore

## Boulia Shire Council Action List

DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
<b>Wednesday 22<sup>nd</sup> May 2019</b>				
22/05/2019		Boundary fence on Cooridgee and Wirriylerna	<b>RLPO/DWO CEO</b>	<b>8/11/2021 work camp has agreed to the work – Mayor and RLPO have met and will go over materials to use prior to work commencing.</b> 7/10/2021 Proposal for fencing to be completed by work camp- council will fund materials. Email sent to Work Camp supervisor.
<b>Wednesday 18<sup>th</sup> December 2019</b>				
18/12/2019	2019/12.8	That the Town Common Stock Route Fence/Stock Baulk be deferred for investigation on Town Common leasing to be obtained.	<b>DWO</b>	11/05/2021 Submitted for 2021/2022 budget. Without leasing in place.
<b>Friday 19<sup>th</sup> June 2020</b>				
19/6/2020		TOURISM - 'Why do I live where I live?' – Michaella to 'interview' locals on a video for the web?	<b>CSM/ Michaella</b>	<b>1/11/21 Good response so far to the vox pops loaded onto social media.</b> 14/10/21 The first clips have been loaded onto facebook pages. 14/10/21 Michaella is ready to upload first clip soon. 10/9/21 Michaella has completed several interviews and is in the process of compiling the clip.
<b>Friday 25<sup>th</sup> September 2020</b>				
25/09/2020		Replacement of boundary entry signs to Boulia Shire <ul style="list-style-type: none"> <li>• Winton / Boulia</li> <li>• Boulia/ Diamantina</li> <li>• Mt Isa/ Boulia</li> <li>• NT border (Tobermorey) / Boulia</li> </ul>	<b>DWO</b>	<b>8/11/2021 TMR will consider adding the Winton Boulia sign into RMPC work as a replacement when the Lucknow job was done.</b> 14/10/2021 Discussion with DTMR regards to funding the boundary entrance sign. 16/08/2021 Sign design to be completed next month and distributed for comments.
<b>Friday 26<sup>th</sup> March 2021</b>				
26/3/2021		Investigate the 'speed advisory signs' (solar) with smiley faces for both the Herbert St and outside the school.	<b>DWO/CSM</b>	08/07/2021 Progress subject to funding. 08/04/2021 Costs vary from \$9,000-\$10,000 for these signs.
<b>Friday 18<sup>th</sup> June 2021</b>				
18/06/2021		Town Common/Golf Club boundary fence – old Golf Club fence to be removed	<b>DWO</b>	<b>14/10/2021 – Work camp project</b> 16/08/2021 Marked as a future project for work camp.
18/06/2021		Water issues: - register to be created for notation of when flushing is done/what line.	<b>DWO</b>	16/08/2021 Only two community feedback comments received regarding water quality.

Thursday 15 <sup>th</sup> July 2021				
15/07/2021		Investigate <ul style="list-style-type: none"> <li>- purchasing a coffin lowering device</li> <li>- Wall for Ashes at the Cemetery</li> </ul>	DWO	<b>11/11/2021 No progress.</b> 7/10/2021 Niche wall for ashes has been sourced and purchased- installation in Nov 19/08/2021 Investigating prices for coffin lowering device.
15/07/2021		Cllr Norton: consider extra signage at Dump for visitors to help make sure they dump in the right areas.	DWO	<b>8/11/2021 Further work to be done to improve dump facility in line with regulations.</b> 19/08 Signage to be installed
Friday 27 August 2021				
27/08/2021		Cost analysis to be done re generator fuel costs at Urandangi.	DCS	<b>8/11/2021 Completed, report to Council</b> <b>14/10/2021 in progress, analysing costs, report next month.</b> 13/9/2021 Yet to commence
27/08/2021		Investigate painting the Burke bridge edges with a florescent paint and refresh the give-way line at the bridge.	DWO	14/10/2021 – Letter, estimate and design drawings in progress with GBA. 13/9/21 – Met with DTMR representative discussed. Need to send a letter to District Director.
27/08/2021		Look at creating a bigger passing-pad at the give-way sign and possibility of moving the sign to the Town side. <ol style="list-style-type: none"> <li>1. Waverley Creek</li> <li>2. Burke River (Boulia)</li> </ol>	DWO	<b>8/11/2021 This is currently under review by TMR (DALE)</b> 14/10/2021 – Letter, estimate and design drawings in progress with GBA. 13/9/21 – Met with DTMR representative discussed. Need to send a letter to District Director.
27/08/2021		Business case for recyclable items going to Landfill. Cost of doing nothing vs the Cost of doing something.	DCS	<b>8/11/2021 compiling data for report next month.</b> 14/10/2021 In progress, investigating and gathering information. 13/9/2021 Yet to commence
27/08/2021		Look at adding to Council Bores signs - name (include Aboriginal name and bore number, potable? Longitude / Latitude etc)	DWO	13/9/21 – In-progress to collection the data.
27/08/2021		Issue with cleanliness of toilets at Waverley Creek and Graffiti	DWO	<b>14/10/2021 – Cleaning EOI in progress</b> 13/9/21 – Cleaning will be carried out from Urandangi (once a week) until we secure cleaning contractor.
27/08/2021		Council to establish guidelines / naming policies	DCS	<b>8/11/2021 Report to Council.</b> 14/10/2021 In progress, working on draft policy. 13/9/2021 To commence yet.
27/08/2021	2021/8.5	That Council reallocate \$220,000.00 in the 2021-24 Works for Queensland funding program from the Digital TV project to the Urandangi Council Depot Solar Project	DWO	<b>8/11/2021 Variation to be approved by Dept yet.</b> <b>22/10/2021 – Costs of solar project to be confirmed.?</b> 14/10/2021 – Variation submitted 13/9/21 – Variation to be submitted to the Department.

Friday 24 September 2021				
24/09/2021	2021/9.16	Community Drought Support 2021 Funding - To provide Council with an update of the activities associated with Councils' community development activities. That Council arrange for 500 (five hundred) cards to be uploaded with \$200 (two hundred dollars) each.	CSM	8/11/21 Cards and eftpos machines set up. Process for handing out cards, security of issuing and control of cards being set up by CSM, FM and DCS
24/09/2021	2021/9.24	1. That Council proceed with the sale of 54 Moonah Street to the approved applicant as per the conditions imposed under the Ministerial consent received and the approval to proceed received from the Department of Local Government Racing and Multicultural Affairs. 2. That the Council approve the CEO to do all things necessary to progress the sale of 54 Moonah Street as per Ministerial approval	CEO	8/11/2021 Waiting for further advice from prospective purchasers.
Friday 22 October 2021				
22/10/2021		Bird droppings to be cleaned in park	DWO	11/11/2021 - Ron Callope - November
22/10/2021		Plant committee to review schedule of Garbage Truck	DWO	11/11/2021 Dev for Plant Committee
22/10/2021		Australia Day Ambassador - Letter to Bob & Val Spilsbury	EA / CEO	03/11/2021 Mayor handed letter to Bob & Val
22/10/2021		Spirit of Boullia Award	EA / CEO	8/11/2021 A recipient has been decided
22/10/2021		Overcrowding in Council Housing	CSM	1/11/21 Both houses designated as overcrowded have been inspected and tenants spoken to. One family has no-one other than listed tenants living there permanently and the other has opened his house to one of his daughters who has just had a child and no home to go to. Recent inspections were conducted and nothing untoward was found.

COUNCILLOR INFORMATION REQUESTS BETWEEN MEETINGS			
DATE	Staff Member	PROJECT – OR ISSUE:	RESPONSE
18/12/2019		CIlr Beauchamp: Future idea – Drone Park	14/10/2020 Still on the burner Sam....
19/6/2020	Harin	CIlr Edgar: Dam/recreational water park (boating etc)	26/02/2021 Alternative dam location - obtain drone footage to identify potential location. This has been raised several times. We will put together all the information we have into a business case for review by Council for the long-term benefits and costs etc. Not estimated to be completed within the next 6 months due to the workload of staff.

COUNCILLOR INFORMATION REQUESTS BETWEEN MEETINGS			
19/06/2020	Julie	Clr Neilson: Branding idea – pronunciation of Boulia – Bull'ya	<b>1/11/21 Xzibit feel using Bullya may get people confusing it with the dairy brand Bulla. More information needed with outcome in mind.</b> 14/06/2021 Will talk to Focus (Xzibit in October re branding options). 01/10/2020 Branding ideas and marketing to be looked at in further detail with OQTA Assist and Focus Productions.
19/06/2020	Julie/Harin	Clr Britton: Consider coloured directional signage (e.g. on street signs) to help show where things are within the town 17/08/20 Signage design to stand out and be broader width	26/02/2021 Street signage (ie. Street names) currently is only on one side of the street. Consider both sides in future? 14/10/2020. Revised street maps with coloured markers on street signs are to be implemented. This will be delivered in conjunction with the DWO.
17/08/2020	CEO/CSM	Clr Edgar: Consider possibility of installing a walking track from the Sports Centre to the Rodeo Grounds	<b>7/10/2021 Work Camp interested in developing an indigenous bush tucker walking track from Burke River to the Racecourse Reserve. Will need strong consultation with Pitta Pitta</b>
23/10/2020	DWO/CSM	Clr Norton: Shading for Robinson Park – over back playground (Pituri Street side), then over Skate Park, pending funding.	10/08/2021 Has been marked to do. 14/06/2021 As per March comment. 04/03/2021 No new funding released as yet for shading projects. 7/11/2020 This is a project being looked at when funding is available.
26/02/2021	CEO/DWO	Clr Britton: Long Term Business Case/Study to be undertaken regarding artesian bore to support future community growth. E.g where will drilling have to be done? Costs involved?	<b>8/11/2021 to be reviewed during the 'visioning project' 18/11/2021</b> 17/03/2021 To be actioned after end of financial year due to competing priorities.
26/02/2021	CEO/DWO	Clr Beauchamp: Future planning regarding water treatment – will the treatment plant be big enough down the track? Can water be recycled for town watering use/road works use? Considerations to be made in future Corporate Plan.	<b>8/11/2021 to be reviewed during the 'visioning project' 18/11/2021</b> 17/03/2021 To be actioned after end of financial year due to competing priorities.
27/08/2021	DWO	Clr Neilson – consider another Bore for Urandangi	<b>8/11/2021 to be reviewed during the 'visioning project' 18/11/2021</b> 27/08/2021 Harin suggested to negotiate with QRA through the Road Group
27/08/2021	DWO	Clr Neilson - Cooridgee end of the Town Common – consider adding a tank and trough	<b>8/11/2021 to be reviewed during the 'visioning project' 18/11/2021</b> 7/10/2021 This can be completed along with the fencing through funds received from leasing the property.
26/02/2021	DWO	Clr Edgar – water at the Rodeo Grounds, consider installing automated sprinkling system	<b>8/11/2021 to be reviewed during the 'visioning project' 18/11/2021</b> 07/07/2021 No budget allocated for this financial year. Would need to be allocated in future budget or funds obtained through a grant. 19/03/2021 Work in progress.
Aug 2021	DWO	Consider extra bins in the main street during the Big Red Bash period and daily collection for these bins	<b>11/11/2021 - Noted</b>

### **9.3 Corporate Services**

<b>TITLE:</b>	Director of Corporate Services October 2021 Update	<b>DOC REF:</b> 9.3.1
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<b>REPORT BY:</b>	Kaylene Sloman Director of Corporate Services	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 5: Governance

5.2: It is clearly evident in how Council does business

5.2.1: Council's financial activities are monitored and managed well

5.2.4: Transparency and accountability through management reporting

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To advise Council of the activities of the Director of Corporate Services.

**CONTENT:**

**Building Acceleration Fund**

Xzibit and Boulia Shire Council have completed the handover of the Min Min Encounter project on Thursday 28<sup>th</sup> October 2021. There are a few minor items that have since been completed. Installation of carpet has been delayed, an ETA of December 2021. As a precaution we applied for an extension of time which has been granted to 30<sup>th</sup> March 2022. The Control Group for the Min Min Encounter Project felt the extension of time was a good safety measure in case there is any further delays in the carpet arriving and being laid.

**Financial Management in Practice for Elected Members**

Completed training with The University of Queensland and QTC education team with Management and Councillors.

**Fuel Costs for Urandangi**

Analysis of the fuel costs for Urandangi over the last 3 years as requested via Action List presented to council.

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That the Director of Corporate Services October 2021 Report be received for information.

**ATTACHMENTS:** Nil

Reviewed by Director of Corporate Services	Mrs Kaylene Sloman
Approved by Chief Executive Officer	Ms Lynn Moore



<b>TITLE:</b>	Naming of Public Assets Policy	<b>DOC REF:</b> 9.3.2
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<b>REPORT BY:</b>	Kaylene Sloman Director of Corporate Services	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 5: Governance

5.1: Ensure a high level of governance, accountability and compliance

5.1.1: Councillors and Staff have access to clear guidelines to assist in the delivery of accountabilities

Key Priority 5: Governance

5.3: Sustainability - our focus on value for money outcomes across the organisation

5.3.4: Implement good practice in managing and maintaining our assets

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To review and update Council's Policies in accordance with the adopted procedure to ensure that Policies made by Council are compliant with legislation and are reviewed in a timely manner.

**CONTENT:**

Providing guidelines for the naming of newly constructed or existing public assets excluding roads under the control of Bouliia Shire Council.

The naming of infrastructure assets (buildings & structures) provides an opportunity to honour individuals and groups for contributions and achievements that deserve recognition. It also presents an opportunity to emphasise important landmarks, geographical features or history.

New Policy

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That the Policy 159 Naming of Public Assets (Buildings and structures) be endorsed as presented and are loaded on the Councillor hub.

**ATTACHMENTS:**

1. Naming of Public Assets Policy [XHD8] [9.3.2.1 - 3 pages]

Reviewed by Director of Corporate Services	Mrs Kaylene Sloman
Approved by Chief Executive Officer	Ms Lynn Moore



# BOULIA SHIRE COUNCIL

## NAMING OF PUBLIC ASSETS POLICY

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<b>Category:</b>	POLICY
<b>Policy Number:</b>	159
<b>Document Version:</b>	Version 1
<b>Obsolete Version:</b>	
<b>Keyword Classification:</b>	Naming of Public Assets Buildings
<b>Summary:</b>	Providing guidelines for the naming of newly constructed or existing public assets excluding roads under the control of Boulia Shire Council.
<b>Adoption Date:</b>	
<b>Resolution:</b>	
<b>Due for Revision:</b>	3 years
<b>Revision date:</b>	
<b>Date revoked:</b>	n/a
<b>Related documents:</b>	AMP Strategy, AMP
<b>Responsible Section:</b>	Corporate
<b>Responsible Officer:</b>	Director of Corporate Services
<b>Legislation</b>	Local Government Act 2009, Planning Act 2016, Place Name Act 1994.

## OBJECTIVE

To provide guidelines for the naming of public assets, excluding roads, under the control of Boullia Shire Council.

## SCOPE

This Policy applies to all of Council's owned public buildings and structures.

This policy is applicable to Council Officers making recommendations to the Council for the naming or renaming of Council public assets.

## POLICY STATEMENT

The naming of infrastructure assets (buildings & structures) provides an opportunity to honour individuals and groups for contributions and achievements that deserve recognition. It also presents an opportunity to emphasise important landmarks, geographical features or history.

### **Naming of infrastructure (buildings and structures) assets may arise either:**

- ♣ At the instigation of Council, or the community, for existing unnamed infrastructure assets; or
- ♣ As a result of new infrastructure, assets being constructed as part of Council works or residential development.

This policy provides a consistent approach to the naming of infrastructure (buildings & structures) assets, to ensure that:

- ♣ Public consultation is undertaken where necessary and nominations received from the public are assessed against pre-determined criteria to ensure transparency;
- ♣ Any new building or structure names do not conflict with existing names presently recorded in Council's Asset Register or elsewhere;
- ♣ Any new infrastructure asset name does not conflict with existing names presently in use; and are not offensive, racist, derogatory or demeaning.
- ♣ Council's buildings and structures has an easily recognisable system of naming signs that assist both the local community and visitors to the area.

### **Renaming**

Renaming is discouraged however an infrastructure asset may be renamed upon request if:

- ♣ The person or body or entity after which the infrastructure asset was named, has been discredited or dishonoured;
- ♣ There is very strong community desire (for example over 100 submissions) for a name change;
- ♣ The name is duplicated elsewhere in the Council area;
- ♣ It has been found that the information submitted regarding the naming of the infrastructure asset is factually incorrect.

### **Nominations**

If Council is instigating the naming of an infrastructure asset, a notice will be placed on Council's website, facebook page, email blasted and advertised on local notice boards. Council may also seek specific input from community groups, property owners/residents or other representative

bodies as deemed necessary to ensure that a representative community consultation has taken place.

Members of the public may submit at any time, naming ideas, for consideration.

Submissions should be in writing and should include the following information:

- ♣ Name/s selected;
- ♣ Exact location and/or locality of the building or structural asset; and
- ♣ Any other relevant information pertaining to the suggested name/s in order to make a decision.

### **Approving Nominations**

Nominations received will be assessed against Council's records including but not limited to Asset Registers and plans.

Recommendations will be presented to the Council for adoption.

Unsuccessful recommended names and suitable unsolicited suggestions will be included in the list of names that may be used in future.

If no suitable nominations are received, an alternative infrastructure asset name will be presented to the Council.

Council may adopt, alter or reject any recommendation presented.

### **Name Signs**

Name signs will be installed on or near each Public Building Structure when approved.

<b>TITLE:</b>	Audit & Risk Management Committee Report	<b>DOC REF:</b> 9.3.3
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<b>REPORT BY:</b>	Kaylene Sloman Director of Corporate Services	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 5: Governance

5.2: It is clearly evident in how Council does business

5.2.1: Council's financial activities are monitored and managed well

5.2.2: Maintain high standards of Corporate Governance through effective audits

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To present Council with the Audit and Risk Management Meeting Minutes held on 12 November 2021.

**CONTENT:**

The Committee chair Peter O'Regan ran the meeting, items covered were: ·

- Signed Financial Statements 2020-2021, Management Letter and Closing report
- Internal Audit Plan – Sales, Cash Receipting and Trading Inventory (Business Activities)
- Queensland Audit Office Update

Further detailed information can be found in the attached minutes of the meeting and associated reports.

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That the Director of Corporate Services Audit Report for November 2021 be received for information.

**ATTACHMENTS:**

1. FINAL Audit Risk Management Meeting 12 Nov compressed (1) [9.3.3.1 - 56 pages]
2. Closing Report - Boulia Shire Council 2021 [9.3.3.2 - 23 pages]
3. Amendment to 2021 Boulia Shire Council Closing Report [9.3.3.3 - 6 pages]
4. Audit Risk Management Committee meeting minutes 12 11 2021 [GMNC] [9.3.3.4 - 2 pages]

Reviewed by Director of Corporate Services	Mrs Kaylene Sloman
Approved by Chief Executive Officer	Ms Lynn Moore

# **BOULIA SHIRE COUNCIL**



## **Audit & Risk Management Committee Meeting**

**Friday 12 November 2021**

Audit & Risk Management Committee

Agenda

Zoom Meeting – Shire Hall

12 November 2021

Teleconference Details - Phone: 1800 062 923, Your PIN is: 776 366 232 319

**INVITEES:** Eric (Rick) Britton – Mayor - Council Representative  
Sam Beauchamp – Deputy Mayor - Council Representative  
Peter O’Regan – Independent Financial Expert - Chair Person  
Lynn Moore – CEO (Observer)  
David Lloyd – External Auditor  
Michael Claydon – Qld Audit Office Representative  
Amy Briggs – Qld Audit Office Representative  
Tony Walsh – Internal Auditor  
Kaylene Sloman – Director of Corporate Services (Observer)  
Rahul Bhargava – Finance Manager (Observer)



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**Audit & Risk Management  
Agenda  
12th November 2021  
10:30 am**



# BOULIA SHIRE COUNCIL

Address all correspondence to:  
Chief Executive Officer  
18 Herbert Street, Boulia QLD 4829  
ABN: 20 492 088 398

Email: [admin@boulia.qld.gov.au](mailto:admin@boulia.qld.gov.au)  
Tel: (07) 4746 3188 | Fax: (07) 4746 3136

## Audit & Risk Management Committee

### Agenda

CEO's Office, 18 Herbert Street Boulia

10:30am 12<sup>th</sup> November 2021

Teleconference Details - Phone: 1800 062 923, Your PIN is: 776 366 232 319

**INVITEES:** Eric (Rick) Britton – Mayor - Council Representative  
Sam Beauchamp – Deputy Mayor - Council Representative  
Peter O'Regan – Independent Financial Expert - Chair person  
Lynn Moore – CEO  
David Lloyd – External Auditor  
Michael Claydon – Qld Audit Office Representative  
Amy Briggs – Qld Audit Office Representative (**Apology**)  
Tony Walsh – Internal Auditor  
Kaylene Sloman – Director of Corporate Services  
Rahul Bhargava – Finance Manager

1. Confirmation of minutes of the previous meeting 30<sup>th</sup> August 2021
2. Review Signed Financial Statements 2020/21 & Management Letter
3. Review Internal Auditor Project Plan Report – ***Sales and Cash Receipting & Trading Inventory (Business Activities)***
4. Qld Audit Office Update
5. Review of External Audit Register of Issues 20/21 (will be sent separately)
6. Review of Internal Audit Register of Issues 20/21(will be sent separately)
7. General Business
8. Meeting Close



# **Audit & Risk Management Minutes 30th August 2021**



**BOULIA SHIRE COUNCIL**

**MINUTES OF THE AUDIT & RISK MANAGEMENT COMMITTEE**

**MEETING HELD ON 30<sup>th</sup> August 2021**

**Boulia Shire Council's Administration Building, CEO's Office & via Teleconference**

**ATTENDEES:** Eric (Rick) Britton – Council representative  
Peter O'Regan – Independent Financial expert – Chairperson (By teleconference)  
Sam Beauchamp – Council representative  
David Lloyd - PKF – External Auditor (By teleconference)  
Liam Murphy – PKF – External Auditor (By teleconference)  
Amy Briggs – Qld Audit Office Representative – (By teleconference)  
Tony Walsh – Walsh Accounting – Internal Auditor (By teleconference)  
Lynn Moore – CEO (Observer)  
Kaylene Sloman – Director of Corporate Services (Minute taker – Observer)  
Rahul Bhargava – Finance Manager (Observer)

**APOLOGIES:** Nil

**Opened:** 2pm

**1) CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**

The minutes of the Audit and Risk Management Committee meeting held 13<sup>th</sup> July 2021 and be accepted. *Moved Mayor Eric Britton, Seconded Peter O'Regan* **CARRIED**

**2) Qld Audit Office Update**

Liam Murphy presented first half of Briefing paper

- Summarised the status of the audit, all on track to meet the deadline, 15<sup>th</sup> October 21 signing of completed financial statements (Mayor and CEO)
- No planned variation in audit fee

Amy Briggs presented second half of Briefing paper

- Not a lot has transpired since our last update in July 2021.
- QAO is changing to Maturity model and moving away from traffic lights.
- Rating the maturity of a Council

Liam Murphy - Landfill Restoration

- Feedback from external expert was good and gives clear direction
- No costs at closure
- Storm damage realistic cost for restoration
- Gives a practical way forward
- Future reviews maybe informal basis

**Committee accepted QAO Update report.**

### **3) Draft Financial Statements**

Rahul Bhargava presented the draft statements at the point in time that they were issued to Audit Committee.

- Reviewed statements with committee, answered any questions from the floor
- Clarification was sought from auditor, David Lloyd about when the processing of deferred income, contract liabilities journals can be done
- Acknowledged Mackenzie's contributions to Note 3 Revenue Analysis.
- Discussion on presentation of Note 12 PPE (Property, Plant & Equipment) as Council has continued with the same Table format as previous years.
- Mayor, Rick Britton advised that the Councillors fully understand the current format of Note 12 PPE, the information in this detailed format saves a lot of questions being asked BY Councillors.
- Agreed Wednesday 1<sup>st</sup> September the finalised draft statements will be sent to the auditors. (David Lloyd, Liam Murphy)

### **4) General Business**

Internal Auditor – Tony Walsh addressed the meeting

- No further activity is planned until after the Financial Statements are completed.
- Audit plan still to be sent in.

No further business.

**Meeting closed at 2.45pm**



# **BSC Certified Financial Statements 2020/2021**

**Bouliā Shire Council**  
**Financial Statements**  
**for the year ended 30 June 2021**



# Bouliia Shire Council

## Financial Statements

### For the year ended 30 June 2021

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Management Certificate

Independent Auditor's Report (General Purpose Financial Statements)

Current Year Financial Sustainability Statement

Certificate of Accuracy - for the Current Year Financial Sustainability Statement

Independent Auditor's Report (Current Year Financial Sustainability Statement)

Unaudited Long Term Financial Sustainability Statement

Certificate of Accuracy - for the Long Term Financial Sustainability Statement

**Boulia Shire Council**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Revenue</b>			
<b>Recurrent Revenue</b>			
Rates, levies and charges	3(a)	1,384,593	1,359,973
Fees and charges		217,582	259,728
Rental income		295,709	282,979
Interest received		119,617	186,512
Sales revenue	3(b)	4,087,551	3,742,753
Other income		304,252	210,696
Grants, subsidies, contributions and donations	4(a)	3,194,066	6,744,544
<b>Total recurrent revenue</b>		<u>9,603,371</u>	<u>12,787,185</u>
<b>Capital Revenue</b>			
Grants, subsidies, contributions and donations	4(b)	14,195,215	5,291,273
Other Capital Revenue		37,748	
<b>Total Revenue</b>		<u>23,836,333</u>	<u>18,078,458</u>
<b>Total Income</b>		<u>23,836,333</u>	<u>18,078,458</u>
<b>Expenses</b>			
<b>Recurrent Expenses</b>			
Employee benefits	6	(3,424,060)	(3,796,927)
Materials and services	7	(7,742,789)	(7,222,096)
Finance costs		(42,289)	(44,375)
Depreciation	8	(4,562,748)	(4,276,228)
		<u>(15,771,886)</u>	<u>(15,339,626)</u>
<b>Capital Expenses</b>			
	5	(493,836)	(25,769)
<b>Total Expenses</b>		<u>(16,265,722)</u>	<u>(15,365,395)</u>
<b>NET RESULT</b>		<u>7,570,612</u>	<u>2,713,063</u>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in Asset Revaluation Surplus	16	-	7,255,692
<b>Total Other Comprehensive Income for the Year</b>		<u>-</u>	<u>7,255,692</u>
<b>Total Comprehensive Income for the Year</b>		<u>7,570,612</u>	<u>9,968,755</u>

*The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies*

**Boulia Shire Council  
Statement of Financial Position  
as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Current Assets</b>			
Cash and cash equivalents	9	18,063,972	21,513,165
Receivables	10	712,352	362,477
Inventories	11	317,746	328,235
<b>Total Current Assets</b>		<u>19,094,070</u>	<u>22,203,876</u>
<b>Non Current Assets</b>			
Property, plant and equipment	12	193,427,628	184,385,741
<b>Total Non-Current Assets</b>		<u>193,427,628</u>	<u>184,385,741</u>
<b>Total Assets</b>		<u>212,521,698</u>	<u>206,589,618</u>
<b>Current Liabilities</b>			
Payables	13	2,368,185	1,590,064
Borrowings	14	56,362	54,280
Provisions	15	241,069	269,151
Contract Liabilities	25	2,221,520	4,618,501
<b>Total Current Liabilities</b>		<u>4,887,136</u>	<u>6,531,997</u>
<b>Non-Current Liabilities</b>			
Borrowings	14	954,533	1,009,222
Provisions	15	243,484	182,464
<b>Total Non-Current Liabilities</b>		<u>1,198,018</u>	<u>1,191,686</u>
<b>Total Liabilities</b>		<u>6,085,154</u>	<u>7,723,683</u>
<b>Net Community Assets</b>		<u>206,436,545</u>	<u>198,865,935</u>
<b>Community Equity</b>			
Asset Revaluations Surplus	16	110,690,858	110,690,859
Retained Surplus		95,745,688	88,175,076
<b>Total Community Equity</b>		<u>206,436,545</u>	<u>198,865,935</u>

*The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.*

**Boulia Shire Council**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2021**

	Asset revaluation surplus	Retained Surplus	Total
Note	16		
	\$	\$	\$
<b>Balance as at 1 July 2020</b>	110,690,859	88,175,076	198,865,935
Revaluation surplus		-	-
Net result	-	7,570,612	7,570,612
<b>Total Comprehensive Income for the Year</b>	-	7,570,612	7,570,612
<b>Balance as at 30 June 2021</b>	<b>110,690,859</b>	<b>95,745,688</b>	<b>206,436,547</b>
<b>Balance as at 1 July 2019</b>	103,435,167	86,105,552	189,540,719
Adjustment on initial application of AASB 15 / ASSB 1058	-	(643,539)	(643,539)
Revaluation surplus	7,255,692	-	7,255,692
Net result	-	2,713,063	2,713,063
<b>Total Comprehensive Income for the Year</b>	7,255,692	2,713,063	9,968,755
<b>Balance as at 30 June 2020</b>	<b>110,690,859</b>	<b>88,175,076</b>	<b>198,865,935</b>

*The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.*

**Boulia Shire Council**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>Cash Flows from Operating Activities</b>			
Receipts from customers		3,335,165	5,335,985
Payments to suppliers and employees		<u>(10,434,354)</u>	<u>(9,782,618)</u>
		(7,099,189)	(4,446,633)
Interest received		119,617	186,512
Rental income		295,709	282,979
Non capital grants and contributions		3,194,066	6,744,544
Borrowing costs		<u>(42,289)</u>	<u>(44,375)</u>
<b>Net Cash Inflow (outflow) from Operating Activities</b>	20	<u>(3,532,086)</u>	<u>2,723,026</u>
<b>Cash Flows from Investing Activities</b>			
Payments for property, plant and equipment		(14,130,624)	(7,157,251)
Proceeds from sale of property plant and equipment		70,909	323,057
Grants, subsidies, contributions and donations		<u>14,195,215</u>	<u>9,266,239</u>
<b>Net Cash Inflow (outflow) from Investing Activities</b>		<u>135,500</u>	<u>2,432,045</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of borrowings	14	<u>(52,607)</u>	<u>(50,522)</u>
<b>Net Cash Inflow (outflow) from Financing Activities</b>		<u>(52,607)</u>	<u>(50,522)</u>
<b>Net Change in Cash and Cash Equivalent Held</b>		<u>(3,449,193)</u>	<u>5,104,549</u>
<b>Cash and Cash Equivalents at the Beginning of the Financial Year</b>		21,513,165	16,408,615
<b>Cash and Cash Equivalents at End of the Financial Year</b>	9	<u>18,063,972</u>	<u>21,513,165</u>

*The above statement should be read in conjunction with the accompanying notes and Significant Accounting Policies.*

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**1 Information about these financial statements**

**1.A Basis of Preparation**

These general purpose financial statements are for the period 1 July 2020 to 30 June 2021. They are prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*. They comply with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS). Therefore in some instances these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation gains and losses within a class of assets and the timing of recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention except where stated.

**1.B Constitution**

The Boulia Shire Council is constituted under the *Queensland Local Government Act 2009* and is domiciled in Australia.

**1.C Currency**

The Council uses the Australian dollar as its functional currency and its presentation currency.

**1.D New and revised Accounting Standards**

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2020, none of the standards had a material impact on reported position, performance and cash flow.

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021. These standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

	<b>Effective for NFP annual report periods beginning on or after:</b>
AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non Current and associated standards	01-January-2023
AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020	01-January-2022

**1.E Estimates and Judgements**

Where necessary judgements, estimates and assumptions have been used in preparing these financial statements. Those that have a significant effect, or risk of causing an adjustment to council's assets or liabilities relate to

Valuation and depreciation of property, plant and equipment (Note 12)

Impairment of property, plant and equipment (Note 12)

Provisions (Note 15)

Contingent liabilities (Note 18)

Financial instruments and financial liabilities (note 22)

Revenue recognition (Note 3)

**1.F Rounding and Comparatives**

The financial statements are in Australian dollars and have been rounded to the nearest \$1

Comparative information is prepared on the same basis as the prior year.

**1.G Taxation**

The income of local government and public authorities is exempt from Income tax. However council is subject to Fringe Benefits Tax, Goods and Services Tax (GST) and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**2. Analysis of Results by Function**

**2(a) Components of Council Functions**

The activities relating to the Council's components reported on in Note 2(b) are as follows :

**Corporate Support**

Secure revenue from governments and ratepayers to finance the general activities of Council  
Provide support functions for the Mayor and Councillors, Council and committee meetings and statutory requirements including disaster management, civic receptions and regional services  
Provide Council and corporate management of the organisation including:-  
Financial and administrative services  
Encourage and monitor the planning and construction of the building environment  
Information technology  
Human resources and payroll  
Plan and design Council's infrastructure and provide general engineering and operational support  
Provision of tourism attractions and museums and assist with the promotion and development of the local tourism industry  
Provide leadership and key industry contacts for the diversification and growth of local industry  
Procure and service Council's mobile fleet

**Environmental and Natural Resources**

Ensure a high level of environmental health is maintained for all residents and visitors. Protect the natural environment and undertake projects to enhance economic and environmental return from use of reserves.  
Protect and enhance the environmental and natural resources within the Shire. This includes:-  
Property pest management  
Stock route management  
Animal control  
Environmental licenses and approvals

**Community and Lifestyle Services**

Enhance community development and equity through targeted assistance and development activities  
Provide activities and services to improve the lifestyle of residents including:-  
Providing accessible and quality library materials to residents  
Providing entertainment venues for all residents  
Community centres and halls  
Providing community housing for both staff and non-staff members of the Shire  
Community services  
Provision of clean and appropriate recreational & sporting facilities and areas and other public spaces for community and tourist use  
Parks and gardens  
Cemeteries

**Health and Welfare**

Assist with the provision of facilities and activities to enhance the health and welfare of residents. Lobby government for improved facilities.

**Water, Sewerage and Garbage**

**Water Infrastructure**

Supply urban residents and businesses with a clean and reliable water supply  
Improve the conservation of water use by the community

**Sewerage Infrastructure**

Provide sewerage services to the urban community

**Garbage Infrastructure**

Provide urban residents and businesses with an efficient refuse collection and disposal service

**Roads**

Provide, maintain and upgrade roads, streets and drainage to the highest standard within limits of resources  
Undertake road construction and maintenance works for third parties

**Boullia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

2 Analysis of Results by Function

(b) Income and Expenses defined between Recurring and Capital are attributed to the following functions:

Year ended 30 June 2021

Functions	Gross Program Income				Total Income	Gross Program Expenses			Net Result from Recurring Operations	Net Result	Assets	
	Recurrent		Capital			2021	2021	2021				2021
	Grants	Other	Grants	Other								
	2021	2021	2021	2021								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Corporate Support	1,480,344	1,650,629			3,130,973	(3,263,240)		(3,263,240)	(132,267)	(132,267)	32,753,626	
Environmental & Natural Resources		26,872			26,872	(125,417)		(125,417)	(98,545)	(98,545)	866,577	
Community & Lifestyle Services	97,751	323,355	752,063		1,173,169	(1,674,678)		(1,674,678)	(1,253,573)	(501,510)	26,959,623	
Health & Welfare	32,711		49,390		82,101	(489,772)		(489,772)	(457,062)	(407,672)		
Water Sewerage & Garbage		408,772	153,427		562,200	(909,586)		(909,586)	(500,814)	(347,387)	12,048,226	
Roads	1,583,261	3,999,676	13,240,334	37,748	18,861,019	(9,309,191)	(493,836)	(9,803,028)	(3,726,253)	9,057,992	139,893,646	
<b>Total Council</b>	<b>3,194,066</b>	<b>6,409,305</b>	<b>14,195,214</b>	<b>37,748</b>	<b>23,836,333</b>	<b>(15,771,885)</b>	<b>(493,836)</b>	<b>(16,265,722)</b>	<b>(6,168,514)</b>	<b>7,570,611</b>	<b>212,521,699</b>	

Year ended 30 June 2020

Functions	Gross Program Income				Total Income	Gross Program Expenses			Net Result from Recurring Operations	Net Result	Assets	
	Recurrent		Capital			2020	2020	2020				2020
	Grants	Other	Grants	Other								
	2020	2020	2020	2020								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Corporate Support		1,902,854	-	-	1,902,854	(4,840,691)		(4,840,691)	(2,937,837)	(2,937,837)	36,072,739	
Environmental & Natural Resources	2,436,777	24,973	-	-	2,461,750	(233,125)		(233,125)	2,228,625	2,228,625	386,617	
Community & Lifestyle Services	555,153	385,667	-	-	940,820	(1,654,234)		(1,654,234)	(713,414)	(713,414)	21,901,721	
Health & Welfare	846,865	7,391	-	-	854,256	(98,658)		(98,658)	755,598	755,598		
Water Sewerage & Garbage	34,792	405,107	2,963,672	-	3,403,571	(1,001,890)		(1,001,890)	(561,991)	2,401,681	11,365,202	
Roads	2,870,957	3,316,649	2,327,601	-	8,515,207	(7,511,028)	(25,769)	(7,536,797)	(1,323,422)	978,410	136,863,339	
<b>Total Council</b>	<b>6,744,544</b>	<b>6,042,641</b>	<b>5,291,273</b>	<b>-</b>	<b>18,078,458</b>	<b>(15,339,626)</b>	<b>(25,769)</b>	<b>(15,365,395)</b>	<b>(2,552,441)</b>	<b>2,713,063</b>	<b>206,589,618</b>	



**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

3 Revenue Analysis	Note	2021	2021	2020	2020
		\$	\$	\$	\$
		AASB 15	AASB 1058	AASB 15	AASB 1058
		\$	\$	\$	\$
<b>Revenue recognised at a point in time</b>					
Rates, levies and charges		-	1,384,592	-	1,359,973
Fees and charges		-	-	-	-
Rental income		-	-	-	-
Interest received		-	-	-	-
Sale of goods and services		4,087,551	-	3,742,753	-
Grants, subsidies, donations and contributions		589,988	11,227,153	-	3,476,410
Other income		304,252	-	210,696	-
		<u>4,981,791</u>	<u>12,611,745</u>	<u>3,953,449</u>	<u>4,836,383</u>
<b>Revenue recognised over time</b>					
Fees and charges		217,582	-	259,728	-
Sale of goods and services		295,709	-	282,979	-
Grants, subsidies, donations and contributions		-	5,572,140	-	3,268,134
Interest received		119,617	-	186,512	-
Other income		-	-	-	-
		<u>632,909</u>	<u>5,572,140</u>	<u>729,219</u>	<u>3,268,134</u>
<b>Total revenue</b>		<u>5,614,699</u>	<u>18,183,885</u>	<u>4,682,668</u>	<u>8,104,517</u>

**(a) Rates, Levies and Charges**

Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

	2021	2020
	\$	\$
General rates	1,081,284	1,039,305
Water	180,015	180,451
Sewerage	117,565	117,950
Garbage charges	105,173	105,741
Total rates and utility charge revenue	1,484,037	1,443,447
Less: discounts	(99,407)	(84,419)
Less: pensioner remissions	(37)	945
	<u>1,384,593</u>	<u>1,359,973</u>

**(b) Sales Revenue**

The sale of goods is recognised at the point in time that the customer obtains control of the goods, generally at delivery. Revenue from services is recognised when the service is rendered.

Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

**Rendering of services**

Contract and recoverable works	4,087,551	3,742,753
	<u>4,087,551</u>	<u>3,742,753</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**4 Grants, Subsidies, Contributions and Donations**

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied

The performance obligations are varied based on individual agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time, and others which have continuous transfer of control over the life of the contract

Where control is transferred over time, generally the input methods, being either costs or time incurred, are deemed to be the most appropriate methods to reflect the transfer of benefit

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the asset's fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

<b>(a) Operating</b>	<b>2021</b>	<b>2020</b>
General purpose grants	2,273,826	2,436,777
State government and other subsidies and grants	920,240	4,305,322
Contributions		2,445
	<u>3,194,066</u>	<u>6,744,544</u>

**(b) Capital**

**Capital Grants**

Capital grants received to enable Council to acquire or construct an item of property, plant and equipment to identified specifications which will be under Council's control, and which are enforceable, are recognised as revenue as and when the obligation to construct or purchase is completed

For construction projects, this is generally as the construction progresses in accordance with costs incurred. This is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin

Where assets are donated or purchased for significantly below fair value, the revenue is recognised when the asset is acquired and controlled by the Council

**Donations and Contributions**

Donations and contributions are generally recognised on receipt of the asset since there are no enforceable performance obligations

Capital Revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and / or investment in new assets

State government subsidies and grants	13,036,826	4,438,589
Commonwealth government subsidies and grants	1,158,389	852,684
	<u>14,195,215</u>	<u>5,291,273</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

<b>5 Capital Income / Expense</b>	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Gain / Loss on Disposal of Non-Current Assets</b>		
Proceeds from the sale of property, plant and equipment	37,748	323,057
Less: Carrying value of disposed property, plant and equipment	(531,584)	(348,826)
	<u>(493,836)</u>	<u>(25,769)</u>
<b>Provision for restoration of land</b>		
Initial recognition of landfill provision	20,000	-
	<u>20,000</u>	<u>-</u>
<b>6 Employee Benefits</b>	<b>2021</b>	<b>2020</b>
Employee benefit expenses are recorded when the service has been provided by the employee		
	<b>\$</b>	<b>\$</b>
Total staff wages and salaries	2,611,482	2,545,658
Councillors' remuneration	271,269	256,518
Annual, sick, long service leave and entitlements	477,022	982,029
Superannuation	418,091	335,738
	19 <u>3,777,863</u>	<u>4,119,943</u>
Other employee related expenses	38,386	28,965
	<u>3,816,249</u>	<u>4,148,908</u>
Less: Capitalised employee expenses	(392,189)	(351,981)
	<u>3,424,060</u>	<u>3,796,927</u>
Councillor remuneration represents salary and other allowances paid in respect of carrying out their duties		
Total council employees at the reporting date	<b>2021</b>	<b>2020</b>
Elected members	5	5
Administration staff	20	12
Depot and outdoors staff	23	22
Total full time equivalent employees	<u>48</u>	<u>39</u>
<b>7 Materials and Services</b>		
Administration supplies and consumables	838,749	933,962
Audit of annual financial statements by the Auditor-General of Queensland	55,000	55,493
Communications and IT	500,615	112,793
Consultants	390,918	214,717
Donations paid	133,137	57,863
Housing	366,596	108,796
Repairs and maintenance	285,440	243,994
Roads	4,165,101	4,672,004
Water & Sewerage	410,280	419,455
Other materials and services	596,951	403,019
	<u>7,742,789</u>	<u>7,222,096</u>
Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$59,000 (2020-\$55,000) exclusive GST		Figures
<b>8 Depreciation</b>		
Buildings & structures	965,099	1,035,646
Plant & vehicles	286,176	386,971
Furniture & equipment	75,137	81,783
Road infrastructure	2,688,915	2,262,696
Water infrastructure	257,886	225,949
Sewerage infrastructure	111,485	103,106
Aerodrome infrastructure	178,051	180,077
Total depreciation	12 <u>4,562,748</u>	<u>4,276,228</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**9 Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, all cash and cheques received but not banked at the year end and deposits held at call with financial institutions.

Cash at bank and on-hand	63,909	220,994
Deposits at-call	18,000,063	21,292,171
Balance per Statement of Cash Flows	<u>18,063,972</u>	<u>21,513,165</u>

Cash and deposits at call are held in the Queensland Treasury Corporation and Commonwealth Bank of Australia in normal business accounts.

Cash and deposits at call are held in the Commonwealth Bank of Australia in normal at call and business cheque accounts. The bank currently has a short term credit rating of AA2 and longer term rating of P-1.

In accordance with the *Local Government Act 2009* and Local Government Regulation 2012, a separate trust bank account and separate accounting records are maintained for funds held on behalf of outside parties. Funds held in the trust account include those funds for security deposits lodged and auspicing projects. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the statements.

**Trust Funds**

**Trust Funds Held for Outside Parties**

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities

Auspicing	39,551	54,646
Security deposits	7,011	10,470
	<u>46,563</u>	<u>65,116</u>

**10 Receivables**

Receivables are amounts owed to council at year end. They are recognised at the amount due at the time of sale or service delivery. Settlement is required within 30 days after the invoice is issued.

Debts are regularly assessed for collectability and allowance is made, where appropriate, for impairment. All known bad debts were written-off at 30 June. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council is empowered under the provisions of the Local Government Act 2009 to sell an owner's property to recover outstanding rate debts, Council does not impair rate receivables.

**Current**

Rateable revenue and utility charges	340,144	165,292
Other debtors & Accrued Revenue	311,768	257,897
Loss Allowance	(35,313)	(35,313)
GST recoverable	163,065	67,588
Rates received in advance	(67,312)	(92,987)
	<u>712,352</u>	<u>362,477</u>

Interest rate charged on outstanding rates as at 1st July 2020 was 8.53%. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

Movement in accumulated impairment losses (other debtors) is as follows:

Opening balance at 1 July	35,313	141,223
Impairment (released)/provided for during the year	-	(105,910)
Closing Balance at 30 June	<u>35,313</u>	<u>35,313</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

11 Inventories	2021 \$	2020 \$
Stores and raw materials held for resale are valued at the lower of costs and net realisable value and include where applicable, direct material, direct labour and an appropriate proportion of variable and fixed overheads.		
Inventories held for distribution are		
- goods to be supplied at no nominal charge; and		
- goods to be used for the provision of services at no or nominal charge.		
These goods are valued at cost, adjusted, when applicable for any loss of service potential.		
<b>Inventories held for sale</b>		
Miscellaneous sales items	71,355	70,177
	<u>71,355</u>	<u>70,177</u>
<b>Inventories held for distribution</b>		
Quarry and road materials	246,391	258,058
	<u>246,391</u>	<u>258,058</u>
Total Inventories	<u>317,746</u>	<u>328,235</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**12 Property, Plant and Equipment**

30-Jun-21

Basis of measurement

**Asset Values**

Opening Gross Value as at 1 July 2020

Additions

Disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Closing Gross Value as at 30 June 2021

**Accumulated Depreciation**

Opening balance as at 1 July 2020

Depreciation provided in period

Depreciation on disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Accumulated Depreciation as at 30 June 2021

**Total Written Down Value as at 30 June 2021**

Residual value:

Range of estimated useful life in years

Additions comprise:

Renewals

Other additions

Total additions

Note	Land and Improvements	Buildings and Structures	Plant and Vehicles	Furniture & Equipment	Road Infrastructure	Water Infrastructure	Sewerage Infrastructure	Aerodrome Infrastructure	Work in Progress	Total
	Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	809,328	28,881,161	6,907,734	1,200,877	160,834,710	9,623,776	3,904,446	7,437,516	7,376,080	226,975,627
		946,877	1,016,563	78,004	5,152,011	140,869	93,719		6,745,730	14,173,774
5		(376,525)	(99,506)		(189,438)	(65)	(35,000)	(27,045)		(727,579)
16										-
	57,249	235,423	32,810		4,590,480	623,309		12,357	(5,551,628)	-
	866,577	29,686,936	7,857,600	1,278,881	170,387,763	10,387,889	3,963,165	7,422,828	8,570,182	240,421,821
	-	6,979,442	2,816,788	522,869	28,043,644	1,604,408	562,256	2,060,479	-	42,589,886
8	-	965,099	286,176	75,137	2,690,375	257,886	111,676	178,805	-	4,565,153
5	-	(23,167)	(43,373)		(53,001)		(30,788)	(10,517)		(160,846)
16										-
	-									-
	-	7,921,374	3,059,591	598,006	30,681,018	1,862,294	643,144	2,228,767	-	46,994,193
	866,577	21,765,562	4,798,009	680,876	139,706,745	8,525,596	3,320,021	5,194,061	8,570,182	193,427,628
	-	-	-	-	-	-	-	-	-	-
	N/A	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		386,696	162,027	78,004	1,686,491	224,178	34,365	12,357		2,584,118
	57,249	738,355	887,345		7,925,155	742,609	59,354		1,179,588	11,589,656
										-
	57,249	1,125,051	1,049,372	78,004	9,611,646	966,787	93,719	12,357	1,179,588	14,173,774

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**12 Property, Plant and Equipment**

30-Jun-20

Basis of measurement

Asset Values

Opening Gross Value as at 1 July 2019

Additions

Disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Closing Gross Value as at 30 June 2020

Accumulated Depreciation and Impairment

Opening Balance as at 1 July 2019

Depreciation provided in period

Depreciation on disposals

Revaluation adjustments to revaluation surplus

Transfers between classes

Accumulated Depreciation as at 30 June 2020

Total Written Down Value as at 30 June 2020

Residual value

Range of estimated useful life in years

Note	Land and Improvements	Buildings and Structures	Plant and Vehicles	Furniture & Equipment	Road Infrastructure	Water Infrastructure	Sewerage Infrastructure	Aerodrome Infrastructure	Work in Progress	Total
	Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	789,328	27,414,250	6,690,586	1,484,983	160,834,810	7,986,768	3,593,022	7,402,641	2,291,889	218,488,277
	-	-	1,205,502	-	-	-	-	-	5,951,749	7,157,251
5	-	-	(804,498)	-	-	-	-	-	-	(804,498)
16	-	1,166,571	(183,856)	(284,106)	(100)	1,369,042	43,458	34,875	(11,286)	2,134,598
	20,000	300,340	-	-	-	267,966	267,966	-	(856,272)	(0)
	809,328	28,881,161	6,907,734	1,200,877	160,834,710	9,623,776	3,904,446	7,437,516	7,376,080	226,975,627
	-	8,750,137	3,089,361	741,162	25,780,938	2,380,162	1,276,888	1,871,773	-	43,890,421
8	-	1,035,646	386,971	81,783	2,262,696	225,949	103,106	180,077	-	4,276,228
5	-	-	(455,672)	-	-	-	-	-	-	(455,672)
16	-	(3,310,289)	-	-	10	(1,001,703)	(817,738)	8,629	-	(5,121,091)
	-	503,948	(203,872)	(300,076)	-	-	-	-	-	-
	-	6,979,442	2,816,788	522,869	28,043,644	1,604,408	562,256	2,060,479	-	42,589,886
	809,328	21,901,719	4,090,946	678,008	132,791,066	8,019,368	3,342,190	5,377,037	7,376,080	184,385,741
	-	-	-	-	-	-	-	-	-	-
	N/A	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment**

**(a) Fair Value Measurements**

Plant and equipment with a total value of less than \$5,000, and infrastructure assets and buildings with a total value of less than \$10,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

Replacement of a major component of an asset, in order to maintain its service potential, is treated as the acquisition of a new asset. However, routine operating maintenance repair costs and minor renewals to maintain the operational capacity and useful life of the non-current asset is expensed as incurred.

Expenditure incurred in accordance with Natural Disaster Relief and Recovery Arrangements on road assets is analysed to determine whether the expenditure is capital in nature. The analysis of the expenditure requires Council engineers to review the nature and extent of expenditure on a given asset. For example, expenditure that patches a road is generally maintenance in nature, whereas a kerb to kerb rebuild is treated as capital. Material expenditure that extends the useful life or renews the service potential of the asset is capitalised.

Land under the roads and reserve land which falls under the *Land Act 1994* or the *Land Title Act 1994* is controlled by the Queensland Government pursuant to the relevant legislation. This land is not recognised in these financial statements.

**(i) Recognised Fair Value Measurements**

Council measures and recognises the following assets at fair value on a recurring basis:

Property, plant and equipment

- Land and improvements
- Buildings and other structures
- Aerodrome infrastructure
- Road infrastructure
- Water infrastructure
- Sewerage infrastructure

Council does not measure any liabilities at fair value on a recurring basis.

**(b) Measurements**

Property plant and equipment assets are initially recorded at cost. Subsequently, each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

**(c) Depreciation**

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use, at which time they are reclassified from work in progress to the appropriate property, plant and equipment class. Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment assets is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe that the straight-line basis appropriately reflects the pattern of consumption of all Council assets.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council. Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at written down current replacement cost are used to estimate the useful lives of these assets at each reporting date.

**(d) Impairment**

Property, plant and equipment held at cost is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

**(e) Valuation**

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes and making their own assessments of the condition of the assets at the date of inspection.



**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment (Continued)**

**(e) Valuation (Continued)**

In the intervening years, Council uses internal engineers and asset managers to assess the condition and cost assumptions associated with all infrastructure assets, the results of which are considered in combination with an appropriate cost index for the region. Together these are used to form the basis of a management valuation for infrastructure asset classes in each of the intervening years. With respect to the valuation of the land and improvements and buildings and structures asset classes in the intervening years, management perform a "desktop" valuation. A desktop valuation involves management reviewing additions, deletions and changes in assumptions such as useful life, residual value and condition rating. Suitable indices are sourced which are applied to each of these asset classes. Management, in consultation with consulting engineers, also assess indices on an annual basis for material movements in relevant indices.

An analysis performed by management has indicated that, on average, the variance between an indexed asset value and the valuation by an independent valuer when performed is not significant and the indices used by Council are sound. Further details in relation to valuers, the methods of valuation and the key assumptions used in valuing each different asset class are disclosed below.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus of that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life. Separately identified components of assets are measured on the same basis as the assets to which they relate.

The following table categorises fair value measurements as either Level 2 or Level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as Level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in Level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in Level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents the Council's assets measured and recognised at fair value at 30 June 2021.

Note	Level 2 2021	Level 2 2020	Level 3 2021	Level 3 2020	Total 2021	Total 2020	
	(Observable inputs)		(Unobservable inputs)				
	\$	\$	\$	\$	\$	\$	
<b>Recurring Fair Value Measurements</b>							
Land and improvement	12	866,577	809,328	-	-	866,577	809,328
Buildings and structures	12	-	1,230,000	22,446,438	20,671,719	22,446,438	21,901,719
Road infrastructure	12	-	-	139,706,745	132,791,066	139,706,745	132,791,066
Water infrastructure	12	-	-	8,525,596	8,019,368	8,525,596	8,019,368
Sewerage infrastructure	12	-	-	3,320,021	3,342,190	3,320,021	3,342,190
Aerodrome infrastructure	12	-	-	5,194,061	5,377,037	5,194,061	5,377,037
		866,577	2,039,328	179,192,860	170,201,380	180,059,437	172,240,708

There were no transfers between levels during the year.

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

**Specific Valuation Techniques Used to Value Council Assets Comprise:**

**Land (level 2)**

Council obtains independent valuations at least every 5 years for all rental properties. The last valuation was undertaken by APV Valuers and Asset Management on 30th April 2020.

**Buildings (Level 2 and 3)**

The fair value of buildings were also determined by independent valuer, APV Valuers and Asset Management effective 30 April 2020. Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach were price per square metre.

Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook). Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the asset as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

While the unit rates based on square metres can be supported by market evidence (Level 2), the estimates of residual value, useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (Level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as Level 3.

The indexation was calculated by an independent valuer as at April 2021 for the financial year ending 2021 and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021.

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment (Continued)**

**Infrastructure Assets (Level 3)**

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (Labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The written down current replacement cost was determined using methods relevant to the asset class as described under individual asset categories below.

**1(a) Road Infrastructure - Calculation of Current Replacement Cost**

**Roads and Aerodrome**

*Current Replacement Cost*

The Road Network has been segmented. Unit rates are applied to the individual road components seal, pavement, formation, footpaths, floodways, culverts and kerb and channel of each road in order to determine the replacement cost.

The unit rates assume an incremental Greenfields approach and exclude Brownfield cost components. These unit rates are estimated using information collated from cost guides, historical costs, contractor rates, future works, regional information and the Queensland Road Alliance project data. Primary factors used in assumptions on unit rates are:- 1) Raw materials have been sourced locally from gravel pits for unsealed roads; 2) Water is available at low to moderate cost for rural road work (<20 km); 3) Contract crushing utilised for aggregate for sealing and aggregation of sealing projects and renewals to reduce low quantity works and increase economies of scale; 4) Quality of material used in pavement construction and extent of compaction of formation varied based on road type and hierarchy.

The last full independent valuation of road infrastructure was undertaken effective 31 May 2019 and was conducted by Shepherd Services Pty Ltd. The indexation was calculated by an independent valuer for the April 2021 year and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021.

*Accumulated Depreciation*

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments according to the following table:

The condition rating inputs can be defined in the following table:

	Description	of Life Remaining
10	New asset	100%
9	Near new asset or refurbished asset	90%
8	Excellent condition, minimal deterioration noted	80%
7	Very good condition with early stages of deterioration	70%
6	Good condition, some signs of deterioration	60%
5	Fair to good condition, clear signs of deterioration evident	50%
4	Poor to fair condition with clear deterioration. Moderate maintenance requirements	40%
3	Poor condition, clear deterioration, high maintenance required. Renewal required	30%
2	Very poor condition with severe deterioration	20%
1	Extremely poor condition with almost failed	10%
0	Failed asset, inhabitable, inoperable	0%

Remaining lives used in the depreciation calculations are estimated using Three (3) different methods: condition, known age and estimated age.

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**12 Property, Plant and Equipment (Continued)**

**2(a) Water and Sewerage Infrastructure - Calculation of Written Down Current Replacement Cost**

**Water and Sewerage**

*Current Replacement Cost*

Water and sewerage infrastructure fair values were determined by independent valuers, APV Valuers and Asset Management effective 30th April 2020. CRC was calculated based on expected replacement costs. In all cases the assets were disaggregated to component level to ensure a reliable measure of cost and service capacity and deterioration of estimated remaining life.

APV Asset Valuers and Asset Management's Cost Models were derived from the following sources:	
•	Asset valuation database
•	Schedule rates for construction of asset or similar assets
•	Cost curves derived by experience
•	Price index tables
•	Recent contract and tender data
•	Relevant Indices for building and construction, and
•	Suppliers' quotations

Factors taken into account in determining replacement costs included

- Development factors - the area in which development takes place (e.g. Rural areas would have little or no restoration requirements, whereas a high density area would have large amounts of high quality footpaths, road pavements and associated infrastructure that would require reinstatement, and would also require traffic control)
- Soil Factors - The types of soil or other surface material (e.g. Areas where soil is sandy are difficult to excavate and would require shoring while areas where the soil is generally free of rock would not present any great difficulty for excavation)
- Depth Factors - All water assets are in trenches at or above 600mm in depth. Most sewerage assets are in trenches less than 1.5m and Council will reline sewers rather than replace them.

In determining accumulated depreciation, assets were either subject to a site inspection or an assessment to determine remaining useful life. Where site inspections were conducted (i.e. for active assets), the assets were allocated a condition assessment, which was used to estimate remaining useful life as tabled below.

	Description	Remaining
10	Brand new or rehabilitated to new	100%
9	Near new with no visible deterioration	90%
8	Excellent overall condition early stages of deterioration	80%
7	Very good overall condition with obvious deterioration evident	70%
6	Good overall condition, obvious deterioration, serviceability impaired very slightly	60%
5	Fair overall condition, obvious deterioration, some serviceability loss	50%
4	Fair to poor overall condition, obvious deterioration, serviceability loss	40%
3	Poor overall condition, obvious deterioration, some serviceability loss, high maintenance costs	30%
2	Very poor overall condition, severe deterioration, very high maintenance costs. Consider renewal.	20%
1	Extremely poor condition, severe serviceability problems, renewal required immediately	10%
0	Failed asset. No longer serviceable. Should not remain in service	0%

Where site inspections were not conducted (i.e. for passive assets and active assets for which no site inspections were undertaken), the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.

For wastewater gravity mains the assumption that the pipes will be relined was adopted. The fair value for sewer gravity mains was determined as follows:

- For all pipes, replacement cost was determined based on replacement by trench excavation, useful life was determined as the pipe useful life plus the reline useful life, and the pipe fair value was based on age.

- Where pipes have been relined, the total pipe useful life was determined as the pipe age when the reline occurred plus the reline life.

• The relining of pipes was valued at reline rates and depreciated over the reline life (70 years). The reline fair value was based on age. In August, 2014, 1.45 kms of the sewerage system was relined after initial visual assessments of the CCTV footage indicated that a number of joint displacements, intruding junctions, fracturing longitudinally and circumferentially as well as root and debris within the invert of the assets. The relining work utilised EX PVC lining. The product is guaranteed for between 20 - 25 years by Abergeldie Complex Infrastructure, the company that undertook the work. However, discussions with our Engineer, Stuart Bourne have indicated 3 studies that have been completed that have stated that PVC pipe has a longevity in excess of 100 years and that it would be further protected by being inside the existing sewerage pipes.

The relining is treated as an addition and depreciated as a separate component to the existing pipe and that the remaining useful life of the existing pipe would then be consistent with the useful life of the relining.

Given the studies that predict that PVC piping has a useful life of in excess of 100 years, we have given the relining a useful life equivalent to the remaining useful life of the existing pipe.

The indexation was calculated by an independent valuer as at April 2021 for the financial year ending 2021 and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2021.

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**13 Payables**

Creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date.

Salaries and Wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date.

Annual Leave

A liability for annual leave is recognised. Amounts expected to be settled within 12 months (the current portion) are calculated on current wage and salary levels and includes related employee on-costs. Amounts not expected to be settled within 12 months (the non-current portion) are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values. This liability represents an accrued expense and is reported as a payable.

As Council does not have an unconditional right to defer this liability beyond 12 months annual leave is classified as a current liability.

Sick Leave

Council has an obligation to pay sick leave on termination to employees and therefore a liability has been recognised for this obligation. This liability represents an accrued expense and is reported as a payable.

Superannuation

The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 19.

	2021 \$	2020 \$
<b>Current</b>		
Creditors and accruals	1,375,026	637,026
Annual leave	422,030	388,411
Sick leave	552,390	545,888
Other entitlements	18,739	18,739
	2,368,185	1,590,064

**14 Borrowings**

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these Liabilities are measured at amortised cost.

In accordance with the *Local Government Regulation 2012* Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

**Current**

Loans - Queensland Treasury Corporation	56,362	54,280
	56,362	54,280

**Non-current**

Loans - Queensland Treasury Corporation	954,533	1,009,222
	954,533	1,009,222

**Loans - Queensland Treasury**

Opening balance at beginning of financial year	1,063,502	1,114,024
Loans raised	-	-
Principal repayments	(52,607)	(50,522)
Book value at end of financial year	1,010,895	1,063,502

The QTC loan market value at the reporting date was \$1,167,403.52. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No Assets have been pledged as security by the Council for any liabilities. However, all loans are guaranteed by the Queensland Government.

All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. Expected final repayment date is 15th June 2035. There has been no defaults or breaches of the loan agreement during the period.

Principal and Interest repayments are made quarterly in arrears.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**15 Provisions**

*Long Service Leave*

The provision for long service leave represents the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value.

Where employees have met the prerequisite length of service and council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

	2021 \$	2020 \$
<b>Current</b>		
Long service leave	241,069	269,151
	<u>241,069</u>	<u>269,151</u>
<b>Non-Current</b>		
Landfill rehabilitation	20,000	-
Long service leave	223,484	182,464
	<u>243,484</u>	<u>182,464</u>
<b>Long Service Leave</b>		
Balance at beginning of financial year	451,615	297,982
Long service leave entitlement arising	51,498	197,624
Long service entitlement paid	(38,559)	(43,991)
Balance at end of financial year	<u>464,554</u>	<u>451,615</u>

**16 Asset Revaluation Surplus**

The asset revaluation surplus comprises adjustments relating to changes in value of property, plant and equipment that do not result from the use of those assets. Net incremental changes in the carrying value of classes of non-current assets since their initial recognition are accumulated in the asset revaluation surplus.

Increases and decreases on revaluation are offset within a class of assets.

Where a class of assets is decreased on revaluation, that decrease is offset first against the amount remaining in the asset revaluation surplus in respect of that class. Any excess is treated as an expense.

When an asset is disposed of, the amount reported in surplus in respect of that asset is retained in the asset revaluation surplus and not transferred to retained surplus.

	2021 \$	2020 \$
<b>Movements in the Asset Revaluation Surplus were as follows:</b>		
Balance at beginning of financial year	110,690,859	103,435,167
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Buildings and other structures	-	3,997,615
Road infrastructure	-	(110)
Aerodrome infrastructure	-	26,246
Sewerage	-	861,196
Water	-	2,370,746
Balance at end of financial year	<u>110,690,859</u>	<u>110,690,859</u>

**Asset Revaluation Surplus Analysis**

The closing balance of the asset revaluation surplus comprises the following asset categories:

	2021 \$	2020 \$
Land and improvements	604,432	604,432
Buildings	16,426,904	16,426,904
Road infrastructure	85,056,638	85,056,638
Sewerage	1,564,115	1,564,115
Water	4,937,425	4,937,425
Aerodrome infrastructure	2,101,344	2,101,344
	<u>110,690,858</u>	<u>110,690,858</u>

**17 Contractual Commitments**

Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

	2021 \$	2020 \$
Plant and Vehicles	550,997	207,350
	<u>550,997</u>	<u>207,350</u>

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**18 Contingent Liabilities**

Details and estimates of maximum amounts of contingent liabilities are as follows:

**Local Government Mutual**

The Council is a member of the Local Government Mutual Liability Self-Insurance Pool, LGM Queensland. In the event of the pool being wound up or it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2021 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

**Local Government Workcare**

The Council is a member of the Queensland Local Government Worker's Compensation Self-Insurance Scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the Self Insurance Licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's Workers Compensation Authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$50,265.26.

**19 Superannuation - Regional Defined Benefit Fund**

Council contributes to the LGIA Super Regional Defined Benefits Fund (the scheme), at the rate of 12% for each permanent employee who is a defined benefit member. This rate is set in accordance with the LGIA super trust deed and may be varied on the advice of an actuary. The Regional Defined Benefits Fund is a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation and is also governed by the *Local Government Act 2009*.

The scheme is a pooled defined benefit plan and it is not in accordance with the deed to allocate obligations, plan assets and costs at the council level.

Any amount by which the scheme is over or under funded may affect future benefits and result in a change to the contribution rate, but has not been recognised as an asset or liability of the Council.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2018. The actuary indicated that "At the valuation date of 1 July 2018, the net assets of the scheme exceeded the vested benefits and the scheme was in a satisfactory financial position as at the valuation date." The Council is not aware of anything that has happened since that time that indicates the assets of the scheme are not sufficient to meet the vested benefits, as at the reporting date.

No changes have been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions.

The next triennial actuarial review is not due until 1 July 2021.

The most significant risks that may result in LGIA super increasing the contribution rate, on the advice of the actuary, are:

Investment risk - The risk that the scheme's investment returns will be lower than assumed and additional contributions are needed to fund the shortfall.

Salary growth risk - The risk that wages or salaries will rise more rapidly than assumed, increasing vested benefits to be funded.

There are currently 62 entities contributing to the scheme and any changes in contribution rates would apply equally to all 62 entities. Boulia Shire Council made less than 1% of the total contributions to the plan in the 2020-21 financial year.

	Note	2021 \$	2020 \$	
Superannuation contributions made to the Regional Defined Benefits Fund		22,159	22,264	
Other superannuation contributions for employees		395,932	313,474	
Total superannuation contributions paid by Council for employees	6	<u>418,091</u>	<u>335,738</u>	
<b>Reconciliation of Net Result for the Year to Net Cash Inflow (outflow) from Operating Activities</b>				
20 Net result		7,570,612	2,713,063	
Non-cash items				
Depreciation and amortisation		4,562,748	4,276,228	
		<u>4,562,748</u>	<u>4,276,228</u>	
Investing and development activities				
Net (Profit)/Loss on disposal of non-current assets		493,836	25,769	
Capital grants and contributions		(14,195,215)	(5,291,273)	
		<u>(13,701,379)</u>	<u>(5,265,504)</u>	
Changes in operating assets and Liabilities				
(Increase)/ decrease in receivables		(349,875)	403,901	
(Increase)/decrease in inventory		10,488	(53,121)	
Increase/(decrease) in payables		778,121	494,827	
Increase/(decrease) in other provisions		52,938	153,633	
		<u>491,673</u>	<u>999,241</u>	
Net cash inflow from operating activities		<u>(1,076,346)</u>	<u>2,723,029</u>	
<b>21 Reconciliation of Liabilities Arising From Finance Activities</b>				
		<b>As at 30 June 2020</b>	<b>Cash Flows</b>	<b>As at 30 June 2021</b>
Loans	14	1,063,502	(52,607)	1,010,895
		<u>1,063,502</u>	<u>(52,607)</u>	<u>1,010,895</u>
		<b>As at 30 June 2019</b>	<b>Cash Flows</b>	<b>As at 30 June 2020</b>
Loans	14	1,114,024	(50,522)	1,063,502
		<u>1,114,024</u>	<u>(50,522)</u>	<u>1,063,502</u>

**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**22 Financial Instruments**

Boulia Shire Council has exposure to the following risks arising from financial instruments.

- Credit risk
- Liquidity risk
- Market risk

This note provides information (both qualitative and quantitative) to assist statement users evaluate the significance of financial instruments on the Council's financial position and financial performance, including the nature and extent of risks and how the Council manages these exposures.

**Financial Risk Management**

Boulia Shire Council is responsible for the establishment and oversight of the Risk Management Framework, together with developing and monitoring Risk Management Policies. Council's management approves policies for overall risk management, as well as specifically for managing credit, liquidity and market risk.

The Council's risk management policies are established to identify and analyse the risks faced, to set appropriate limits and controls and to monitor these risks and adherence against limits. The Council aims to manage volatility to minimise potential adverse effects on the financial performance of the Council.

Boulia Shire Council does not enter into derivatives.

**Credit Risk**

Credit Risk is the risk of financial loss if a counterparty to a financial instrument fails to meet its contractual obligations. These obligations arise principally from the Council's investments and receivables from customers.

Exposure to credit risk is managed through regular analysis of credit counterparty ability to meet payment obligations. The carrying amount of financial assets represents the maximum credit exposure.

Investments in financial instruments are required to be made with Queensland Treasury Corporation (QTC) or similar State / Commonwealth Bodies or financial institutions in Australia, in line with the requirements of the *Statutory Bodies Financial Arrangements Act 1982*.

No Collateral is held as security relating to the financial assets held by Boulia Shire Council.

The following table represents the maximum exposure to credit risk based on the carrying amounts of financial assets at the end of the reporting period:

	Note	Council	
		2021	2020
Financial Assets		\$	\$
Cash and equivalents	9	18,063,972	21,513,165
Receivables - rates	10	340,144	165,292
Receivables - other	10	276,455	222,584
<b>Other Credit Exposures</b>			
Guarantees	18	50,265	41,244
<b>Total Financial Assets</b>		<b>18,730,836</b>	<b>21,942,285</b>

*Cash and Cash Equivalents*

The Council may be exposed to credit risk through its Investments in the QTC Cash Fund and QTC Working Capital Facility. The QTC Cash Fund is an asset management portfolio that invests with a wide range of high credit rated counterparties. Deposits with the QTC cash fund are capital guaranteed. Working capital facility deposits have a duration of one day and all investments are required to have a minimum credit rating of "A-", therefore the likelihood of the counterparty having capacity to meet its financial commitments is strong.

*Other Financial Assets*

Other investments are held with financial institutions, which are rated AA2 and P-1 based on rating agency Standard and Poor ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

*Receivables*

In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of defaults.

In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

	Council	
	2021	2020
	\$	\$
Not past due	8,223	188,406
Past due 31-60 days	261,688	59,173
Past due 61-90 days		-
More than 90 days	100,878	137,766
Impaired	(35,313)	(35,313)
<b>Total</b>	<b>335,476</b>	<b>350,032</b>

**Liquidity Risk**

Liquidity risk is the risk that the Council will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Boulia Shire Council is exposed to liquidity risk through its normal course of business and through its borrowings with QTC.

The Council manages its exposure to liquidity risk by maintaining sufficient cash deposits and undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in Note 9.

The following table sets out the liquidity risk in relation to financial liabilities held by Council. It represents the remaining contractual cash flows (Principal and interest) of financial liabilities at the end of the reporting period, excluding the impact of netting agreements.

**Council**

	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
<b>2021</b>					
Trade and other payables	1,375,026	-	-	-	-
Loans - QTC	94,897	379,588	854,073	1,328,558	1,010,895
	1,469,923	379,588	854,073	1,328,558	1,010,895
<b>2020</b>					
Trade and other payables	637,026	-	-	637,026	637,026
Loans - QTC	94,897	379,588	948,970	1,423,455	1,063,503
	731,923	379,588	948,970	2,060,481	1,700,529

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.



**Boulia Shire Council  
Notes to the Financial Statements  
For the year ended 30 June 2021**

**Market Risk**

Market risk is the risk that changes in market prices, such as interest rates, will affect the Council's income or the value of its holdings of financial instruments.

*Interest Rate Risk*

Council is exposed to interest rate risk through Investments with QTC and other financial institutions.

Council has access to a mix of variable and fixed rate funding options through QTC so that interest rate risk exposure can be minimised.

*Sensitivity*

Sensitivity to interest rate movements is shown for variable financial assets and liabilities based on the carrying amount at reporting date.

The following interest rate sensitivity analysis depicts what effect a reasonably possible change in interest rates (assumed to be 1%) would have on the profit and equity, based on the carrying values at the end of the reporting period. The calculation assumes that the change in interest rates would be held constant over the period.

	Net Carrying Amount \$	Effect on Net Result		Effect on Equity	
		1% increase \$	1% decrease \$	1% increase \$	1% decrease \$
<b>2021</b>					
QTC Cash Fund	18,000,063	180,001	(180,001)	180,001	(180,001)
Other investments	-	-	-	-	-
Loans - QTC*	(1,010,895)	-	-	-	-
<b>Net Total</b>	<b>16,989,168</b>	<b>180,001</b>	<b>(180,001)</b>	<b>180,001</b>	<b>(180,001)</b>
<b>2020</b>					
QTC Cash Fund	21,292,171	212,922	(212,922)	212,922	(212,922)
Other investments	-	-	-	-	-
Loans - QTC*	(1,063,502)	-	-	-	-
<b>Net Total</b>	<b>20,228,669</b>	<b>212,922</b>	<b>(212,922)</b>	<b>212,922</b>	<b>(212,922)</b>

\*QTC Generic Debt Pool - the Generic Debt Pool products approximate a fixed rate loan. There is negligible impact on interest sensitivity from changes in interest rates for Generic Debt Pool borrowings.

**Fair Value**

The fair value of receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of a debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 14.

QTC applies a book rate approach in the management of debt and interest rate risk, to limit the impact of market value movements to client's cost of funding. The book value represents the carrying value based on amortised cost using the effective interest method.

**23 Events after the reporting period**

There were no material adjusting events after the balance date.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**24 Transactions with Related Parties**

**(a) Transactions with Associates**

Nil

**(b) Transactions with Joint Ventures**

Nil

**(c) Transactions with Key Management Personnel (KMP)**

KMP include the Mayor, Councillors, Council's Chief Executive Officer and some Executive Management. The compensation paid to KMP for 2020/21 comprises:

	2021	2020
	\$	\$
Short-term employee benefits	706,056	583,449
Post-employment benefits	23,808	16,136
Long-term benefits	135,289	106,572
<b>Total</b>	<b>865,150</b>	<b>706,158</b>

Detailed Remuneration disclosures are provided in the annual report.

**(d) Transactions with other Related Parties**

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse.

Details of transactions between council and other related parties are disclosed below:

Details of Transaction	2021	2020
	\$	\$
Employee expenses for close family members of key management personnel	261,086	186,515
Purchase of materials and services from entities controlled by key management personnel	437,653	368,700

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

The council employs 45 staff of which only 4 are close family members of key management personnel.

(ii) The purchases of materials and services from entities controlled by key management personnel were on an arm's length basis in accordance with Council's procurement policies. The total disclosed includes the following:

Payments charged by entities controlled by key management personnel	Details of related party	2021	2020
		\$	\$
Purchase of materials and services from entities controlled by key management personnel	Anthony Britton, a contractor employed by Council to undertake various construction works throughout the course of the year, is a related party of Councillor Rebecca Britton. He was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.		182,717
Purchase of materials and services from entities controlled by key management personnel	Tim Edgar, a contractor employed by Council to undertake various electrical works throughout the course of the year, is a related party of Councillor Rebecca Britton. He was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	273,398	75,071
Purchase of materials and services from entities controlled by key management personnel	Dannileah Stewart, a contractor employed by Council to undertake various cleaning works throughout the course of the year, is a related party of Ron Callope. She was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	135,355	64,386
Purchase of materials and services from entities controlled by key management personnel	Various other minor and immaterial related party transactions.	28,900	26,526
<b>Total</b>		<b>437,653</b>	<b>368,700</b>

**(e) Loans and guarantees to / from Related Parties**

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

**(f) Transactions with Related Parties that have not been disclosed**

Most of the entities and people that are related parties of council live and operate within the Boulia Shire Council. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Gym membership
- Dog registration
- Venue hiring
- Borrowing books from a council library

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

**Boulia Shire Council**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

**25 Contract Balances**

Contract assets represents the excess off cash incurred in relation to a contract with the customer or construction of an asset over the amounts that Council has invoiced the customer or the grantor. Where Council has invoiced the customer or the grantor amounts in excess of what is incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	<b>2021</b>	<b>2020</b>
<b>Contract liabilities</b>		
- Under AASB 15	-	-
- Under AASB 1058	2,221,520	4,618,501
<b>Total contract liabilities</b>	<b><u>2,221,520</u></b>	<b><u>4,618,501</u></b>

(i) Contract liabilities breakdown

Funds received upfront to construct Council controlled assets	1,874,869	4,618,501
Non-capital performance obligations not yet satisfied	346,651	-
	<b><u>2,221,520</u></b>	<b><u>4,618,501</u></b>

(ii) Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds received upfront to construct Council controlled assets	4,618,501	-
Non-capital performance obligations not yet satisfied	-	-
	<b><u>4,618,501</u></b>	<b><u>-</u></b>

(iii) There was no significant movements in contract liabilities that have occurred during the year.

**26 Impact of COVID outbreak on Council operations and financial position**

Council has experienced very little impact on its operations since the outbreak of COVID. Along with all Western Queensland the council area has been and remains free of any COVID cases. Council has not had to consider any rates or charges remissions or deferrals as a result of the economic impact of the COVID virus and has not made any changes to its operations over the months since the outbreak of the COVID virus and furthermore at the date of this report does not see the need to do so.


**Boulia Shire Council  
Financial Statements  
For the year ended 30 June 2021**

**Management Certificate  
For the year ended 30 June 2021**

These general purpose financial statements have been prepared pursuant to Sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with Section 212(5) of the Regulation we certify that:

- (i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages **3 to 28**, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.



\_\_\_\_\_  
Mayor  
Eric Britton

Date 22, 10, 2021



\_\_\_\_\_  
Chief Executive Officer  
Lynn Moore

Date 22, 10, 21

## INDEPENDENT AUDITOR'S REPORT

To the councillors of Boulia Shire Council

### Report on the audit of the financial report

#### Opinion

I have audited the financial report of Boulia Shire Council.

In my opinion, the financial report:

- a) gives a true and fair view of the council's financial position as at 30 June 2021, and of its financial performance and cash flows for the year then ended
- b) complies with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including significant accounting policies and other explanatory information, and the certificate given by the Mayor and Chief Executive Officer.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Boulia Shire Council's annual report for the year ended 30 June 2021 was the current year financial sustainability statement and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon. However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the current year financial sustainability statement.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of the councillors for the financial report**

The councillors are responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Local Government Act 2009*, the Local Government Regulation 2012 and Australian Accounting Standards, and for such internal control as the councillors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The councillors are also responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the council or to otherwise cease operations of the council.

#### **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.

- Conclude on the appropriateness of the council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### **Report on other legal and regulatory requirements**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

#### **Prescribed requirements scope**

The prescribed requirements for the establishment and keeping of accounts are contained in the *Local Government Act 2009*, any other Act and the *Local Government Regulation 2012*. The applicable requirements include those for keeping financial records that correctly record and explain the council's transactions and account balances to enable the preparation of a true and fair financial report.



Michael Claydon  
as delegate of the Auditor-General

28 October 2021

Queensland Audit Office  
Brisbane


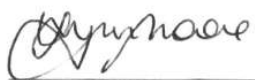
**Boulia Shire Council**  
**Current-year Financial Sustainability Statement**  
**For the year ended 30 June 2021**

**Measures of Financial Sustainability**

	How the Measure is Calculated	Actual	Target
Council's performance at 30 June 2021 against key financial ratios and targets			
Operating Surplus Ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	-64.23%	0% and 10%
Asset Sustainability Ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	56.61%	> 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-135.46%	< 60%

**Note 1 - Basis of Preparation**

The current year Financial Sustainability Statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the Financial Management (Sustainability) Guideline 2013. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2021.

Certificate of Accuracy For the year ended 30 June 2021	
This Current-year Financial Sustainability Statement has been prepared pursuant to Section 178 of the <i>Local Government Regulation 2012</i> (the Regulation).	
In accordance with Section 212(5) of the Regulation we certify that this Current-year Financial Sustainability Statement has been accurately calculated.	
 _____ Mayor Eric Britton Date: <u>22/10/2021</u>	 _____ Chief Executive Officer Lynn Moore Date: <u>22/10/21</u>



## INDEPENDENT AUDITOR'S REPORT

To the councillors of Boulia Shire Council

### Report on the current-year financial sustainability statement

#### Opinion

I have audited the accompanying current-year financial sustainability statement of Boulia Shire Council for the year ended 30 June 2021, comprising the statement, explanatory notes, and the certificate of accuracy given by the Mayor and the Chief Executive Officer.

In accordance with s.212 of the Local Government Regulation 2012, in my opinion, in all material respects, the current-year financial sustainability statement of Boulia Shire Council for the year ended 30 June 2021 has been accurately calculated.

#### Basis of opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the current-year financial sustainability statement* section of my report.

I am independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Emphasis of matter – basis of accounting

I draw attention to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the Financial Management (Sustainability) Guideline 2013 for the purpose of fulfilling the council's reporting responsibilities under the Local Government Regulation 2012. As a result, the statement may not be suitable for another purpose. My opinion is not modified in respect of this matter.

#### Other Information

Other information comprises financial and non-financial information (other than the audited financial report) in an entity's annual report.

At the date of this auditor's report, the available other information in Boulia Shire Council's annual report for the year ended 30 June 2021 was the general purpose financial statements and long-term financial sustainability statement.

The councillors are responsible for the other information.

My opinion on the current-year financial sustainability statement does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

However, as required by the Local Government Regulation 2012, I have expressed a separate opinion on the general purpose financial report.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report and my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this information, I am required to report that fact. I have nothing to report in this regard.

#### **Responsibilities of the councillors for the current-year financial sustainability statement**

The councillors are responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the Local Government Regulation 2012. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

#### **Auditor's responsibilities for the audit of the current-year financial sustainability statement**

My objectives are to obtain reasonable assurance about whether the current-year financial sustainability statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the council's future sustainability.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

*M. Claydon*

Michael Claydon  
as delegate of the Auditor-General

28 October 2021

Queensland Audit Office  
Brisbane

**Boulia Shire Council**  
**Unaudited Long-Term Financial Sustainability Statement**  
**Prepared as at 30 June 2021**

**Measures of Financial Sustainability**  
**Council**

Measure	Target	Actuals at 30 June 2021	Projected for the years ended								
			30 June 2022	30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	
Operating Surplus Ratio	0% to 10%	64.23%	19.96%	-24.48%	26.18%	-26.07%	26.16%	-27.89%	27.72%	-27.69%	27.86%
Asset Sustainability Ratio	- 90%	56.61%	106.67%	111.53%	100.88%	73.42%	72.22%	79.62%	72.12%	79.62%	68.70%
Net Financial Liabilities Ratio	- 60%	131.46%	97.14%	82.56%	83.21%	83.62%	83.96%	84.29%	84.80%	84.89%	84.69%

**Council's Financial Management Strategy**

Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven (7) key financial performance indicators to guide our financial health. In addition to the financial indicators, we have the above three (3) sustainability indicators that have been set by the Department of State Development, Infrastructure, Local Government and Planning to help monitor the long-term sustainability of all Councils across Queensland. Throughout the financial year, these indicators are calculated and reported on monthly at Council meetings, as part of a full suite of financial reports. Should there be any deviation outside these parameters, the executive management and Council will be fully informed and may take corrective action as required.

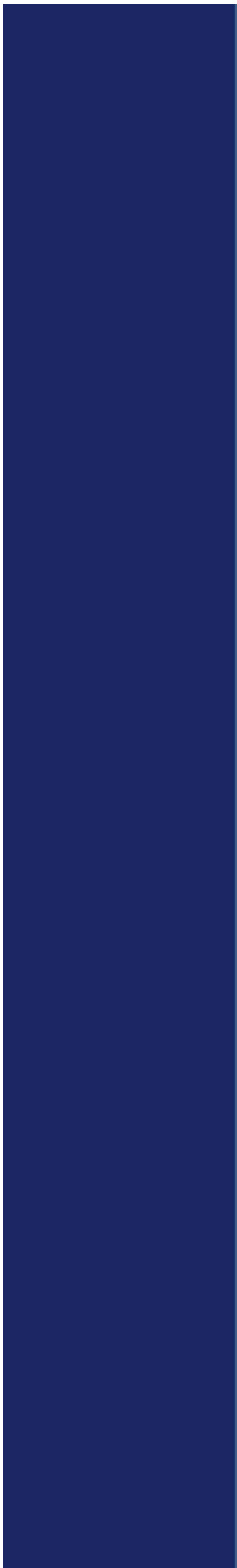
**Certificate of Accuracy**  
**For the Long-term Financial Sustainability Statement prepared as at 30 June 2021**

This Long-term Financial Sustainability Statement has been prepared pursuant to Section 178 of the Local Government Regulation 2012 (the Regulation)

In accordance with Section 212(1) of the Regulation we certify that this Long-term Financial Sustainability Statement has been accurately calculated.

  
 Mayor  
 Eric Britton  
 Date: 22/10/21

  
 Chief Executive Officer  
 Lynn Moore  
 Date: 22/10/21



# **BSC 2020/2021 Final Management Letter - External Audit**

3 November 2021

Mayor Eric Britton  
Boulia Shire Council  
Herbert Street  
BOULIA QLD 4829

Dear Mayor Britton

#### **Final Management Report for Boulia Shire Council**

We have completed our 2021 financial audit for Boulia Shire Council. Michael Claydon, Director issued an unmodified audit opinion on your financial statements.

The purpose of this letter is to update you on any matters that have arisen since we presented our closing report to the audit committee on 15 October 2021.

#### **Reporting on issues identified after the closing report**

I can confirm that we have not identified significant issues since the presentation of our closing report. Issues and other matters formally reported to management and an update on actions taken by management to resolve these issues is included as Appendix A to this letter.

#### **Report to parliament**

Each year we report the results of all financial audits and significant issues to Parliament.

Consistent with previous years, we intend to include the results of our audit of Boulia Shire Council in our report to Parliament on the results of the Local Government sector. In this report we will comment on the results of our audit of your financial report, any significant internal control issues we identified, and the overall results of the sector, including, major transactions and events. We will discuss the proposed content of our report with your Director of Corporate Services and will continue to consult as we draft our report. Formally, you will have an opportunity to comment on our report and for these comments to be included in the final report.

#### **Audit fee**

The final audit fee for this year is \$59,000 exclusive of GST (2020: \$55,000). This fee is in line with the estimated fee in our external audit plan.

We would like to thank you and your staff for their engagement in the audit this year, and look forward to working with your team again next year,

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 07 3939 9733.

Yours sincerely



**Liam Murphy**  
Engagement Partner

cc Mrs Lynn Moore Chief Executive Officer  
cc Mrs Kaylene Sloman Director of Corporate Services

SENSITIVE

1

## Appendix A1—Matters previously reported



The following table summarises all control deficiencies, financial reporting issues and other matters that have previously been raised but are not yet resolved. The listing includes issues from our reports this year and those issues raised in prior years.

Our risk ratings are as follows—refer to [Our rating definitions](#) for more detail.

### Internal control issues

### Financial reporting issues

Significant deficiency	Deficiency	Other matters	High	Medium	Low

Reference	Issue	Status/Comment action date
<b>Internal control issues</b>		
<b>Significant deficiencies</b>		
Issue 1.1 Interim Management Letter 25.06.15 15IR1.1	<b>Long Term Asset Management Plans not up to date</b> The long-term asset management plan of the Council has not been updated for a number of years. Operational plans of the Council and its long-term financial sustainability are all dependent on effective management of the assets	<b>Work in Progress</b> Draft long term asset management plans have been currently prepared for all areas. The land and building AMP has formally been signed off at the current time. Outstanding AMP's are anticipated to be signed off before 31 December 2021.
<b>Financial reporting issues</b>		
<b>Medium risk</b>		
19-FR1	<b>Presentation of Financial Statements and Mapping</b> In the prior audit periods, issues were identified in relation to the consistency of the mapping of general ledger accounts through to the financial statements. Following the engagement of an external accountant to prepare the financial statements and increased depth provided in account mapping, these issues were eliminated in the 2021 year.	<b>Resolved</b>
18-CR3.1	<b>Provision for Landfill Restoration</b> As previously noted, the Council has only one landfill site and had not finalised a position on the rehabilitation costs on the expiry of the current site. Following an assessment by an independent consultant, it was calculated that any rehabilitation cost was minimal and a provision of under \$11,000 was required. A new Council policy was adopted in September 2021 recognising the position of Boulia Shire Council.	<b>Resolved</b>

## Appendix A1—Matters previously reported



Reference	Issue  ⊖ Medium risk	Status/Comment action date
21 IR.01	<p><b>Revenue Recognition</b></p> <p>Significant balances remained on the balance sheet in Contract Liabilities for the 2021 audit period and were not recognised as revenue in the Statement of Comprehensive Income until just before year end. The revenue disclosed in the monthly management figures was therefore not in accordance with the required Revenue standard.</p> <p>As is best practice, we recommend that the revenue recognition for contract liabilities is reviewed on a monthly/quarterly basis to ensure that accurate disclosure is available to Council</p>	<p><b>Work in Progress</b></p> <p>The Director of Corporate Services agreed that this was not best practice.</p> <p>To be reviewed in early 2022 when EAP for 2022 audit prepared.</p>
21 IR.02	<p><b>Clearance of Work-In-Progress Accounts</b></p> <p>Work-in-progress accounts were not regularly cleared in the 2021 audit period and as a result, costs were only transferred to the relevant categories in the Fixed Asset Register in last few months of the 2021 audit period.</p> <p>This results in depreciation charges being significantly understated whilst the completed asset remains not capitalised. While capitalisation of the assets will be correctly dated and processed in the asset register when subsequently processed, the monthly management accounts do not accurately reflect the completed assets held by the Council at a said point-in-time.</p> <p>As is best practice, we recommend that the work-in-progress clearing accounts are reviewed on a monthly/quarterly basis to ensure that accurate disclosure is available to Council.</p>	<p><b>Work in Progress</b></p> <p>The Director of Corporate Services agreed that this was not best practice.</p> <p>To be reviewed in early 2022 when EAP for 2022 audit prepared.</p>



## Appendix B—Our rating definitions




### Internal rating definitions

	Definition	Prioritisation of remedial action
<b>Significant deficiency</b> 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> <li>the risk of material misstatement in the financial statements</li> <li>the risk to reputation</li> <li>the significance of non-compliance with policies and applicable laws and regulations</li> <li>the potential to cause financial loss including fraud, or</li> <li>where management has not taken appropriate timely action to resolve the deficiency.</li> </ul>	<p>This requires immediate management action to resolve.</p>
<b>Deficiency</b> 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	<p>We expect management action will be taken in a timely manner to resolve deficiencies.</p>
<b>Other matter</b> 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	<p>Our recommendation may be implemented at management's discretion.</p>

### Financial reporting issues

	Potential effect on the financial statements	Prioritisation of remedial action
<b>High</b> 	<p>We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.</p>	<p>This requires immediate management action to resolve.</p>
<b>Medium</b> 	<p>We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We expect management action will be taken in a timely manner.</p>
<b>Low</b> 	<p>We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.</p>



# **Internal Audit - Audit Plan - Sales, Receipting, Trading Stock**

**Boulia Shire Council - Internal Audit Plan**  
**November 2021 Internal Audit Project**  
*Sales, Cash Receipting and Trading Inventory (Business Activities)*

**1. Background**

Boulia Shire Council operates a number of commercial activities including tourism facilities, airport, recreation facilities and private works. This means that there are several cash collection/receipting points, including the Council administration. Some of the enterprises will also hold trading stock on hand which should typically be subject to their own controls.

The audit will identify the controls which exist around invoicing, cash collections and trading inventory with particular focus on the business activities, and test the effectiveness of these controls.

**2. Sales and Cash Receipting**

This part of the project will examine the sales and cash receipting across whole of Council, however with particular emphasis on cash takings through business activities. The following are risks and controls examined in the audit:

Risk Identification	Typical Control Measures
<ul style="list-style-type: none"> <li>• The risk of loss or theft of cash through poor cash handling and banking practices.</li> <li>• The risk of errors or omissions in the invoicing process, especially the risk that Council has not captured all revenue generating activities, but also including the risk that pricing and times or quantities might be incorrect.</li> <li>• The risk that debtors have been materially understated, principally as a result of omissions, credits, write-offs and/or inflated provision for doubtful debts.</li> <li>• The risk of loss of revenue due to inadequate debt collection practices.</li> <li>• The risk that invoices have been made out to the wrong debtor.</li> <li>• The risk of fraud resulting from management override of controls.</li> </ul>	<ul style="list-style-type: none"> <li>• All receipts are sequentially pre-numbered and adequately accounted for.</li> <li>• Unexpected cash counts are conducted.</li> <li>• There is adequate physical security of all cash collection sites.</li> <li>• All amounts received are deposited intact and promptly.</li> <li>• Daily deposit totals, debtors postings and cash sales are reconciled.</li> <li>• Duties are segregated, particularly in relation to ordering, invoicing and handling of receipts.</li> <li>• All invoices are supported by relevant documentation.</li> <li>• Invoices are promptly processed.</li> <li>• Statements are promptly sent to debtors.</li> <li>• Controls exist to ensure that all invoices are properly posted to the general ledger. (e.g. Debtors and ledger are integrated).</li> <li>• There are effective credit checks on, particularly, new customers prior to sales being approved.</li> <li>• Credit limits are enforced.</li> <li>• Sales of stock and private works appropriately authorised.</li> <li>• Credit note and discounts appropriately documented and authorised.</li> <li>• Independent bank reconciliations are conducted and all receipts are validated.</li> <li>• Effective supervision.</li> </ul>

The following audit activities will be undertaken:

1. Sample test check sales invoices and receipts. Testing will include:
  - Adequacy of supporting documents
  - Evidence goods/services issued
  - Evidence private works requests sufficiently completed
  - Authorisation procedures
  - Matching of receipts to banking
  - Sufficiency of oversight and monitoring
2. Review cash control and banking procedures (and supporting documentation) at each cash collection point
3. Enquiry of key personnel to establish knowledge of and adherence to procedures
4. Analytical review of data set
5. Observation of work practices
6. Documentation review – Operating Procedures

### 3. Trading Stock Management

Some business activities will include trading stock i.e. effectively a shop environment. These types of activities often sit outside of the Council Stores management and in fact can sometimes be recorded on a separate inventory system.

The review of trading stock will examine the following:

- Physical security measures to manage and control movements and minimise the opportunity for loss or theft;
- Inventory control procedures to track, record and monitor the movement of inventory;
- The accuracy and completeness of quantity and unit rates contained in Council's Inventory Management systems; and
- Monitoring of stock movements, cost of goods sold and gross profit margins on trading items.

The following table summarises the audit risks being assessed and the control measures to be examined in the audit project:

Risk Identification	Typical Control Measures
<ul style="list-style-type: none"> <li>• The risk of loss or theft of poorly secured inventory items.</li> <li>• The risk that goods inwards have been overstated, understated or not recorded.</li> <li>• The risk that goods sold have been overstated, understated or not recorded.</li> <li>• The risk that inventory at year end has been overstated or understated.</li> <li>• The risk of fraud resulting from management override of controls.</li> </ul>	<ul style="list-style-type: none"> <li>• Duties are segregated.</li> <li>• Unauthorised access is restricted. Valuable items are properly secured. There is a responsible overseer.</li> <li>• There is adequate protection against fire, decay and deterioration.</li> <li>• Insurance cover is adequate and regularly reviewed.</li> <li>• Items received into stock are properly controlled.</li> <li>• Stock sales are properly controlled.</li> <li>• Stocks held by third parties are properly controlled.</li> <li>• Independent regular stock counts are performed.</li> <li>• There are adequate stock take instructions issued.</li> <li>• Results of stock counts are independently reviewed, differences are investigated and adjustments approved.</li> <li>• Supervision is effective.</li> </ul>

This part of the audit will involve:

1. Sample test check stock items (a range of sampling techniques will be used). Testing will include:
  - Accuracy of stock numbers
  - Accuracy of unit rates
  - Adequacy of documentation
  - Currency of system updates
  - Accuracy of inventory records
  - Obsolescence monitoring
  - Sufficiency of oversight and monitoring
2. Review of documentation including operational policies, procedures, guidelines and delegations registers;
3. Interviews with key staff to document processes, key risks, and an understanding of the existing control environment;
4. Analytical review of data set e.g. variances, statistical trends, stock movement and gross profit reporting
5. Observation of work practices and physical controls in shop areas.

#### **4. Timeframes**

The estimated time to complete the project will be 2- 3 days onsite, commencing 15 November 2021.

A report covering the audit project will be provided to Council within two weeks of completion.



# **Boulia Shire Council 2021 Closing Report**

15 October 2021

## SENSITIVE

15 October 2021

Ms Lynn Moore  
Chief Executive Officer  
Boulia Shire Council  
Herbert Street  
BOULIA QLD 4829

Dear Ms Moore

### 2021 Closing report

We present to you our closing report for Boulia Shire Council ("council") for the financial year ended 30 June 2021. It includes the results of our audit, identified audit misstatements, and other matters.

Our audit was conducted in accordance with our external audit plan issued 1 April 2021. We confirm that up to the date of this report we have maintained our independence obligations in relation to our conduct of this audit.

Based on the information that has been assessed as part of our audit, we expect to issue an unmodified audit opinion.

The results of our audit of Boulia Shire Council's financial statements will be included in our report to parliament. This report will also include comments on performance and sustainability matters, significant internal control issues, major transactions and events and the overall results of the Local Government sector.

This report is prepared in accordance with the *Auditor-General Act 2009*.

QAO is keen to hear your views about the audit services we provide and will seek your feedback via an online survey. This survey will help us understand what is working well and where there are opportunities for us to improve our engagement with you.

If you have any questions or would like to discuss the audit report, please contact me on 07 38399733 or David Lloyd on 07 49272744.

Yours sincerely



**Liam Murphy**  
Engagement Partner

Enc.

cc. Eric Britton, Mayor Boulia Shire Council  
Peter O'Regan, Chairman of Audit & Risk Management Committee  
Kaylene Sloman, Director of Corporate Services, Boulia Shire Council

# 1. Summary

This closing report summarises the results our audit of Bouliia Shire Council's financial statements for the year ended 30 June 2021, including how we responded to significant financial reporting risks.

Our final audit opinion is subject to completion of the financial statement audit process. Key aspects to be finalised are included below. An update on these matters will be communicated at the Audit and Risk Committee meeting.

## Highlights

**Expected audit opinion**

We expect to issue an unmodified opinion on the financial statements.

**Financial statement preparation maturity**

● Integrated

Refer to *Section Error! Reference source not found. Error! Reference source not found.* for further details.

**Internal control environment**

Control environment	Risk assessment	Control activities	Information and communication	Monitoring controls
● Effective	● Effective	● Partially effective	● Effective	● Effective

Refer to *Section 6 Audit issues* for further details.

**Materiality \$162,280**

[Decrease of \$27,720 to planning materiality .

**Estimated final fees**

**\$59,000**

## Outstanding audit matters

Item	Responsibility
Financial statements review—quality check over final version	Audit
Subsequent events update—review of transactions to date of signing	Management and Audit
Management representation letter—to be signed with the financial statements	Management
Financial report certification—signing of the financial statements by management following adoption by the Audit and Risk committee	Management and Audit
Any additional matters to be discussed by and amendments arising from the forthcoming Audit and Risk Committee meeting	Management and Audit



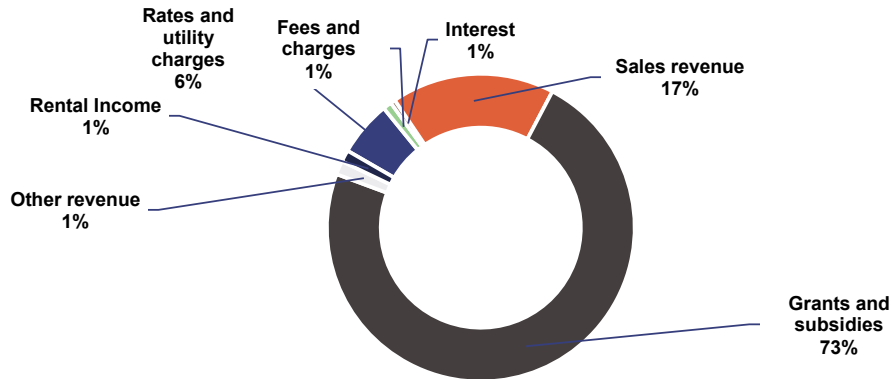


## 2. Key insights

A summary of Bouliia Shire Council's financial results and balances is highlighted below.

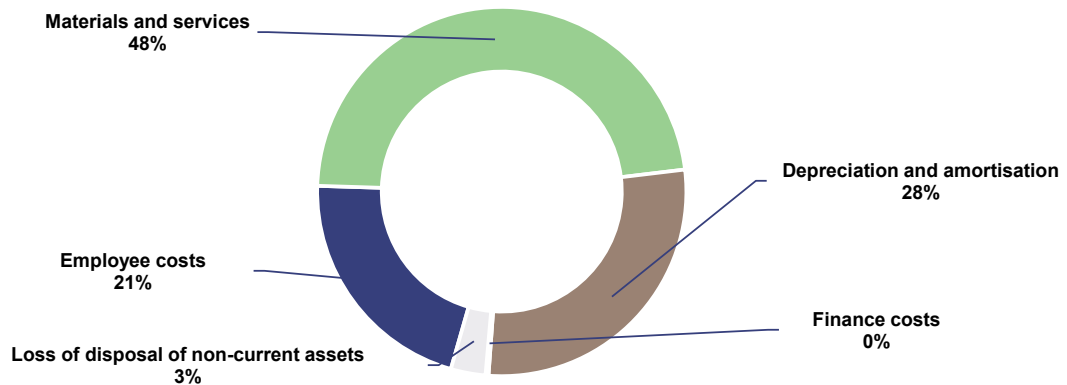
### Revenue Breakdown Year Ended 30 June 2021

Detailed below is the breakdown of revenue for the year ended 30 June 2021. As can be seen no category has moved significantly in comparison to the 2020 year. All categories had less than 7% movement



### Expenditure Breakdown Year Ended 30 June 2021

Detailed below is the breakdown of expenditure for the year ended 30 June 2021. As can be seen no category has moved significantly in comparison to the 2020 year. All categories had less than 5% movement

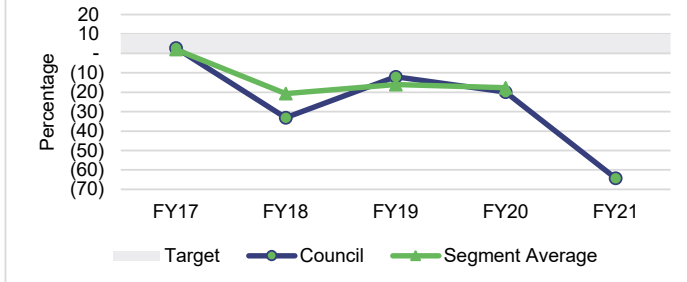
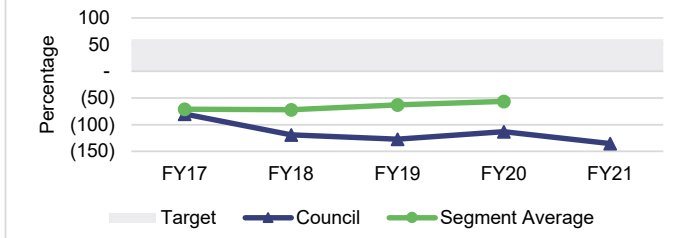
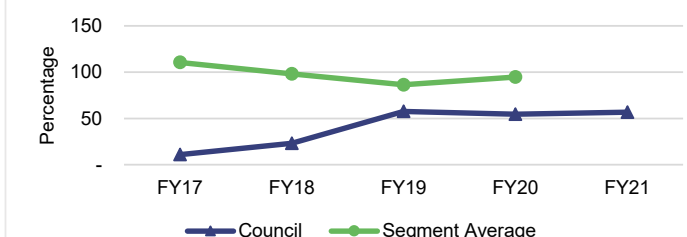


**SENSITIVE**

### 3. Financial sustainability assessment

The table below details our assessment of your financial sustainability and is based on the three ratios that council is required to report under the *Local Government Regulations*. Our assessment of council's overall financial sustainability risk is **moderate** risk.

Refer to Appendix D for guidance on how these ratios are calculated and our financial sustainability risk rating definitions.

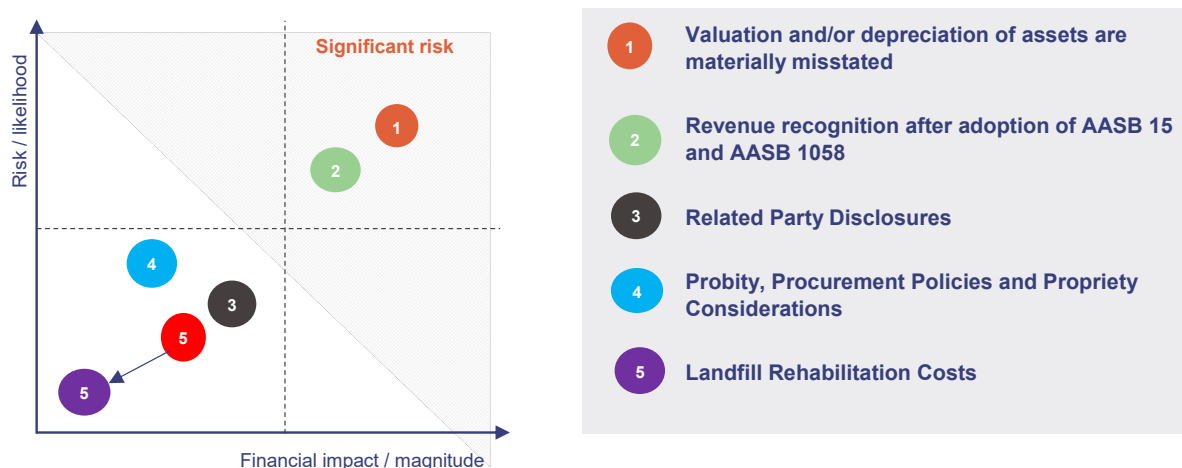
Operating surplus ratio	Commentary																								
<p data-bbox="225 573 914 645">Operating surplus ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 656 914 936"> <caption>Operating surplus ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Target Range (%)</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>0 to 10</td> <td>5</td> <td>5</td> </tr> <tr> <td>FY18</td> <td>0 to 10</td> <td>-35</td> <td>-25</td> </tr> <tr> <td>FY19</td> <td>0 to 10</td> <td>-10</td> <td>-15</td> </tr> <tr> <td>FY20</td> <td>0 to 10</td> <td>-20</td> <td>-20</td> </tr> <tr> <td>FY21</td> <td>0 to 10</td> <td>-65</td> <td>-65</td> </tr> </tbody> </table>	Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)	FY17	0 to 10	5	5	FY18	0 to 10	-35	-25	FY19	0 to 10	-10	-15	FY20	0 to 10	-20	-20	FY21	0 to 10	-65	-65	<p data-bbox="962 566 1370 645">Council's five-year average operating ratio is -25.27%. This is outside the target range.</p> <p data-bbox="962 663 1380 1014">The average operating surplus ratio indicates that Council is unable to generate enough funding from its own source revenue. There is significant reliance on grants and contributions from various sources, in the absence of which council may not be able to sustain its ongoing operations. This also indicates that council has no ability to fund any capital projects without capital grants and contributions. Council should prioritise looking at options to increase its revenue and reduce its spending levels in the short-term.</p>
Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)																						
FY17	0 to 10	5	5																						
FY18	0 to 10	-35	-25																						
FY19	0 to 10	-10	-15																						
FY20	0 to 10	-20	-20																						
FY21	0 to 10	-65	-65																						
<p data-bbox="225 1050 914 1182">Net financial liabilities ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 1193 914 1429"> <caption>Net financial liabilities ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Target Range (%)</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>0 to 50</td> <td>-75</td> <td>-75</td> </tr> <tr> <td>FY18</td> <td>0 to 50</td> <td>-110</td> <td>-85</td> </tr> <tr> <td>FY19</td> <td>0 to 50</td> <td>-105</td> <td>-80</td> </tr> <tr> <td>FY20</td> <td>0 to 50</td> <td>-115</td> <td>-75</td> </tr> <tr> <td>FY21</td> <td>0 to 50</td> <td>-135</td> <td>-75</td> </tr> </tbody> </table>	Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)	FY17	0 to 50	-75	-75	FY18	0 to 50	-110	-85	FY19	0 to 50	-105	-80	FY20	0 to 50	-115	-75	FY21	0 to 50	-135	-75	<p data-bbox="962 1122 1394 1200">Council's net financial liabilities ratio as at 30 June 2021 is -135.46%. This is within the target range.</p> <p data-bbox="962 1218 1394 1413">The net financial liabilities ratio indicates that Council's capital structure appears adequate for its size. However, if council intends to obtain debt funding for future capital projects, its negative operating surplus ratio suggests council may experience difficulty in repaying this debt.</p>
Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)																						
FY17	0 to 50	-75	-75																						
FY18	0 to 50	-110	-85																						
FY19	0 to 50	-105	-80																						
FY20	0 to 50	-115	-75																						
FY21	0 to 50	-135	-75																						
<p data-bbox="225 1458 914 1590">Asset sustainability ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 1601 914 1836"> <caption>Asset sustainability ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>15</td> <td>110</td> </tr> <tr> <td>FY18</td> <td>25</td> <td>100</td> </tr> <tr> <td>FY19</td> <td>55</td> <td>85</td> </tr> <tr> <td>FY20</td> <td>50</td> <td>95</td> </tr> <tr> <td>FY21</td> <td>55</td> <td>95</td> </tr> </tbody> </table>	Fiscal Year	Council (%)	Segment Average (%)	FY17	15	110	FY18	25	100	FY19	55	85	FY20	50	95	FY21	55	95	<p data-bbox="962 1529 1377 1585">Council's average asset sustainability ratio is 56.61%. This is outside the target range.</p> <p data-bbox="962 1603 1377 1765">The average asset sustainability ratio indicates that Council may not be in a position to replace its assets as they near the end of their useful life. As such, council may encounter a reduction in the asset's service levels previously expected.</p>						
Fiscal Year	Council (%)	Segment Average (%)																							
FY17	15	110																							
FY18	25	100																							
FY19	55	85																							
FY20	50	95																							
FY21	55	95																							



## 4. Audit conclusions

### Areas of audit focus

Our external audit plan identified the areas of your financial report that we considered to be at greatest risk of material error. These areas of focus are reflected in the map below, [together with any changes in our assessment of the risk of material error during the audit period].



Our overall conclusions on these areas of audit focus are outlined in the table below.

Risk	Description	Audit conclusion
1	<p><b>Valuation and/or depreciation of assets are materially misstated</b></p> <p>Valuation involves significant estimates and judgements</p> <p>Desktop valuations will be performed on all infrastructure assets. Infrastructure assets generally have long lives which require significant estimation</p>	<p>We performed the following procedures over the risk</p> <ul style="list-style-type: none"> <li>Reviewed the desktop valuations performed and the indexation calculated by independent valuers for the 2021 year and this was confirmed to be immaterial to the financial statements and therefore not applied as at 30 June 2021</li> <li>Undertook substantive transaction testing on fixed asset additions and disposals during the year by sample.</li> <li>Assessed whether impairment indicators existed on property plant and equipment.</li> <li>Reviewed the reasonableness and consistency of depreciation rates used for each asset category.</li> <li>Assessed whether the accounting policies for property, plant and equipment are appropriate and consistently applied.</li> <li>Reviewed reconciliations between fixed asset register and the general ledger.</li> </ul> <p><b>Based on the results of the procedures performed, we have reasonable assurance that property plant and equipment are not materially misstated.</b></p>
2	<p><b>Revenue recognition after adoption of AASB15 and AASB 1058</b></p> <p>Correct recognition of revenue in accordance with contract milestones</p>	<p>We performed the following procedures over the risk:</p> <ul style="list-style-type: none"> <li>Updated our understanding of the internal control environment in operation for the significant income streams and undertaking test of controls to ensure that the key controls within these systems have been operating in the period under audit;</li> <li>Reviewed the appropriateness of the revenue recognition policy to ensure correct application of AASB 15 and AASB 1058;</li> </ul>



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## 4. Audit conclusions (continued)

Risk	Description	Audit conclusion
2	<b>Revenue recognition after adoption of AASB15 and AASB 1058 (continued)</b>	<ul style="list-style-type: none"> <li>Undertook substantive analytical procedures on major revenue streams;</li> <li>Performed detailed cut-off testing to ensure that revenue transactions around the year end have been recorded in the correct period and deferred revenue have been properly accounted for;</li> <li>Reviewed post year end receipts to ensure completeness of income being recorded in the accounting period;</li> </ul> <p><b>Based on the audit work performed above, we have reasonable assurance that revenue is not materially misstated. Also, we have concluded that revenue has been recognised and disclosed in accordance with Australian Accounting Standards.</b></p>
3	<b>Related Party Disclosures</b> Risk of related party transactions not being identified and disclosed by the Council, or that related party transactions are not reported accurately	<p>We performed the following procedures over the risk:</p> <ul style="list-style-type: none"> <li>Reviewed of policies and processes implemented to identify related party transactions</li> <li>Performed Substantive procedures on identifying related party transactions including procedures to assess completeness</li> <li>Requested related party questionnaires to be completed by councillors/key management personnel</li> </ul> <p><b>No issues identified.</b></p>
4	<b>Probity, Procurement Policies and Propriety Considerations</b> Appropriateness of expenses and liabilities recorded in the financial statements Transactions with related parties Management override of controls	<p>We performed the following procedures over the risk:</p> <ul style="list-style-type: none"> <li>controls over procurement and contract management and assess compliance with legislative requirements</li> <li>reviewed Council's fraud policy</li> <li>vendor Masterfile change controls reviewed</li> </ul> <p>automated authorisation workflows reviewed completeness of related parties and compliance with disclosure requirements checked</p> <p><b>No issues identified.</b></p>
5	<b>Landfill Rehabilitation Costs</b> The Council has only one landfill site and currently budgets \$10k in each audit period for restoration during the year. Operational costs are incurred in the rehabilitation of the landfill site for earthworks, restoration and tree planting. No final rehabilitation cost had been calculated at the initial planning stage.	<p>Reviewed the policy adopted by the Council in September 2021 and determined that the policy adopted was reasonable and adequate under the circumstances.</p> <p>Council has adopted a provision of \$20,000 in the financials as at 30 June 2021 to account for recommendations of the provision by an independent expert. This provision will be maintained until the Council determines that they will close the landfill site.</p>



## 4. Audit conclusions (continued)





### Other audit opinions

In conjunction with our 2020-21 audit of the Council, we will issue audit opinions on special purpose financial reports prepared for the Roads to Recovery grant acquittal. This special purpose financial report is yet to be issued at the date of this report.

### Materiality

Our audit materiality thresholds were reassessed based on your year-end financial statement balances and were changed since we communicated them in the external audit plan.

We used these thresholds in assessing misstatements.

 Overall materiality	 Performance materiality	 Clearly trivial threshold	 Specific—property, plant & equipment
<b>\$162,280</b>	<b>\$ 121,710</b>	<b>\$16,228</b>	<b>\$4,835,690</b>
[per external audit plan \$190,000]	[per external audit plan \$142,500]	[per external audit plan \$19,000]	[per external audit plan \$4,779,000]

### Evaluation of misstatements

At the date of this report, we have identified misstatements of \$50,258 that remain uncorrected by management. If corrected these would result in an increase in net assets and an increase in the operating result.

Details of these corrected and uncorrected misstatements are included in Appendix B to this closing report.

### Evaluation of disclosure misstatements

At the date of this report, we have not identified misstatements in disclosures that required correction to the financial statements.

We have also identified misstatements in disclosures that have not been corrected in the financial statements. These uncorrected disclosure misstatements do not materially misstate the financial statements.

Details of these corrected and uncorrected disclosure misstatements are included in Appendix B to this closing report.








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## 5. Audit issues

### Internal controls

This table summarises our reporting on significant deficiencies/deficiencies in internal controls. See Appendix A for details.

	Number of significant deficiencies		Number of deficiencies		Rating
	Current year	Prior year unresolved	Current year	Prior year unresolved	
 <b>Control environment</b> <i>Structures, policies, attitudes and values that influence daily operations</i>	-	-	-	-	●
 <b>Risk assessment</b> <i>Processes for identifying, assessing and managing risk</i>	-	-	-	-	●
 <b>Control activities</b> <i>Implementation of policies and procedures to prevent or detect errors and safeguard assets</i>	-	1	-	-	●
 <b>Information and communication</b> <i>Systems to capture and communicate information to achieve reliable financial reporting</i>	-	-	-	-	●
 <b>Monitoring activities</b> <i>Oversight of internal controls for existence and effectiveness</i>	-	-	-	-	●

● **Effective**

No significant deficiencies identified

● **Partially effective**

One significant deficiency

● **Ineffective**

More than one significant deficiency

### Financial reporting issues and other matters

This table summarises our financial reporting and other issues raised in the current year and those carried forward from prior years. See Appendix A for details.

	Financial reporting issues—risk ratings			Other matters*
	High	Moderate	Low	
<b>Current year</b>				
Unresolved		2		
Resolved				
<b>Prior year</b>				
Unresolved		2		
Resolved				

\* We only track resolution of other matters where management has committed to address the item raised.



## 6. Other required information

We are required to report certain matters to those charged with governance. The table below provides a summary of the matters usually communicated at the end of our audit.

Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full co-operation from management and had no unresolved disagreements over the application of accounting principles and the scope of our audit.
Significant difficulties	We did not encounter any significant difficulties during the audit.
Compliance with laws and regulations	We did not identify any instances of non-compliance with laws and regulations having a material effect on the financial report.
Matters significant to related parties	We did not identify any significant matters in relation to related parties during the audit.
Changes to accounting policies	We confirm there were no significant changes to accounting policies during the period,
Other matters significant to the oversight of the financial reporting process	We did not identify any significant matters in relation to the financial reporting process during the audit.
Fraud and illegal acts	<p>We enquired of management regarding:</p> <ul style="list-style-type: none"> <li>• knowledge of any fraud or suspected or alleged fraud affecting the entity involving management, employees who have significant roles in internal control, or others where fraud could have a material effect on the financial report</li> <li>• knowledge of any allegations of fraud, or suspected fraud, affecting the financial information.</li> </ul> <p>We are not aware of any fraud or illegal acts during our audit.</p>
Other information in the entity's annual report	We have not undertaken audit procedures to verify other information in the entity's annual report as required by Australian Auditing Standard ASA 720 <i>The Auditor's Responsibilities Relating to Other Information</i> . These procedures will be performed once the annual report is provided to audit.



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## 7. Financial statement maturity

### Financial statement preparation maturity assessment

We have developed a financial statement preparation maturity model and we have shared this with our clients. As a part of the audit process, we worked with management as they self-assessed their financial statement preparation processes.

Examples of better practice maintained by the Council included:

- good quality pro-forma financial statements with evidence of disclosures being tailored;
- management challenging valuers with respect to the methodology adopted for valuing property, plant and equipment
- clearly defined roles and responsibilities within finance teams
- strong month-end financial reporting processes, with financial and non-financial metrics analysed and explained.

Component	Developing	Established	Integrated	Optimised
Quality month end processes			●	
Early financial statement close process			●	
Skilled financial statement preparation and use of technology			●	
Resolution of financial reporting matters		●		

The quality month end processes were found to be accurate and efficient enabling accurate reporting. This will be improved by the regular reconciling of contract liabilities and work-in-progress in the 2022 period as noted in Appendix A3.

As also noted, there was a great improvement in the financial statement preparation in the 2021 year. The assistance of an external contractor in the preparation of the financial statements was very productive.

In future years, we will continue to revisit the self-assessment with management and consider the results of our audit work in comparison to this assessment. Where relevant, we will identify further strengths and areas for improvement within these dimensions in our reporting.





# Appendix A1—Internal control deficiencies



There have been no new control deficiencies and other matters identified since our interim report dated 25 June 2021.



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There have been no new financial reporting issues identified since our interim report dated 25 June 2021.



## Appendix A3—Matters previously reported



The following table summarises previously reported control deficiencies, financial reporting issues and other matters that we reported this year in our interim management letter(s) and unresolved issues raised in in prior years.

Reference	Issue	Status/Comment action date
<b>Internal control issues</b>		
 <b>Significant deficiencies</b>		
Issue 1.1 Interim Management Letter 25.06.15 15IR1.1	<b>Long Term Asset Management Plans not up to date</b> The long-term asset management plan of the Council has not been updated for a number of years. Operational plans of the Council and its long-term financial sustainability are all dependent on effective management of the assets	<b>Work in Progress</b> Draft long term asset management plans have been currently prepared for all areas. The land and building AMP has formally been signed off at the current time. Outstanding AMP's are anticipated to be signed off before 31 December 2021.
<b>Financial reporting issues</b>		
 <b>Medium risk</b>		
19-FR1	<b>Presentation of Financial Statements and Mapping</b> In the prior audit periods, issues were identified in relation to the consistency of the mapping of general ledger accounts through to the financial statements. Following the engagement of an external accountant to prepare the financial statements and increased depth provided in account mapping, these issues were eliminated in the 2021 year.	<b>Resolved</b>
18-CR3.1	<b>Provision for Landfill Restoration</b> As previously noted, the Council has only one landfill site and had not finalised a position on the rehabilitation costs on the expiry of the current site.. Following an assessment by an independent consultant, it was calculated that any rehabilitation cost was minimal and a provision of under \$11,000 was required. A new Council policy was adopted in September 2021 recognising the position of Boulia Shire Council.	<b>Resolved</b>
21 IR.01	<b>Revenue Recognition</b> Significant balances remained on the balance sheet in Contract Liabilities for the 2021 audit period and were not recognised as revenue in the Statement of Comprehensive Income until just before year end.  The revenue disclosed in the monthly management figures was therefore not in accordance with the required Revenue standard.	<b>Work in Progress</b> The Director of Corporate Services agreed that this was not best practice.  <b>To be reviewed in early 2022 when EAP for 2022 audit prepared.</b>



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### Medium Risk (Continued)

21 IR.01	<p><b>Revenue Recognition (Continued)</b></p> <p>As is best practice, we recommend that the revenue recognition for contract liabilities is reviewed on a monthly/quarterly basis to ensure that accurate disclosure is available to Council</p>	
21 IR.02	<p><b>Clearance of Work-In-Progress Accounts</b></p> <p>Work-in-progress accounts were not regularly cleared in the 2021 audit period and as a result, costs were only transferred to the relevant categories in the Fixed Asset Register in last few months of the 2021 audit period.</p> <p>This results in depreciation charges being significantly understated whilst the completed asset remains not capitalised. While capitalisation of the assets will be correctly dated and processed in the asset register when subsequently processed, the monthly management accounts do not accurately reflect the completed assets held by the Council at a said point-in-time.</p> <p>As is best practice, we recommend that the work-in-progress clearing accounts are reviewed on a monthly/quarterly basis to ensure that accurate disclosure is available to Council.</p>	<p><b>Work in Progress</b></p> <p>The Director of Corporate Services agreed that this was not best practice.</p> <p>To be reviewed in early 2022 when EAP for 2022 audit prepared.</p>



## Appendix A4—Our rating definitions



### Internal controls rating definitions

	Definition	Prioritisation of remedial action
<b>Significant deficiency</b> 	<p>A significant deficiency is a deficiency, or combination of deficiencies, in internal control that requires immediate remedial action.</p> <p>Also, we increase the rating from a deficiency to a significant deficiency based on:</p> <ul style="list-style-type: none"> <li>the risk of material misstatement in the financial statements</li> <li>the risk to reputation</li> <li>the significance of non-compliance with policies and applicable laws and regulations</li> <li>the potential to cause financial loss including fraud, or</li> <li>where management has not taken appropriate timely action to resolve the deficiency.</li> </ul>	<p>This requires immediate management action to resolve.</p>
<b>Deficiency</b> 	<p>A deficiency arises when internal controls are ineffective or missing, and are unable to prevent, or detect and correct, misstatements in the financial statements. A deficiency may also result in non-compliance with policies and applicable laws and regulations and/or inappropriate use of public resources.</p>	<p>We expect management action will be taken in a timely manner to resolve deficiencies.</p>
<b>Other matter</b> 	<p>An other matter is expected to improve the efficiency and/or effectiveness of internal controls, but does not constitute a deficiency in internal controls. If an other matter is not resolved, we do not consider that it will result in a misstatement in the financial statements or non-compliance with legislative requirements.</p>	<p>Our recommendation may be implemented at management's discretion.</p>

### Financial reporting issues rating definitions

	Potential effect on the financial statements	Prioritisation of remedial action
<b>High</b> 	<p>We assess that there is a high likelihood of this causing a material misstatement in one or more components (transactions, balances and disclosures) of the financial statements, or there is the potential for financial loss including fraud.</p>	<p>This requires immediate management action to resolve.</p>
<b>Medium</b> 	<p>We assess that there is a medium likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We expect management action will be taken in a timely manner.</p>
<b>Low</b> 	<p>We assess that there is a low likelihood of this causing a material misstatement in one or more components of the financial statements.</p>	<p>We recommend management action to resolve; however, a decision on whether any action is taken is at management's discretion.</p>



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## Appendix B—Misstatements



### Summary of corrected misstatements

There were no corrected misstatements identified during the audit engagement.

### Summary of uncorrected misstatements

Our audit identified the following misstatements which we reported to management. These misstatements have been assessed by management as not material (either to the financial statements as a whole or to individual line item presentations). We concur with management's assessment.

#	Details	Profit or loss	Asset	Liabilities	Equity
		Dr/(Cr)	Dr/(Cr)	Dr/(Cr)	Dr/(Cr)
		\$	\$	\$	\$
1	Doubtful Debts Provision	-	-	7,798	-
	Doubtful Debts Expense	(7,798)	-	-	-
	<i>(Being excess in provision regarding debtors over a certain age as at 30 June 2021)</i>				
2	GST Recoverable	-	42,460	-	-
	Expense/Revenue	(42,460)			
	<i>(Being variance on GST recoverable as at 30 June 2021)</i>				
	Total	(50,258)	42,460	7,798	-



# Appendix C—Next year planning considerations

We identified the following financial reporting matters during the current year audit for consideration in planning next year's audit.

Next year audit planning considerations	Potential effect on financial statements	Potential effect on audit
Long Term Asset Management Plan	No immediate financial effect in the short term	Clearance of long outstanding significant control issue.



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# Appendix D—Assessment of financial sustainability



## Assessment of financial sustainability

Section 169(5) of the *Local Government Regulation 2012* outlines the following relevant measures of financial sustainability for all Queensland local governments must report on:

Sustainability measure	Purpose	How is it measured?	Target
Operating surplus ratio	The Operating Surplus Ratio indicates the extent to which operating revenues raised cover operating expenses.	<i>Net operating result/Total operating revenue (excluding capital items)</i>	Between 0% and 10% per annum
Net financial liabilities ratio	The Net Financial Liabilities Ratio indicates the extent to which operating revenues (including grants and subsidies) can cover net financial liabilities (usually loans and leases).	<i>(Total Liabilities—current assets)/Total operating revenue</i>	< 60% per annum
Asset sustainability ratio	The Asset Sustainability Ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.	<i>Capital Expenditure on replacement of assets (renewals)/Depreciation</i>	> 90% per annum

We assigned a risk rating to each measure using the below criteria.

Risk rating measure for Individual Ratios	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
Higher	Less than negative 10% (i.e. losses)  Insufficient revenue is being generated to fund operations and asset renewal	More than 80%  Potential long term concern over ability to repay debt levels from operating revenue	Less than 50%  Insufficient spending on asset replacement or renewal resulting in reduced service levels and increased burden on future ratepayers
Moderate	Negative 10% to zero  A risk of long term reduction in cash reserves and inability to fund asset renewals	60% to 80%  Some concerns over the ability to repay debt from operating revenue	50% to 90%  Irregular spending or insufficient asset management practices creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses)  Well positioned to fund operations and asset renewals	Less than 60%  No concern over the ability to repay debt from operating revenue	More than 90%  Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives








## Appendix D—Assessment of financial sustainability (cont.)



Our assessment of financial sustainability risk factors does not take into account council's long-term forecasts or credit assessments undertaken by Queensland Treasury Corporation. We calculate the overall financial sustainability risk assessment using the ratings determined for each measure using the criteria in the table below.

Risk level	Detail of risk
Higher risk 	Higher risk of sustainability issues arising in the short to medium term if current operating income and expenditure policies continue, as indicated by average operating deficits (losses) of more than 10 per cent of operating revenue.
Moderate risk 	Moderate risk of sustainability issues over the longer term if current debt financing and capital investment policies continue, as indicated by: <ul style="list-style-type: none"> <li>• current net financial liabilities more than 80 per cent of operating revenue or</li> <li>• average asset sustainability ratio over the last 5 years is less than 50 per cent or</li> <li>• average operating deficits (losses) over the last five years of between two and 10 per cent of operating revenue or</li> <li>• realising two or more of the individual ratios for moderate risk assessments (per the table opposite).</li> </ul>
Lower risk 	Lower risk of financial sustainability concerns based on current income, expenditure, asset investment and debt financing policies.



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# Appendix E—Auditor-General reports to parliament



## Reports in progress

A number of reports to parliament are currently in progress, which will be of interest to you. Below is a summary of recent reports to parliament that we consider relevant to Boulia Shire Council.

Report	Key themes
<b>Managing Queensland's Covid-19 Economic Response and Recovery</b>	The audit will consider whether the funding was targeted to the areas with the most need, and whether spending has reduced or mitigated disruption to the economy.
<b>Improving asset management in local government</b>	Councils are responsible for maintaining and renewing an asset portfolio of around \$112 billion, which they use to deliver community services. This audit will examine whether councils are effectively managing their infrastructure assets to maximise service potential, while minimising the total cost of owning these assets. The audit may consider whether the state government provides councils with appropriate guidance, advice, and templates to use.



## Appendix E—Planned performance audits



### Forward work program

QAO has published its [Forward work plan 2021–24](#). We continue to focus our work where we can best advise and support entities, and where our insights can most effectively influence positive change. The plan outlines the strategic risks to public service delivery that QAO has identified and focus areas for our audits. We include all of our audit work in this plan—our financial audits, performance audits and assurance activities—which work together to provide a full picture of state and local government performance and accountability. On our website, we also provide an acquittal of our prior published plans.

Our forward-looking plan covers the next three years to ensure transparency around our work and to allow entities time to prepare for an audit. Each year, we will reconsider each topic's relative importance and timing, and republish a revised plan. We will continue to consult with entities to ensure we are proposing the right audits at the right time and we welcome suggestions for audit topics, or contributions to audits in-progress, from all our clients and stakeholders via [www.qao.qld.gov.au/contact-us](http://www.qao.qld.gov.au/contact-us).

The following proposed topics are included in the current draft program which are of relevance to your entity:

Financial year	Report	Objective
2021-22	Opportunities for cost efficiency in government administrative spending	To be tabled Oct-Dec 2021. Efficient government services are a central part of our vision of <i>better public services</i> for Queenslanders. This audit will examine government administrative spending and will highlight patterns and trends in spending that may represent opportunities for savings. This audit may be followed by a wider review of government procurement.
2021-22	Local Government 2021	Queensland's local governments are the first line of connection to communities; providing Queenslanders with a wide range of services such as roads, water and waste, libraries, and parks.  This report will also include the results of our assessment of councils' financial statement preparation processes. We will also include focus areas on councils' use of discretionary funds, managing conflicts of interest, processing and approving development applications, accounting for damage to assets from natural disasters, and continued impacts of COVID-19.
2023-24	Effectiveness of local government audit committees	Effective audit committees can catalyse better governance in an entity. They help entities become more efficient, effective, and economical, and promote accountability, integrity and transparency. Following our report <i>Effectiveness of audit committees in state government entities</i> (Report 2: 2020–21), this audit will examine the effectiveness of local government (council) audit committees.



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# **Boulia Shire Council Amendment to 2021 closing report**

11 November 2021

## SENSITIVE

11 November 2021

Ms Lynn Moore  
Chief Executive Officer  
Boulia Shire Council  
Herbert Street  
BOULIA QLD 4829

Dear Ms Moore

### Amendment to 2021 closing report

We issued our closing report to you on 15 October 2021 for Boulia Shire Council for the financial year ended 30 June 2021. In compiling information for our report to parliament on the results of our audits in the local government sector, we identified an error in your closing report.

In section 3 of the report, we stated that our assessment of Boulia Shire Council's overall financial sustainability risk was **moderate**. This was in error.

According to the criteria included in our closing report (that we have applied consistently across all local governments over the last five years), Boulia Shire Council's overall financial sustainability risk is **higher**.

This is due to council's average operating deficits over the last five years exceeding operating revenue by more than 10 per cent.

We have attached to this letter the corrected section 3 and Appendix D from the closing report that includes the criteria we use to assess council's overall financial sustainability risk.

We apologise for the error made in the original report. If you have any questions or would like to discuss this letter, please contact me on 07 3149 6039.

Yours sincerely



Michael Claydon  
Director

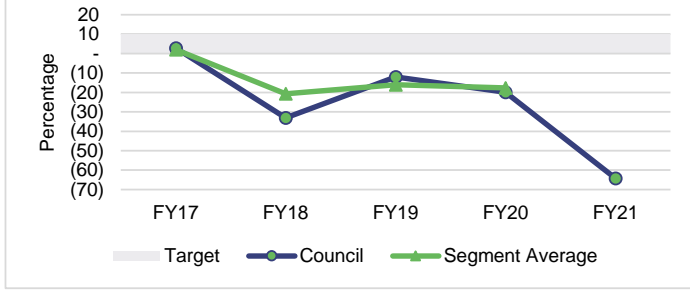
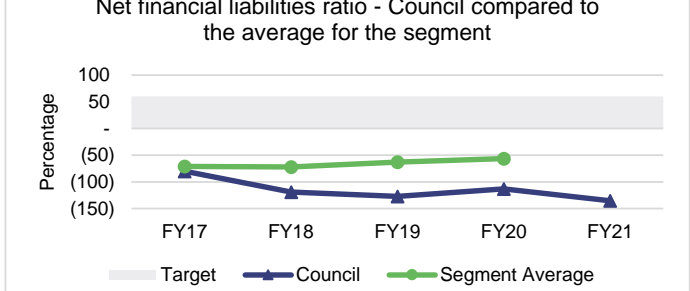
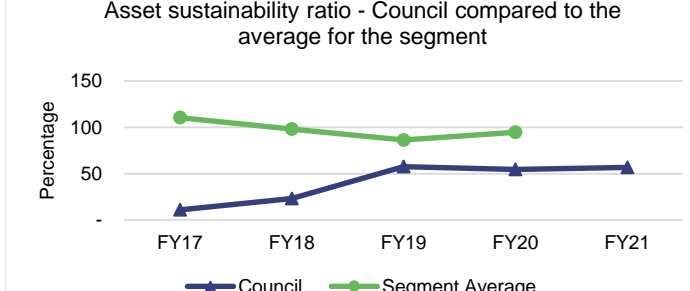
Enc.

cc. Eric Britton, Mayor Boulia Shire Council  
Peter O'Regan, Chairman of Audit & Risk Management Committee  
Kaylene Sloman, Director of Corporate Services, Boulia Shire Council

### 3. Financial sustainability assessment

The table below details our assessment of your financial sustainability and is based on the three ratios that council is required to report under the *Local Government Regulation 2012*. Our assessment of council's overall financial sustainability risk is **higher risk**.

Refer to Appendix D for guidance on how these ratios are calculated and our financial sustainability risk rating definitions.

Operating surplus ratio	Commentary																								
<p data-bbox="225 573 917 651">Operating surplus ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 663 917 952"> <caption>Operating surplus ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Target Range (%)</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>0 to 10</td> <td>0</td> <td>0</td> </tr> <tr> <td>FY18</td> <td>0 to 10</td> <td>(35)</td> <td>(20)</td> </tr> <tr> <td>FY19</td> <td>0 to 10</td> <td>(20)</td> <td>(15)</td> </tr> <tr> <td>FY20</td> <td>0 to 10</td> <td>(25)</td> <td>(20)</td> </tr> <tr> <td>FY21</td> <td>0 to 10</td> <td>(65)</td> <td>(65)</td> </tr> </tbody> </table>	Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)	FY17	0 to 10	0	0	FY18	0 to 10	(35)	(20)	FY19	0 to 10	(20)	(15)	FY20	0 to 10	(25)	(20)	FY21	0 to 10	(65)	(65)	<p data-bbox="959 573 1374 651">Council's five-year average operating ratio is -25.27%. This is outside the target range.</p> <p data-bbox="959 663 1382 1021">The average operating surplus ratio indicates that Council is unable to generate enough funding from its own source revenue. There is significant reliance on grants and contributions from various sources, in the absence of which council may not be able to sustain its ongoing operations. This also indicates that council has no ability to fund any capital projects without capital grants and contributions. Council should prioritise looking at options to increase its revenue and reduce its spending levels in the short-term.</p>
Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)																						
FY17	0 to 10	0	0																						
FY18	0 to 10	(35)	(20)																						
FY19	0 to 10	(20)	(15)																						
FY20	0 to 10	(25)	(20)																						
FY21	0 to 10	(65)	(65)																						
<p data-bbox="225 1052 917 1131">Net financial liabilities ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 1142 917 1431"> <caption>Net financial liabilities ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Target Range (%)</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>0 to 50</td> <td>(80)</td> <td>(60)</td> </tr> <tr> <td>FY18</td> <td>0 to 50</td> <td>(100)</td> <td>(70)</td> </tr> <tr> <td>FY19</td> <td>0 to 50</td> <td>(110)</td> <td>(50)</td> </tr> <tr> <td>FY20</td> <td>0 to 50</td> <td>(100)</td> <td>(50)</td> </tr> <tr> <td>FY21</td> <td>0 to 50</td> <td>(135)</td> <td>(50)</td> </tr> </tbody> </table>	Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)	FY17	0 to 50	(80)	(60)	FY18	0 to 50	(100)	(70)	FY19	0 to 50	(110)	(50)	FY20	0 to 50	(100)	(50)	FY21	0 to 50	(135)	(50)	<p data-bbox="959 1052 1398 1131">Council's net financial liabilities ratio as at 30 June 2021 is -135.46%. This is within the target range.</p> <p data-bbox="959 1142 1398 1431">The net financial liabilities ratio indicates that Council's capital structure appears adequate for its size. However, if council intends to obtain debt funding for future capital projects, its negative operating surplus ratio suggests council may experience difficulty in repaying this debt.</p>
Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)																						
FY17	0 to 50	(80)	(60)																						
FY18	0 to 50	(100)	(70)																						
FY19	0 to 50	(110)	(50)																						
FY20	0 to 50	(100)	(50)																						
FY21	0 to 50	(135)	(50)																						
<p data-bbox="225 1462 917 1541">Asset sustainability ratio - Council compared to the average for the segment</p>  <table border="1" data-bbox="225 1552 917 1841"> <caption>Asset sustainability ratio - Council compared to the average for the segment</caption> <thead> <tr> <th>Fiscal Year</th> <th>Target Range (%)</th> <th>Council (%)</th> <th>Segment Average (%)</th> </tr> </thead> <tbody> <tr> <td>FY17</td> <td>50 to 100</td> <td>20</td> <td>110</td> </tr> <tr> <td>FY18</td> <td>50 to 100</td> <td>30</td> <td>100</td> </tr> <tr> <td>FY19</td> <td>50 to 100</td> <td>55</td> <td>85</td> </tr> <tr> <td>FY20</td> <td>50 to 100</td> <td>50</td> <td>95</td> </tr> <tr> <td>FY21</td> <td>50 to 100</td> <td>55</td> <td>95</td> </tr> </tbody> </table>	Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)	FY17	50 to 100	20	110	FY18	50 to 100	30	100	FY19	50 to 100	55	85	FY20	50 to 100	50	95	FY21	50 to 100	55	95	<p data-bbox="959 1462 1382 1541">Council's average asset sustainability ratio is 56.61%. This is outside the target range.</p> <p data-bbox="959 1552 1382 1841">The average asset sustainability ratio indicates that Council may not be in a position to replace its assets as they near the end of their useful life. As such, council may encounter a reduction in the asset's service levels previously expected.</p>
Fiscal Year	Target Range (%)	Council (%)	Segment Average (%)																						
FY17	50 to 100	20	110																						
FY18	50 to 100	30	100																						
FY19	50 to 100	55	85																						
FY20	50 to 100	50	95																						
FY21	50 to 100	55	95																						



# Appendix D—Assessment of financial sustainability



## Assessment of financial sustainability

Section 169(5) of the *Local Government Regulation 2012* outlines the following relevant measures of financial sustainability for all Queensland local governments must report on:

Sustainability measure	Purpose	How is it measured?	Target
Operating surplus ratio	The Operating Surplus Ratio indicates the extent to which operating revenues raised cover operating expenses.	<i>Net operating result/Total operating revenue (excluding capital items)</i>	Between 0% and 10% per annum
Net financial liabilities ratio	The Net Financial Liabilities Ratio indicates the extent to which operating revenues (including grants and subsidies) can cover net financial liabilities (usually loans and leases).	<i>(Total Liabilities—current assets)/Total operating revenue</i>	< 60% per annum
Asset sustainability ratio	The Asset Sustainability Ratio indicates the extent to which assets are being replaced as they reach the end of their useful lives.	<i>Capital Expenditure on replacement of assets (renewals)/Depreciation</i>	> 90% per annum

We assigned a risk rating to each measure using the below criteria.

Risk rating measure for Individual Ratios	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
Higher	Less than negative 10% (i.e. losses)  Insufficient revenue is being generated to fund operations and asset renewal	More than 80%  Potential long term concern over ability to repay debt levels from operating revenue	Less than 50%  Insufficient spending on asset replacement or renewal resulting in reduced service levels and increased burden on future ratepayers
Moderate	Negative 10% to zero  A risk of long term reduction in cash reserves and inability to fund asset renewals	60% to 80%  Some concerns over the ability to repay debt from operating revenue	50% to 90%  Irregular spending or insufficient asset management practices creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses)  Well positioned to fund operations and asset renewals	Less than 60%  No concern over the ability to repay debt from operating revenue	More than 90%  Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives








## Appendix D—Assessment of financial sustainability (cont.)



Our assessment of financial sustainability risk factors does not take into account council's long-term forecasts or credit assessments undertaken by Queensland Treasury Corporation. We calculate the overall financial sustainability risk assessment using the ratings determined for each measure using the criteria in the table below.

Risk level	Detail of risk
Higher risk 	Higher risk of sustainability issues arising in the short to medium term if current operating income and expenditure policies continue, as indicated by average operating deficits (losses) of more than 10 per cent of operating revenue.
Moderate risk 	Moderate risk of sustainability issues over the longer term if current debt financing and capital investment policies continue, as indicated by: <ul style="list-style-type: none"> <li>• current net financial liabilities more than 80 per cent of operating revenue or</li> <li>• average asset sustainability ratio over the last 5 years is less than 50 per cent or</li> <li>• average operating deficits (losses) over the last five years of between two and 10 per cent of operating revenue or</li> <li>• realising two or more of the individual ratios for moderate risk assessments (per the table opposite).</li> </ul>
Lower risk 	Lower risk of financial sustainability concerns based on current income, expenditure, asset investment and debt financing policies.



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 **Queensland  
Audit Office**  
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## BOULIA SHIRE COUNCIL

### MINUTES OF THE AUDIT & RISK MANAGEMENT COMMITTEE

MEETING HELD ON 12<sup>th</sup> November 2021

Boulia Shire Council's Administration Building, CEO's Office & via Teleconference

**ATTENDEES:** Eric (Rick) Britton – Council representative  
Peter O'Regan – Independent Financial expert – Chairperson (By teleconference)  
Sam Beauchamp – Council representative  
David Lloyd - PKF – External Auditor (By teleconference)  
Liam Murphy – PKF – External Auditor (By teleconference)  
Michael Claydon – Qld Audit Office Representative (By teleconference)  
Tony Walsh – Walsh Accounting – Internal Auditor (By teleconference)  
Lynn Moore – CEO (Observer)  
Kaylene Sloman – Director of Corporate Services (Minute taker – Observer)  
Rahul Bhargava – Finance Manager (Observer)

**APOLOGIES:** Amy Briggs – Qld Audit Office Representative – (By teleconference)

**Opened:** 10.30am

**1) CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**

The minutes of the Audit and Risk Management Committee meeting held 30<sup>th</sup> August 2021 and be accepted. *Moved Mayor Eric Britton, Seconded Peter O'Regan* **CARRIED**

**2) Review of Signed Financial Statements 2020/21 & Management Letter / Closing Report**

Liam Murphy addressed the meeting

- Final management report includes the history from previous reports
- No significant matters

Michael Claydon addressed the meeting

- Sustainability risk has been changed from moderate risk to high risk as per replacement page for closing report, picked up while compiling report to Parliament
- Proposed framework for ratio's put out by the Department of State Development, Infrastructure and Planning have revised the feedback due date to 30<sup>th</sup> November 2021
- Instead of just 3 ratio's there will be more, plus revised benchmarks
- 2022/2023 Ratio's to come in and will be audited

Peter O'Regan confirmed as per last meeting discussion

- Council will be doing the statistical reviews on a quarterly basis and not monthly as suggested

**Committee accepted Update on reports.**

### **3) Internal Audit – Sales & Cash Receipting & Trading Inventory (Business Activities)**

Tony Walsh addressed the meeting

- Reviewed audit plan
- On-site next week in Boulia

### **4) Queensland Audit Office Update**

Michael Claydon addressed the meeting

- Results of Local Government Audits, Report will be tabled in parliament in the 1<sup>st</sup> quarter 2022.
- Asset Management in Local Government focus next year.
- 7<sup>th</sup> December Audit chair briefing in Brisbane

### **5) General Business**

- Peter O'Regan advised he will send an email post the 7<sup>th</sup> December meeting of highlights.
- No further meetings this year, Kaylene will send out Internal Audit report once received, to be addressed at next meeting in 2022
- Kaylene thanked Rahul for a job well done in dealing with the Audit for 2021 plus completing the Financial Statements and Mackenzie assistance as well.
- PKF – Liam thanked Boulia Shire for a good working relationship and a successful audit
- Mayor – Eric Britton, Council have a good and clear information that they have full confidence that all is working well, thank you.

No further business.

**Meeting closed at 10.58am**

<b>TITLE:</b>	Finance Manager Report October 2021	<b>DOC REF:</b> 9.3.4
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<b>REPORT BY:</b>	Rahul Bhargava, Finance Manager	<b>DATE:</b> 11/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 5: Robust Governance

5.2: Accountability

5.2.1 Ensure Council's financial activities are monitored and well managed

5.4: Sustainability

5.4.3 Ensure the long-term financial sustainability of the Council through prudent financial management and budgeting

**RISK MANAGEMENT**

Financial Summary as at 31<sup>st</sup> October 2021.

**PURPOSE:**

Financial Summary as at 31<sup>st</sup> October 2021.

**CONTENTS:**

**Cash Position:**

The Cash Position determines the expected money the Council should have after every period.

	<b>31<sup>st</sup> October 2021</b>	<b>30 September 2021</b>
Cash at Hand	14,891,982	16,258,439
Net Cash Equivalent (Debtors-Creditors)	763,067	1,173,066
<b>Total</b>	<b>\$15,655,049</b>	<b>\$17,431,505</b>

**Income**

- Total revenues to 31<sup>st</sup> October 2021 are \$5,513,303. This equates to approx. 73% of this year's budget.

**Expenditure**

- Operating expenses to 31<sup>st</sup> October 2021 are \$3,562,684. This equates to approx. 55% of this year's budget.

**Liquidity**

• CBA		\$129,627
• Floats		\$ 1,300
• Investments		
CBA At Call - 0.10%		\$1,608,020
QTC           0.51	\$13,153,035	<u>\$14,761,055</u>
	<b>Total</b>	<b>\$14,891,982</b>

### Additional Information on Cash Position

Cash Balance as at 31<sup>st</sup> October 2021 14,891,982

The following items need to be backed by cash:

Reserves 30 <sup>th</sup> June	2,328,551
Funded Depreciation	4,562,748
Funded Employee Entitlements - NC	223,484

Grant Funding (paid in advance)	513,334
Working Capital Cash	1,500,000
Capital Grants	2,712,522
Operating Result for 2021/2022	3,255,691
Less Capital Expenditure 2021/2022	(4,789,745)
	<u>10,306,585</u>

Uncommitted Cash 31<sup>st</sup> October 2021 4,585,397

### Aged Debtors 31<sup>st</sup> October 2021

DEBTOR	90+	60	30	CURRENT	PRE-PAID	BALANCE
	\$4948.51	\$470	\$3080.00	\$6,349.65	\$(495)	\$14,353.16

### 90+ Days Outstanding

For this month, amounts greater than 90+ days total \$4,948.51  
\$4,469.06 have been referred to Council's external Collection Agency.  
\$479.45 are under a payment arrangement.

### Rates 31<sup>st</sup> October 2021

RATES	3 Years +	2 Years	1 Year (20-21)	Current Year (21-22)	In Credit (pre-paid OR Water & Gravel Compensation)	Total Outstanding
Urban	\$ 60,432.50	\$24,619.92	\$ 47,460.78	\$ 40,934.62	-\$ 7,151.42	\$ 166,296.40
Rural	-	\$ 13.77	\$ 94,585.19	\$ 200,859.10	-\$ 85,788.70	\$ 209,669.36
Mining	-	\$ 5,230.50	\$ 11,117.64	\$ 3,280.78	\$ -	\$ 19,628.92
	<b>\$ 60,432.50</b>	<b>\$29,864.19</b>	<b>\$153,163.61</b>	<b>\$ 245,074.50</b>	<b>-\$ 92,940.12</b>	<b>\$ 395,594.68</b>

Total Outstanding **\$395,594.68**

**CREDITORS 31<sup>st</sup> October 2021 \$73,631.55**

**BOULIA SHIRE COUNCIL**  
**Income Statement**  
**For the period ended 31st October 2021**

*2021/2022 Actual*

<b>Income</b>	
<b>Revenue</b>	
<b>Recurrent Revenue</b>	
Net rate and utility charges	716,734
Fees and charges	120,204
Rental income	78,994
Interest received	34,132
Sales - contract and recoverable works	2,123,091
Other Income	68,434
Grants, subsidies, contributions and donations	949,528
<b>Total Recurrent Revenue</b>	4,091,117
<b>Capital Revenue</b>	
Grants, subsidies, contributions and donations	2,712,522
<b>Total Capital Revenue</b>	2,712,522
<b>Total Revenue</b>	6,803,639
<b>Total Income</b>	6,803,639
<b>Expenses</b>	
<b>Recurrent Expenses</b>	
Employee benefits	(1,199,811)
Materials & Services	(2,367,793)
Finance Costs	(10,344)
Depreciation	
<b>Total Recurrent Expenses</b>	(3,577,948)
<b>Total Expenses</b>	(3,577,948)
<b>Net Result Attributable to Council</b>	3,225,691

**BOULIA SHIRE COUNCIL**  
**Balance Sheet**  
**For the period ended 31st October 2021**

*2021/2022 Actual*

**Current Assets**

Cash and cash equivalents	14,891,982
Trade and other receivables	781,354
Inventories	487,247

**Total Current Assets**

16,160,583

**Non-current Assets**

Property, plant and equipment	198,217,371
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**Total Non-current Assets**

198,217,371

**TOTAL ASSETS**

214,377,954

**Current Liabilities**

Trade and other payables	(18,287)
Borrowings	(42,981)
Provisions	(1,234,228)
Contract Liabilities	(2,221,197)

**Total Current Liabilities**

(3,516,693)

**Non-current Liabilities**

Borrowings	(954,533)
Provisions	(223,484)

**Total Non-current Liabilities**

(1,178,017)

**TOTAL LIABILITIES**

(4,694,710)

**NET COMMUNITY ASSETS**

209,683,244

**Community Equity**

Asset revaluation reserve	110,690,860
Retained surplus	98,992,384

**TOTAL COMMUNITY EQUITY**

209,683,244



**BOULIA SHIRE COUNCIL**  
**Statement of Cash Flows**  
For the period ended 31st October 2021

*2021/2022 Actuals*

**Cash Flows from Operating activities:**

Receipts from customers	873,107
Payments to suppliers and employees	(5,093,159)
	(4,220,052)

Interest received	34,132
Rental income	78,994
Non-capital grants and contributions	3,035,883
Borrowing costs	(10,344)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	<b>(1,081,387)</b>

**Cash Flows from Investing activities:**

Payments for property, plant and equipment	(4,789,745)
Proceeds from sale of property, plant and equipment	-
Grants, subsidies, contributions and donations	2,712,522
<b>Net Cash Inflow (Outflow) from Investing activities</b>	<b>(2,077,223)</b>

**Cash Flows from Financing activities**

Repayment of borrowings	(13,380)
<b>Net Cash Inflow (Outflow) from Financing activities</b>	<b>(13,380)</b>

<b>Net Increase (Decrease) in Cash and Cash Equivalents held</b>	<b>(3,171,990)</b>
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Cash and Cash Equivalents at beginning of Reporting period	18,063,972
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Cash and Cash Equivalents at end of Reporting period	<b>\$14,891,982</b>
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<b>CONSULTATION:</b> Nil
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<b>GOVERNANCE IMPLICATIONS:</b> Nil
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**RECOMMENDATION:**

That the Finance Report for October 2021 Report be received for information.

**DOCUMENTS TO BE TABLED:**

Nil

Reviewed & approved by Director of Corporate Services	Mrs Kaylene Sloman
Approved by Chief Executive Officer	Ms Lynn Moore

## **9.4 Community Services**

<b>TITLE:</b>	Community Services October 2021 Report	<b>DOC REF:</b> 9.4.1
<b>REPORT BY:</b>	Julie Woodhouse Community Services Manager	<b>DATE:</b> 15/11/2021

### **CORPORATE PLAN REFERENCE:**

#### **Key Priority 1: A strong supportive community environment**

- 1.1: Promotion of community events, services and facilities
  - 1.1.1: Build a strong sense of community, capacity and pride by supporting partnerships
  - 1.1.2: Liaise and work with community groups and organisations in attracting funding and/or providing support where appropriate
  - 1.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

#### **Key Priority 1: A strong supportive community environment**

- 1.2: Respecting our culture and heritage, past, present and future
  - 1.2.1: To preserve and promote the heritage and diverse cultures of our community
  - 1.2.2: To maintain, preserve, develop and provide access to our region's history
  - 1.2.3: To promote the heritage, arts and cultures of our communities

#### **Key Priority 1: A strong supportive community environment**

- 1.3: Bouliia Shire to have active inclusive communities
  - 1.3.1: Partner with relevant organisations to support educational opportunities for the shire
  - 1.3.2: Recognise the outstanding work done by volunteers by partnering with relevant groups to support volunteering services within the shire
  - 1.3.3: Facilitate opportunities for learning, social activities, community events, grants and funding programs
  - 1.3.4: Build social capital through provision of accessible community infrastructure and programs
  - 1.3.5: Provide equitable access to and advocate for a range of services, programs and facilities to address disadvantage and foster inclusion

#### **Key Priority 3: Economic Development - A sustainable local economy**

- 3.4: Promote Bouliia Shire and the RAPAD region as a region for tourism and development opportunities
  - 3.4.1: All opportunities used to increase the shires exposure to the tourism market
  - 3.4.2: Support Council operated businesses which are associated with tourists and benefit the wider community
  - 3.4.3: Support local groups in the development of tourism activities which will benefit the wider community
  - 3.4.4: Promote Bouliia Shire and the RAPAD Region as a region for tourism and development opportunities

#### **Key Priority 6: Supporting local services and facilities**

- 6.2: Support an active healthy community
  - 6.2.1 Encourage and promote community wellbeing, including healthy and active lifestyles
  - 6.2.2 Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle
  - 6.2.3 Improve disability access to facilities in each community
  - 6.2.4 Facilitate health and medical service provision for Bouliia and Urandangi

#### **Key Priority 7: Valuing our greatest asset – people**

- 7.4: Tourism
  - 7.4.1 Make Bouliia the place on everyone's bucket list

### **RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To provide Council with an update of the activities associated with Councils' community development activities.

**CONTENT:**

Current housing available:

<u>ACTIVITY</u>	<u>Number</u>
Total houses available for occupation currently	0
Total units available (includes 2 pensioner units)	0
Total Council units are always kept vacant for use by visiting professionals	0
Total Council furnished units being used by contractors	1
Houses/units being renovated/painted	3
Formal applications for rental for October	3
Enquiries re housing availability for October	2

The housing committee was updated on the recent allocation of housing to staff by email.

Central West Health have extended their lease on 50 Burke Street for another 12 months.

The pensioner units are being renovated currently.

**Tourism:**

The Min Min Encounter is still waiting on its new carpet which is scheduled to arrive in early December, and for the cabinetry for the staff/storage area room. The relocation of the office to the opposite side of the building has occurred with minimal problems and the new touch panel for operation of the show is working well.

The Encounter is looking wonderful with its new fresh, contemporary look and it will be even better when completely finished. To keep with the modern look, our retail section will feature quality merchandise and souvenirs only. There is no longer a need to sell gift lines as in the past as there is now an alternative shop in town doing this.

The Heritage Complex lost its permanent worker recently with the resignation of Lyn Weirman, this position will be readvertised in January. Two new heritage trail signs have been added to the heritage walk, these are both about George Quartpot who was an aboriginal tracker here last century.

Our combined shire television advertising and a stand-alone Boulia advert has been finished by Peter Murray productions and looks awesome.

**Media:**

Michaela continues to upload interesting and thought-provoking items on a daily basis on our social media pages.

*supplied report by M. Hindom.*

It has been a very productive month with our publicity efforts.

Each day we are uploading posts on our Facebook Page. These posts range from ads we have created in-house, short clips promoting the shire, local activities and sharing posts from other organisations relevant to Boulia. We are pushing to engage our current followers whilst attracting new followers by generating more interactive posts.

We are also creating short clips which can be used on our Instagram Page. We are working with the LGAQ communications department on this project. The LGAQ have been able to advise on the current most effective forms of promotion on Instagram.

This month also saw the release of our first Boulia vox pop (voice of the people). The clip had six residents explaining why they like living in Boulia. We are currently working on the new “episode” which will include talking to residents about the opportunities available to people living in Boulia. We have several other topics for further series.

The final product will be a short film combining all episodes. The short episodes are being uploaded on to Facebook and the final combination clip will be posted onto the Boulia Shire Council website.

In conclusion, we are now working on advertisements to be released in print media for our upcoming tourist season. Our intention is to have several ads which can be used.

**Social Media:** Most engaging posts were on 30th & 31st October, 1 November.

- 30<sup>th</sup> Oct reached 2,000
- 31<sup>st</sup> Oct reached 422
- 1<sup>st</sup> Nov reached 1,100

**Community:**

- 300 LED torches were given out in the community recently and some are to go to Urandangi residents soon. These were bought from the Get Ready Qld funding.
- A Christmas Lights competition will be running so the community can once again get into the festive spirit. This is sponsored by Boulia Shire Council.
- There were two workshops for children during October, both funded by the RADF program.
- Mental Health workshops were put on hold until 2022 as the specialists were both coming from Victoria.

**CONSULTATION:**  
Nil

**GOVERNANCE IMPLICATIONS:**  
Nil

**RECOMMENDATION:**

That the Community Services October 2021 Report be received for information.

**ATTACHMENTS:** Nil

Reviewed by Community Services Manager

Mrs Julie Woodhouse

Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Library October 2021 Report	<b>DOC REF:</b> 9.4.2
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<b>REPORT BY:</b>	Tarsha Shaw Library Officer	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

Key Priority 1: Social License

1.1: Enhance sporting, recreational & cultural facilities and activities

1.1.1: Build a strong sense of community by supporting local groups and organisations

Key Priority 1: Social License

1.2: Respecting our culture and heritage

1.2.1: To capture, preserve and promote the heritage and diverse cultures of our region

1.2.2: To promote the heritage, arts and cultures of our communities

Key Priority 6: Lifestyle and Community

6.1: Facilitate opportunities for community development

6.1.2: Assist local community groups and support local events

6.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To update Council on the visitations and activities in the Library

**CONTENT:**

Boulia Shire Council provides a well-appointed Library facility which is open 5 days per week from 09:45am – 1:00pm

ACTIVITY	CUSTOMER VOLUME - per month
Library visitors	49
Wi Fi	1
Number of new members - local	0
Tourist Member	0

**LIBRARY ACTIVITIES**

This month we have been holding our First 5 Forever program twice a week. We have a regular attending group now forming.

We held a trick or treat lolly hunt this month for the First 5 Kids

Our Wi-Fi hasn't been working this month, we are waiting on parts for this to be fixed

Re; Covid 19, appropriate arrangements remain in place keeping with Queensland Health Regulations.

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
2020	240	124	125	0	32	55	108	108	111	195	147	67
2021	42	78	48	73	109	102	75	20	175	49		

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That Council receive the Library October 2021 report for information.

**ATTACHMENTS: Nil**

Reviewed by Community Services Manager

Mrs Julie Woodhouse

Approved by Chief Executive Officer

Ms Lynn Moore

<b>TITLE:</b>	Boulia Sports and Aquatic Centre October 2021 Report	<b>DOC REF:</b> 9.4.3
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<b>REPORT BY:</b>	Tarsha Shaw Sports Centre Attendance	<b>DATE:</b> 15/11/2021
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**CORPORATE PLAN REFERENCE:**

**Key Priority 1: Social License**

1.1: Enhance sporting, recreational & cultural facilities and activities

1.1.1: Build a strong sense of community by supporting local groups and organisations

**Key Priority 1: Social License**

1.3: Boulia Shire to have active inclusive communities

1.3.1: Advocate for a range of services, programs and facilities to address disadvantage and foster inclusion

**Key Priority 6: Lifestyle and Community**

6.1: Facilitate opportunities for community development

6.1.3: Maintain a high quality of life by providing facilities and resources that encourage a secure, interactive and progressive community lifestyle

**RISK MANAGEMENT:**

Information Report only - not applicable.

**PURPOSE:**

To inform Council of the current utilisation and activities of the Boulia Sports and Aquatic Centre.

**CONTENT:**

The Sports and Aquatic Centre provides an important sports venue for the local residents of Boulia. It has an extensive gymnasium with up-to-date equipment and several large activity areas including the swimming pool. Charges are levied for membership with casual entry fees for ad-hoc visitation.

ACTIVITY	CUSTOMER VOL PER MONTH
• Gymnasium	During Hours: 9 After Hours: 16
• Pool	During Hours: 304 After Hours: 0
• Squash	0
• Casual entry usage	59
• Kid's usage	282
• Membership usage	27
• Merchandise sales	\$56.00
• Admission	\$104.00
• Refreshment sales	\$90.50

**Activities held this month:**

- We are still waiting on the floor to be placed for the Magic room to be ready to go
- We are working on a school holiday calendar for the December School holidays
- The school has started school swimming lessons.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	484	579	380	0	0	0	0	0	0	0	304	487
2021	500	494	299	211	176	127	121	66	318	368		

**CONSULTATION:**

Nil

**GOVERNANCE IMPLICATIONS:**

Nil

**RECOMMENDATION:**

That Council receive the Boulia Sports and Aquatic Centre October 2021 Report.

**ATTACHMENTS:**

Reviewed by Community Services Manager

Mrs Julie Woodhouse

Approved by Chief Executive Officer

Ms Lynn Moore



## **10 Late Reports**

Nil

## **11 Closed Session**

In accordance with the *Local Government Regulation 2012* (254J (3)), Closed Sessions of Council are not open to the public and may be closed for the following reasons:

- (a) the appointment, discipline or dismissal of the chief executive officer;
- (b) industrial matters affecting employees;
- (c) the local government's budget;
- (d) rating concessions;
- (e) legal advice obtained by the local government or legal proceedings involving the local government including, for example, legal proceedings that may be taken by or against the local government;
- (f) matters that may directly affect the health and safety of an individual or a group of individuals;
- (g) negotiations relating to a commercial matter involving the local government for which a public discussion would be likely to prejudice the interests of the local government;
- (h) negotiations relating to the taking of land by the local government under the Acquisition of Land Act 1967;
- (i) a matter the local government is required to keep confidential under a law of, or formal arrangement with, the Commonwealth or a State.

## **12 General Business**

This item on the agenda allows Councillors to raises any other general business matters for discussion or future consideration.