

BOULIA SHIRE COUNCIL



ORDINARY MEETING

Friday 24 November 2023



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

20th November 2023

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 24 November 2023** at the **Boulia Shire Hall** commencing at **09:00** 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

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

This item of the agenda allows a Councillor or Council Officer to present a petition to a meeting of the local government.

Where a petition is presented, no debate in relation to it will be allowed, and the only motion which may be moved is:

- that the petition be received
- received and referred to a committee or officer for consideration and a report to the Council, or
- not be received because it is deemed invalid.

9 Deputations

A deputation wishing to attend and address a meeting of the Council shall apply in writing to the CEO not less than seven (7) business days before the meeting.

The CEO, on receiving an application for a deputation, shall notify the Chairperson who will determine whether the deputation may be heard. The CEO will inform the deputation of the determination in writing. Where it has been determined the deputation will be heard, a convenient time will be arranged for that purpose, and an appropriate time period allowed (e.g. 15 minutes).

For deputations comprising three or more persons, only three persons shall be at liberty to address the Council meeting unless the Councillors at the meeting determine otherwise by resolution. A deputation shall be given adequate opportunity to explain the purpose of the deputation.

If a member of the deputation other than the appointed speakers interjects or attempts to address the Council meeting, the Chairperson may terminate the deputation.

The Chairperson may terminate an address by a person in a deputation at any time where:

- the Chairperson is satisfied that the purpose of the deputation has been sufficiently explained to the Councillors at the meeting
- the time period allowed for a deputation has expired, or
- the person uses insulting or offensive language or is derogatory towards Councillors or others.

The CEO is responsible for the deputation including that the appointed speaker/s are notified in writing of developments or future actions as appropriate.

Deputations to the November 2023 Ordinary Council Meeting:

Mr Chris Dickinson, Ground and Water Australia, to provide an update on investigative work undertaken into the GAB as a potential future water supply for Boulia.

10 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 20 October 2023
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 09:00.

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 Jack Neilson

Officers: Mr Ray Geraghty (Acting Chief Executive Officer)
Mrs Kaylene Sloman (Director of Corporate & Financial Services)
Mr Trent Marshall (Director of Works and Operations)
Ms Nicole Tonkies and Ms Nessa Swann (Executive Assistant)

3 Apologies / Leave of Absence

Moved: Cr Beauchamp

Seconded: Cr Neilson

That the apology from Cllrs Edgar and Norton be accepted and they be granted leave of absence from the 20 October 2023 Council meeting.

Resolution No.: 2023/10.1

Carried

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 Petitions

There were no petitions presented to Council.

9 Deputations

David Royston-Jennings from JLT Risk Solutions Pty Ltd joined the meeting at 09:00 via MS TEAMS to provide an update on the Bouliia Shire Council Risk Assessment Report. Mr Royston-Jennings left the meeting at 09:08.

10 Confirmation of Minutes from Previous Meetings

Moved: Cr Britton

Seconded: Cr Beauchamp

That the minutes of the Ordinary Meeting held on 22 September 2023 be accepted.

Resolution No.: 2023/10.2

Carried

11 Reports

11.1 Works and Operations

TITLE:	Director of Works and Operations September 2023 Report	DOC REF: 11.1.1
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PURPOSE:

To inform Council of the current utilisation and activities of the Works and Operations Department in line with all works and operations being undertaken for September 2023.

Moved: Cr Neilson

Seconded: Cr Beauchamp

That Council receive the Director of Works and Operations September 2023 Report for information.

Resolution No.: 2023/10.14

Carried

TITLE:	Foreman Roads, Utilities and Services Report for September 2023	DOC REF: 11.1.2
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PURPOSE:

To inform Council of the current utilisation and activities of the Town Department during the month of September 2023.

Moved: Cr Britton

Seconded: Cr Beauchamp

That Council receive the Foreman Roads, Utilities and Services September 2023 Report for information.

Resolution No.: 2023/10.15

Carried

TITLE:	Foreman Road Maintenance and Construction Report September 2023	DOC REF: 11.1.3
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PURPOSE:

To inform Council of the current utilisation and activities of the Works Department in line with the Council works program for September 2023.

Moved: Cr Neilson

Seconded: Cr Britton

That Council receive the Foreman Roads, Construction and Maintenance September 2023 Report for information.

Resolution No.: 2023/10.16

Carried

TITLE:	RLPO Report for September 2023	DOC REF: 11.1.4
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PURPOSE:

To advise Council of current activities by the Rural Lands Protection Officer (RLPO) relating to weed management, pest control, animal management and stock routes.

Moved: Cr Britton

Seconded: Cr Beauchamp

That the Rural Lands Protection Officer Report for September 2023 be received for information..

Resolution No.: 2023/10.17

Carried

Moved: Cr Britton

Seconded: Cr Neilson

That Council formally pass resolution in reference to:

1. Pursuant to Section 113 of the Animal Management (Cats & Dogs) Act 2008, to approve the systematic inspection program of all properties within the boundaries of Boulia Shire
 - a. To be carried out from October 2023 to March 2024
 - b. For the primary purpose of achieving compliance with the registration and microchipping requirements of the Animal Management (Cats & Dogs) Act 2008; and,
2. Pursuant to Section 134 of the Local Government Act 2009, approving the systematic inspection program of all properties within the boundary of Boulia Shire
 - a. To be carried out from October 2023 to March 2024
 - b. For the primary purpose of monitoring the keeping of animals under Local Law No. 2 (Animal Management) 2011 and Subordinate Local Law No. 2 (Animal Management) 2011, including the keeping of excess or prohibited animals, and monitoring compliance with minimum standards.

Resolution No.: 2023/10.18

Carried

TITLE:	QRA Flood Damage Works Department September 2023	DOC REF: 11.1.5
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PURPOSE:

To inform Council of the current utilisation and activities of the Flood Damage Program for September 2023.

Moved: Cr Neilson

Seconded: Cr Britton

That the QRA Flood Damage Works Department September 2023 Report be received for information.

Resolution No.: 2023/10.19

Carried

TITLE:	Engineering Service Report – Newsbrief for September 2023	DOC REF: 11.1.6
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PURPOSE:

To inform Council on the progress of various projects by George Bourne & Associates on behalf of Council through an information update.

Moved: Cr Neilson

Seconded: Cr Britton

That the Engineering Services Report – Newsbrief for September 2023 be noted.

Resolution No.: 2023/10.20

Carried

11.2 Office of the Chief Executive

TITLE:	Chief Executives Report September 2023	DOC REF: 11.2.1
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PURPOSE:

To advise Council of relevant activities undertaken through the office of the CEO.

Moved: Cr Neilson

Seconded: Cr Beauchamp

That the CEO Report for September 2023 be received for information.

Resolution No.: 2023/10.21

Carried

TITLE:	Action List Update September 2023	DOC REF: 11.2.2
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PURPOSE:

To present to Council an updated Action List.

Moved: Cr Britton

Seconded: Cr Neilson

That Council receive the Action List update for September 2023 for information.

Resolution No.: 2023/10.22

Carried

11.3 Corporate Services

TITLE:	Director of Corporate & Financial Services September 2023 Report	DOC REF: 11.3.1
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PURPOSE:

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

Moved: Cr Neilson

Seconded: Cr Britton

That the Director of Corporate & Financial Services September 2023 report be received for information purposes.

Resolution No.: 2023/10.3

Carried

TITLE:	Audit & Risk Management Committee Update October 2023 Report	DOC REF: 11.3.2
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PURPOSE:

To present Council with the Audit and Risk Management Meeting Minutes held on 3rd October 2023.

Moved: Cr Beauchamp

Seconded: Cr Britton

That the Director of Corporate & Financial Services Audit and Risk Management Report for October 2023 be received for information.

Resolution No.: 2023/10.4

Carried

TITLE:	Budget Review Operational and Capital Budgets as at 30 September 2023	DOC REF: 11.3.3
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PURPOSE:

To provide a Budget Review to 30th September 2023 based on trends to date.

Moved: Cr Britton

Seconded: Cr Neilson

That the Budget Review to 30th September 2023 as presented to Council be received and that the revised budget variations for Operational and Capital Budgets as shown be adopted.

Resolution No.: 2023/10.5

Carried

TITLE:	Financial Report for September 2023	DOC REF: 11.3.4
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PURPOSE:

Financial Summary as at 30th September 2023

Moved: Cr Neilson

Seconded: Cr Britton

That the Finance Report for September 2023 Report be received for information.

Resolution No.: 2023/10.6

Carried

11.4 Community Services

TITLE:	Community Services Report September	DOC REF: 11.4.1
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PURPOSE:

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

Moved: Cr Britton

Seconded: Cr Neilson

That the Community Services September 2023 report be received for information.

Resolution No.: 2023/10.23

Carried

Moved: Cr Beauchamp

Seconded: Cr Neilson

That approval for a third round of drought gift cards under the Community Drought Hardship Agreement be granted.

Resolution No.: 2023/10.24

Carried

TITLE:	Min Min Encounter & Boulia Heritage Centre Report – September 2023	DOC REF: 11.4.2
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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 Britton

Seconded: Cr Beauchamp

That the Min Min Encounter & Boulia Heritage Centre Report September 2023 be received for information.

Resolution No.: 2023/10.25

Carried

12 Late Reports

Nil

13 Closed Session

13.0 Move into Closed Session

CLOSED MEETING AT 09:32

Moved: Cr Britton

Seconded: Cr Neilson

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

(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.: 2023/10.7

Carried

13.8 Move out of Closed Session

OUT OF CLOSED SESSION AT 09:58

Moved: Cr Britton

Seconded: Cr Neilson

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

Resolution No.: 2023/10.8

Carried

The following recommendations were resolved from the closed session: 2023/10.9, 2023/10.10, 2023/10.11, 2023/10.12, and 2023/10.13

13.1 Office of the Chief Executive

TITLE:	Mulligan Street Potential Development Report	DOC REF: 13.1.1
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PURPOSE:

To provide Council with information on vacant lots on Mulligan Street including but not limited to potential developments.

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 Neilson

Seconded: Cr Beauchamp

That Council call tenders for the sale of lots L404B2671 and L405/B2671 situated on Mulligan Street, Boulia, subject to the following conditions of sale:

- (a) The blocks are amalgamated by the successful tenderer; and
- (b) A survey for an access easement across the rear of lots L404/B2671 and L405/B2671 (to Council's requirements) be undertaken and registered by the successful tenderer.

Resolution No.: 2023/10.10

Carried

TITLE:	Property Sales Offer	DOC REF: 13.1.2
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PURPOSE:

To provide Council with an outcome of the investigation undertaken into the proposed sale of Spilsbury property, Herbert Street, 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 Britton

Seconded: Cr Neilson

That Council thank Bob and Val Spilsbury for their offer but decline the offer as it is of the view this type of business operations is best operated by Private Enterprise.

Resolution No.: 2023/10.11

Carried

TITLE:	Energy Q
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PURPOSE:

Referring to the prospective solar farm, the Acting CEO presented Council with a verbal brief recommending the acceptance of Energy Q's offer of \$100k in settlement for the land.

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 Britton

Seconded: Cr Beauchamp

That Council accept Energy Q's offer of \$100,000 in settlement for the land for their prospective solar farm and authorize the CEO to undertake all matters associated with the sale.

Resolution No.: 2023/10.12

Carried

TITLE:	Property Valuations
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PURPOSE:

A late item received from Herron Todd White was presented on the potential sale on two houses to two employees.

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 Britton

Seconded: Cr Beauchamp

That Council accepts the Valuation Reports undertaken by Herron Todd White and instructed the Acting CEO to proceed with the offer of sale as set by Council.

Resolution No.: 2023/10.13

Carried

13.2 Corporate Services

TITLE:	SurePact Software Concept Brief	DOC REF: 13.2.1
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PURPOSE:

Present the Concept Brief on SurePact as a solution to effectively govern the program of works and funding that is received by Council.

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 Britton

Seconded: Cr Beauchamp

That Council endorse the Concept Brief Option C and delegation is given to the Director of Corporate & Financial Services to issue purchase orders and manage the implementation of SurePact.

Resolution No.: 2023/10.9

Carried

Mrs Sloman left the meeting at 10:00

The meeting was adjourned for morning tea in aid of Brest Cancer Awareness at 10:00.
Meeting resumed at 10:56

Mr Trent Marshall, DWO, joined the meeting at 10:56

14 General Business

RFDS: the Acting CEO provided an update on recent changes.

Templeton Street/Burke River: action to be taken in reference to a new spring-loaded gate at Templeton Street/Burke River to assist in preventing motor bikes raising dust which spreads to the pool and neighboring houses.

15 Meeting Closure

The Mayor closed the meeting at 11:58.

16 Confirmed

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

11 Reports

11.1 Works and Operations

TITLE:	Director of Works and Operations October 2023 Report	DOC REF: 11.1.1
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REPORT BY:	Trent Marshall Director of Works and Operations	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

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 Boulia and Urandangi

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To inform Council of the current utilisation and activities of the Works and Operations Department in line with all works and operations being undertaken for September 2023.

CONTENT:

Director of Works & Operations activities:

DWO carried out site inspections at:

- Donohue Highway project (by Sujun).
- New build duplexes at 58 Pituri St project.
- Council unit renovations at 26 Pituri St project.
- Boulia Water Treatment Station (with Trility) Teams and visual on-site.
- The Truck Stop and culverts project on the DDR at the edge of town.
- Pump Station project progression. Review completion certificate.
- RMPC pickups for Boulia Shire Council. Schedule 1 and Schedule 4 works.

DWO attended the following meetings:

- Finance invoicing changes with GBA scope – 4th October 2023
- Slashes Creek Pre-start meeting – 4th October 2023
- ORRTG Teams meeting – 5th October 2023
- RAPADWSA meeting (via MS TEAMS) – 5th October 2023
- PPR Donohue Highway Report with TMR – 9th October 2023
- DSDILGP E-Grants Reports meeting – 12th October 2023
- APV Valuers & Asset Management meeting – 13th October 2023
- QRA Planning – 19th October 2023
- Ordinary Council Meeting – 20th October 2023
- Construction Operator interviews – 23rd October 2023
- TMR RMPC program discussion – 26th October 2023

Staff Training:

Technical Officer, Sujan Thebe, is undertaking in-house training in all aspects of project management, quality, safety, environmental, and traffic management along with ITPs, JMPs and PMPs, reviewing works for state and federally funded programs. Graham attended cactus training in Barcaldine 16th - 23rd October 2023.

- BSC Works Annual Achievement planning under review. Currently in processes.
- BSC Works Training Matrix under review. David Parker, WH&S now reviewing systems for BSC.

Disaster Management Works: Driest September in Australia on Record (Drought Statement) BM.

Fire breaks have been put in around Boulia Township in anticipation of a high fire season. Due to concerns with heavy winds, Council has ceased the use of slashers, mowers, whipper snippers, grinders, and welders around the township.

Close monitoring of all water usage, particularly roadworks (bores & river extraction).

Boulia Shire Council Projects 2023.

Building the Washdown Bay Stand Project.

Project Scope: Build platform for the washdown bay Boulia.

Current Status: Handrails have been fabricated. The fold-down platform was attached. Unfortunately, the scope of works was faulty leading to the slab and stand being placed on the wrong side of the bay. A new foundation has been put into place on the correct side, a new slab will be constructed, and the completed stand can then be repositioned.



Donohue Highway Project 2023

Project Scope: Building road formation & sealing on Donohue Highway.

Current Status: Boulia Shire Council has 5.5km of formation works completed, primed and has the two-coat 7-14mm seal applied and rolled. The BSC crew will now start the sidetracks for the next sections getting ready for next year starting in advance of the program of works. Jim and his road crew are producing quality work at an excellent rate as required by the contractual agreement.



Donohue Hwy Seal Program data: ch:170.5-176km, ch:111.1-114.7km, ch:116.45-122.4km, (emergency airstrip) ch223.5-226.5km, ch:226.5-178.5km, ch:206.45-211.5km.

93E Diamantina Development Road [Boullia- Dajarra] Truck Stop Project.

Project Scope: Construction of truck bay on Winton town entry.

Current Status: Truck Stop roadworks have been completed by BSC crews. The second coat seal was brought forward through TMR approval with Austek to the 4th November. This seal is now complete and line marking can commence February 2024 with other works. A delay of 3 months is required before a second coat can be applied. The solar lights have been purchased and the contractor is engaged to complete these works.



The second coat seal is on, batter reinstatement, culverts completed, and solar lights ready to be put up.

QRRRF – Concrete Floodways – Package 1&2 Slashes & Coorabulka Roads

Project Scope: Concrete Margins and Floodways on Slashes Creek and Coorabulka Roads.

Current Status: Phase 1 works by NQES [T2022-23.1] is completed with the package 2 [T2022-23.11] awarded to Stockham Building Services, who expect to commence in approximately 3 weeks. Slashes Creek Road pre-start has been completed with actual work commencing 6th November 2023 with forecasted completion date being 22nd December 2023. Works are floodways and concrete margins as per the plans.



The floodway was removed from the original scope of works due to condition being considered acceptable at this stage (variation to scope).

New Staff Housing: 58 Pituri St: Duplex Project.

Project Scope: Construction of 6 new housing units at Pituri St.

Current Status: Services are being installed, roofs are on, work is going ahead as expected on these duplexes. There are some slight variations due to design corrections to the carports. Overall, the progress of this project has been excellent.



Services, internal works, roof, and walls along with safety compliance; excellent work ethics.

Renovations of current staff housing at 26 Pituri St Project.

Project Scope: To renovate the current staff housing, replacing floors, wet areas, toilets, showers, and laundry along with external concreting to ensure safety and compliance with current building codes.

Current Status: The first unit is complete, looking very professionally completed. A slight variation due to the replacement of the front doors; we are now awaiting delivery of the front door screens. Second unit work has now started, and we have quotes coming in to concrete the central communal area (see below). The second couple of units need some additional plumbing upgrades to comply with the latest standards. The pavers have been lifted and replaced where required, creating a saving of \$90,000 instead of concreting the back areas. This work was completed by the correction centre crew.



New concrete area design for quotes and first finished unit, on time and in budget, local contractor.

Industrial Estate Project

Project Scope: Installation of power, water, sewer, and NBN to the Industrial Estate, then seal roads.

Current Status: Industrial Estate work is now recommencing again; works were stopped while NBN reviewed the designs from GBA. Designs are now accepted, NBN and Ergon are now cleared to be completed. Easement has been identified and trenching work to start up again asap. Once all services are finished, the roads can be completed and sealed. Ergon have approved the surveyed easement and Pad site for the transformer.



Service trenching by contractors and map showing easement/pad for Transformer and NBN design.

Boulia Show Grounds Project

Project Scope: To move the existing easement to allow for the implementation of a transformer and new connections to the current structure, removing existing power pole & unsightly power lines.

Current Status: Easement for Ergon required before the removal of the old pole, new transformer works. The required survey for Ergon was completed on the 21st October 2023, works were completed by Morcom Surveyors, compliance to Ergon Energy’s Conveyancing Officer’s direction (Electrical easement (our ref: 1686921) LOT31 WI57 - Boulia Showgrounds complex).



Easement design requirements from Ergon.

Saltwater Chlorinator Project

Project Scope: Installation of a Saltwater Chlorinator (NaOCl Generation & Dosing) at the Boulia Water Treatment Plant.

Current Status: Work has started on the new site building. Trility project manager and engineer flew to Boulia, inspected the site, issues have been identified within the original scope of works and corrective actions have been put into place enabling the project to progress. Trility to forward a quote for a second dosing line once completed. The removal of the existing chlorination unit is up to Trility at this point; I have not agreed to refurbish it for resale. I believe the risk would be extremely high for Council to progress down these lines. Old building to be returned to the depot for repurpose.



Existing chlorination facility on skids to be removed from site (not refurbishing at this stage).

Pump Station Upgrade

Project Scope: Installation of a new sewerage pump station adjacent to the existing structure by Complex Civil Infrastructure Services Pty Ltd.

Current Status: Lines and tanks are in, stand has been erected, and the macerator tested; work is now finished. The time frame has exceeded expectations due to the supply and connection of electrical by Ergon. However, work is now completed to exacting standards and building compliance. Certificate of completion has now been issued.



Current completion of works, works underway and the macerator to be reinstalled once fitting arrive.

Operational Inspections: Boulia Shire Council 2023

Boulia Airport Inspection completed by JASKO: Minor issues being addressed with contractors.

Urandangi Airport Inspected by JASKO: Minor issues being addressed with contractors and identified new windsock requirements.

Rex Airline Boulia airport Inspection: Minor issues being addressed with contractors.

Three bridge inspections completed; no issues to be addressed.

Fire in the rubbish pit.

Insurance claim from accident:

Unfortunately, the 963 drott (P127) which was pushing up the household tip broke down in the pit. Then a fire broke out causing severe damage to the machine. Insurance company requires quotes to remove the Drott from the household pit and then it can be evaluated. Quotes are in progress at present. Due to the machine weighing over 20Ton, this will have restricted availability from a local perspective. D9 (50Ton) or above required to move it. Rippers and blades are still grounded, and idlers and drive sprockets are seized onto the tracks.



CONSULTATION:

Council management and staff, George Bourne and Associates and contractors as required.

GOVERNANCE IMPLICATIONS:

All work to be completed within guidelines and budget allocations.

RECOMMENDATION:

That Council receive the Director of Works and Operations October 2023 Report for information.

ATTACHMENTS: Nil

Reviewed and Approved by Chief Executive Officer

Ms Lynn Moore

TITLE:	Foreman Roads, Utilities and Services Report for October 2023	DOC REF: 11.1.2
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REPORT BY:	Ron Callope Foreman Roads, Utilities and Services	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

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 Boulia and Urandangi

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 2023.

CONTENT:

Racecourse:

Arena and grounds	General maintenance by the caretaker of the Racecourse grounds is ongoing.
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Town water testing and depot maintenance:

Chlorine level testing	The plant has continued running at full capacity and levels are currently sitting in our desired range.
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Town Entrances:

Three Mile Campground	In general tourists using the site are keeping the area tidy.
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Parks and Gardens:

Council, Min Min Encounter, ANZAC and Airport gardens	Town gardens have been looking great due to warm weather, watering, and the consistent dedication of our Parks and Gardens Crew. Planning is being undertaken on the proposed upgrade of both entrances to town.
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Mowing/Whipper Snipping	<p>Our crew was kept busy with mowing and whipper snipping. Works completed in the following areas on these days throughout October 2023:</p> <ul style="list-style-type: none"> - 3rd October – Main Office, Medium Strips - 4th October – Cemetary - 5th October – School Safety Park, Diamantina Street - 9th October – Airport - 10th October – Robinson Park - 11th October – Sports Centre, Moonah Street - 12th October – Stonehouse, Council Depot - 13th October - Pensioner Units, Mulligan Street - 16th October – Medium Strips, Min Min Encounter - 17th October – Fire Station - 18th October – Sports Centre, Wills Street - 19th October – Melrose - 23rd October – Airport - 24th October – Vacant Council Housing - 25th October – Town Entrances - 26th October – Robinson Park - 27th October – Templeton Street - 30th October – Fire Station - 31st October – Sports Centre
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RMPC/Works crew:

The RMPC Crew have kept busy out on the Donohue Highway prepping for the reseal by doing surface correction and pothole patching. This is still currently ongoing.

The crew were also doing signage on the Mt Isa road and guidepost replacement on the Winton Road.

The crew have continued to maintain and service the Waverly Creek Rest Area.

Concrete batching and other Private Works requests are consistent interruptions to RMPC Works.

Urandangi:

Urandangi	Council services continued over the month of October as required (Rubbish collection etc). Work remains focussed on the continued clean up and management of fire risk. Slashing is planned and will be ongoing based on availability of Council staff. There is a current Boil Water Alert in Urandangi and is in effect until further notice.
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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

Bouliia Airport activity: (Appendix 1)

Number of call outs: RFDS/LifeFlight Rescue	0
Avgas/Jet A1 Refuelling	Total 21 – 21 self-fuelled through Compac.

Road Report Closures Statistics: (Appendix 2)

Please see attached appendix page for the road closure statistics table.

Bouliia Feral Animal Bounty Claims: (Appendices 3 & 4)

Feral Pigs	3
Feral Dogs	2

CONSULTATION:

Director of Works and Operations as required.

GOVERNANCE IMPLICATIONS:

All work completed within budget allocations.

RECOMMENDATION:

That Council receive the Foreman Roads, Utilities and Services October 2023 Report for information.

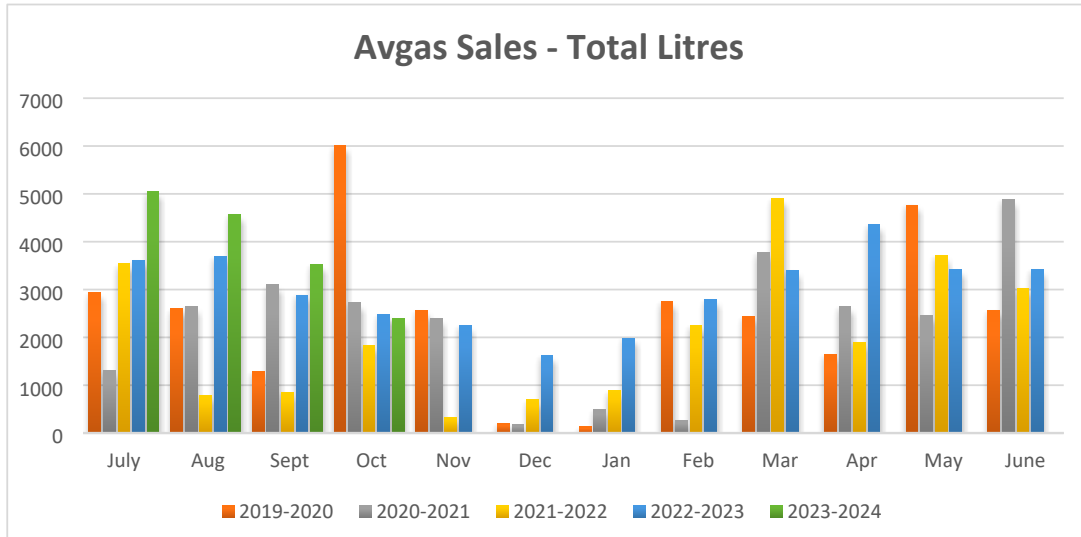
ATTACHMENTS:

1. Appendix Page for RUS Foreman Council Report October 2023 [11.1.2.1 - 2 pages]

Reviewed by Director of Works and Operations	Mr Trent Marshall
Approved by Chief Executive Officer	Ms Lynn Moore

Appendix Page for RUS Foreman Council Report October 2023

Appendix 1

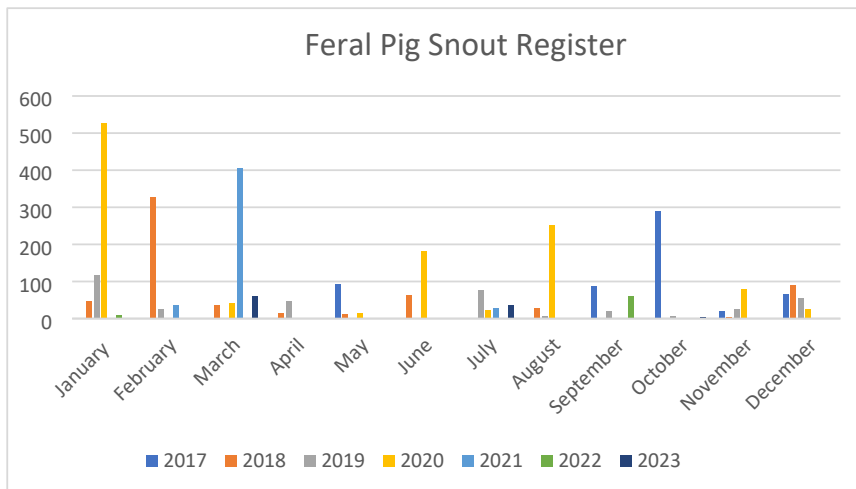


Appendix 2

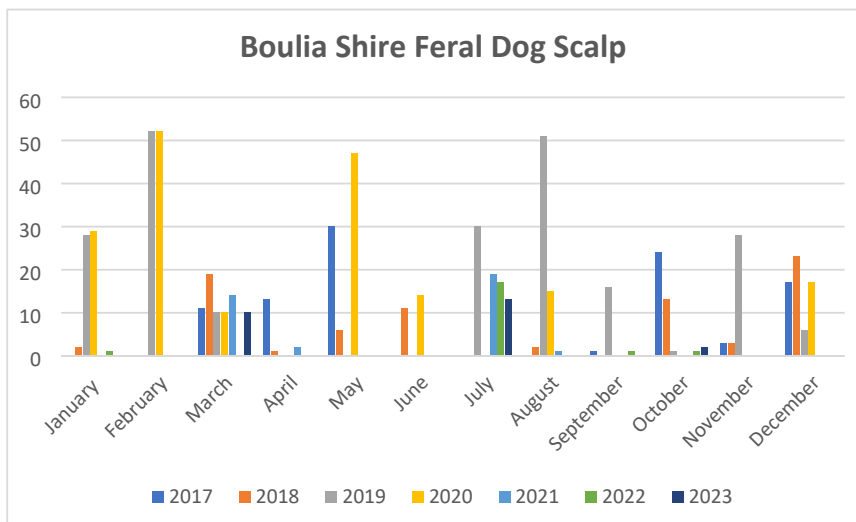
Oct 2023	Boulia/Dajarra	Dajarra/Mtlsa	Boulia/Winton	Boulia/Bedourie	Boulia/Qld Bord.
Open	31	31	31	31	31
Closed	0	0	0	0	0
Restricted	0	0	0	0	0

Oct 2023	Dangi Sth	Dangi Nth	Dangi Border	Toolebuc	Coorabulka	Slashers Ck	Springvale	Selwyn
Open	31	31	31	31	31	31	31	31
Closed	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0

Appendix 3



Appendix 4



TITLE:	Foreman Road Maintenance and Construction Report October 2023	DOC REF: 11.1.3
REPORT BY:	Jimmy Newman Foreman Roads, Construction and Maintenance	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 2: Building and maintaining quality infrastructure

2.1: Well connected

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 roadwork on non-Council roads 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 Council works program for September 2023.

CONTENT:

New employee, Derryn Daley commenced in October as an MC Plant Operator and is going well.

Current and upcoming projects are as follows:

- **Donohue Highway**
 - Completed another 1.5kms of base course to coincide with seal
 - Completed 5.5kms of seal late October – this project was completed with a 2-coat seal and signage.
 - Continued 4kms of side track on next section
 - Crew are currently working on maintenance grading on the Donohue Hwy at CH 122

- **Truck Stop**
 - Completed topcoat seal at the end of October
 - Waiting online marking to be completed and solar lights to be installed



CONSULTATION:

Director of Works and Operations as required.

GOVERNANCE IMPLICATIONS:

All work completed within guidelines and budget allocations.

RECOMMENDATION:

That Council receive the Foreman Roads, Construction and Maintenance October 2023 Report for information.

ATTACHMENTS: Nil

Reviewed by Director of Works and Operations	Mr Trent Marshall
Approved by Chief Executive Officer	Ms Lynn Moore

TITLE:	Rural Lands Protection Officer OCTOBER 2023 Report	DOC REF: 11.1.4
REPORT BY:	Graham Smerdon Rural Lands Protection Officer	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 4: Caring for the environment
4.3: Sustainable

4.3.1: Ensure the region's sustainability through integrated weed and pest management practices

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To advise Council of current activities by Rural Lands Protection Officer (RLPO) relating to weed management, pest control, animal management and stock routes.

CONTENT:

RURAL LANDS PROTECTION OFFICER:

I spent the month doing 1080 baiting and domestic animal control and pest cactus control.

TOWN COMMON:

Feed on town common is starting to show the effects of the hot weather.
A fire break was graded around the town common fence line where it was possible it was done two blades wide.

PONY/CAMEL PADDOCKS:

The feed in both paddocks is like the feed on the town common starting to show the effects of the hot weather.

DOMESTIC ANIMAL CONTROL:

I have been keeping up my street patrols and have noticed during the daytime I have not seen any dogs roaming the streets, there are still some roaming late at night; I am not too sure what council can do to put a stop to this happening.

CWRPM (TECHICAL GROUP):

Towards the end of the month, I went over to Barcaldine to give two of the Barcaldine Council RLPO's a hand along with three BIO- security Officers and two RLPO's from Longreach Council to do some Jumping Cholla Cactus on a Forrest Hill Station.

For the three days, I was over there using 4WD Utes a side-by-side ATV and by walking we covered 407ha and poisoned approx. 400+ plants, ranging in size from 10cms to 1.5metres in height.

WEED SPRAYING SHIRE ROADS:

With there being road work carried out on most of the shire roads in the last couple of months I have not had to do any weed spraying.

RMPC:

I have not done any pest weed spraying this month.

GRAVEL/BORRUW PITS:

I am still putting Grasland pellets out in some of the old pits where there has been some regrowth.

STOCK ROUTES:

There has been no one enquiring about travel permits in the last month.

1080 BAITING:

I have had two properties do some 1080 baiting this month with a total of 677kg of meat treated with pig strength 1080 solution.

I have two maybe three properties that are going to bait in November.

CONSULTATION:

(insert any consultation that took place, or delete if not applicable)

GOVERNANCE IMPLICATIONS:

(list any relevant implications)

RECOMMENDATION:

That...

ATTACHMENTS: Nil

Reviewed by Director of Works and Operations	Mr Trent Marshall
Approved by Chief Executive Officer	Ms Lynn Moore

TITLE:	QRA Flood Damage Works Department October 2023	DOC REF: 11.1.5
REPORT BY:	Gordon Stumbris Consultant Works Overseer	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 2: Building and maintaining quality infrastructure

2.1: Well connected

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

Key Priority 4: Caring for the environment

4.2 : Resilient

4.2.1: Implement initiatives for flood mitigation 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 for October 2023.

CONTENT:

Current Submission BoSc.0026.2223.REC - Eastern Submission (Our current Program of Works)

Harris Crew A

- Now fully completed all flood damage restorations as outlined in the scope of works. The project was once again carried out to a very high standard ensuring all QRA standards were complied with excellent results.

Harris Crew B

- Now completed Springvale Road with all sections of pavement damage fully restored. Great outcome, works is well within budget parameters
- Warra Road completed to QRA standards for medium formation Grading

Mixed Crew

- Our mixed crew have now completed all damaged sections along Toolebuc road pavement, great outcome. Within time frame and budget.

Recently Completed Works

- Toolebuc Middleton Road
- Warra Road
- Springvale Road
- Selwyn Road

Future Works

- Road shoulders 93E
- Pathungra Road
- Selwyn Connection Road

CONSULTATION:

GBA as project managers for Council QRA Flood damage work.

GOVERNANCE IMPLICATIONS:

All work completed within QRA guidelines and budget allocations.

RECOMMENDATION:

That the QRA Flood Damage Works Department October 2023 Report be received for information.

ATTACHMENTS: Nil

Approved by Director of Works and Operations	Mr Trent Marshall
Approved by Chief Executive Officer	Ms Lynn Moore

TITLE:	Engineering Service Report – Newsbrief for September 2023	DOC REF: 11.1.6
REPORT BY:	Stuart Bourne GBA – Senior Civil Engineer	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 2: Building and maintaining quality infrastructure

2.3: Well planned

2.3.1: Develop and implement a robust asset management plan to support effective long-term asset management

Key Priority 4: Caring for the environment

4.2 : Resilient

4.2.1: Implement initiatives for flood mitigation 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 projects by George Bourne & Associates on behalf of Council through an information update.

CONTENT:

1. Visits to the Shire

- 23rd – 25th October
- Completion photos for 2023 Flood Damage
 - Donohue Pave and Seal (5.5km)

2. Flood Damage Works

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

Activated for the ‘Western Qld Low Pressure Trough 19 Jan – 4th Feb 2022’.

This event will be for Emergent works and REPA. Data collection complete. Submission has been approved by QRA for a total value of \$2,445,193.96. Works Completed, Acquittal completed. Submission Approved actual expenditure to date \$2,120,142.28

Activated for the ‘Northern and Central Western Queensland Rainfall and Flooding event 21 April – 12 May 2022’. This event will be for Emergency works and REPA. Data collection is complete. Submission has been approved by QRA for a total value of \$1,750,892.06. Works completed and completion photos taken. Acquittal completed and Lodged – Approved actual expenditure to date: \$1,416,455.37

BouSC has activated for the North and Central Queensland Monsoon and Flooding, 20 December 2022 – March 2023.

Damage pickup has been completed. Emergent work started. Eastern roads and western roads have now been uploaded to MARs and waiting approval.

Slashers Creek Submission has been approved for \$292,926.90. – Works completed and Completion photos picked up.

Eastern Submission has been approved for \$2,746,669.39 – Works ongoing

Western Submissions has been approved for \$3,838,088.82

3. Other

Donohue Highway: Outback Way Funding Package 3

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 and CH clearance is complete for Stage 7 and 8. Works have commenced 5.5km sealed late October. The remaining 2.5km to be sealed early next year.

Bitumen procurement Tender – T2023-24.1 assessed and awarded to RPQ.

Aggregate procured through the Panel of Providers and awarded to PE & GC Harris Road Contractors

Priority Structures Upgrade.

DTMR are investigating Chainages 62.4-88.4 and Chg 110.4-125.8 on Dajarra-Mt Isa road for culvert widening. Funding needs to be spent by EOFY 2024.

4. Industrial Subdivision

All earthworks completed. Works awarded to KABZ Plumbing & Quality Electrical. Procurement of materials has been completed. KABZ and Quality Electrical has commenced on site. Sewer line crossing Mt Isa highway has been completed.

Electrical works started.

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 2023 be noted.

ATTACHMENTS:

1. Flood Damage Events - Detailed Summary November (ID 475852) [11.1.6.1 - 1 page]

Reviewed by Director of Works and Operations	Mr Trent Marshall
Approved by Chief Executive Officer	Ms Lynn Moore

Boulia Shire Council

Flood Damage Events - Detailed Summary (15/11/2023)

QRA Event Code	Activation	Type	Submitted Value(Inc PM,Esc and Cont)	Approved Submission Value (Inc PM,Esc and Cont)	Final Expenditure (Acquittal)	Comments
Western Qld Low Pressure Trough 19 Jan - 4th Feb 2022	Jan-22	REPA	\$ 2,514,057.71	\$ 2,445,193.96	\$ 2,120,142.28	REPA - Approved Betterment submission Lodged Acquittal completed - Submission Approved
	Jan-22	Emergency Works	\$ 507,127.18	\$506,435.69		Approved
Northern and Central Western Qld Rainfall and Flooding event 21 April - 12 May 2022	Apr-22	REPA	\$ 1,810,518.53	\$ 1,750,892.06	\$ 1,416,455.37	Submission Approved Works started March Betterment submission ineligible - as restoration works for Jan event have been completed on the Betterment sites for April Betterment, the April Betterment submission is deemed ineligible.
	Apr-22	Emergency Works	\$283,262.81	\$282,983.20		Emergency Works Completed Emergent works submission Lodged Approved
North and Central Queensland Monsoon and Flooding, 20 December 2022 – Match 2023	Jan-23	CDO – Reservoir Cleaning				3 Submissions Uploaded 1. Slashers Creek - Works completed and completion photos picked up. Ready for Acquittal 2. Eastern Submission - approved 3. Western Submission - approved Urandangi Bore Emergency Works Submission - approved Reservoir Cleaning Submission abandoned due to lack of evidence
	Jan-23	REPA Slashers Creek	\$298,804.41	\$292,926.90		
	Jan-23	REPA Easter Submission	\$2,793,821.10	\$2,746,669.39		
	Jan-23	REPA Western Submission	\$4,055,018.32	\$3,838,088.82		
	Jan-23	Emergency Works				
Total 2023 FD			\$7,147,643.83	\$6,877,685.11		

11.2 Office of the Chief Executive

TITLE:	Chief Executives Report October 2023	DOC REF: 11.2.1
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REPORT BY:	CEO (Lynn Moore) Chief Executive Officer	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

Key Priority 5: Robust Governance

5.2: Accountability

5.2.4: Ensure transparency and accountability through integrated performance management reporting

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To advise Council of relevant activities undertaken through the office of the CEO.

CONTENT:

Boulia Shire Council Precinct - (1) Growing Our Regions funding

Expressions of interest has been lodged prior to the closing date for the proposed Community Hub / Precinct with the release dates for the full invitation for successful applications to be notified 27th November. The full business case will then need to be submitted by mid-January 2024.

Boulia Shire Council Precinct - (2) Regional Precinct and Partnerships Program

The initial project work for the design and construct drawings will be commence on 17th November which will then include an application for funding to proceed further with this project.

Local Recovery and Resilience Grants - State Government Initiative - Monsoon Flood Event – Dec to April 2023

Funding has been allocated to Boulia under this program and we will provide suggestion for eligible projects for QRA to review before Dec 2023.

Water Resilience and Security

As part of future resilience - Council has suggested we provide a case study on the comparison between drilling for an artesian bore in town against the future of treating the existing bore water with a filtration plant.

Initial investigations have sourced a company which has completed numerous studies within the GAB over many years.

The first step would be a review of the GABORA Water Plan and its associated sub documents, and a call to the Department to discuss potential reserve water which is typically held for purposes such as this. This would provide us firstly with a sense of how much water might be accessible under the current plan conditions, from which a review of the sediments within the GAB would be undertaken to assess target viability within the local area.

Sales Permits for Gravel – Native Title and the Futures Act

Council has identified 104 gravels pits across the Shire used for the maintenance of Council's roads and some TMR road work. Sales permits which are in place and have been issued by DAF are currently being reviewed. ILUA's will now be negotiated by DAF for each of the Native Title owners in the intervening period interim agreements will be sought from each of the following:

- Wangkamadhla – (Mulligan River Aboriginal Corporation). DAF representatives will meet with the MRAC Board in Mt Isa on Sunday 26 November to discuss an Interim Agreement and a draft Indigenous Land Use Agreement. (I am optimistic that securing an Interim Agreement before Council's sales permit's expiry date may be achievable.)
- Pitta Pitta – Pitta Pitta have instructed their legal representative to sign an Interim Agreement, and DAF has received a document. Some additional information is required so the document can be properly executed, and DAF is working with Pitta Pitta's legal representative to achieve that.
- Bularnu Waluwarra Wangkayujuru (BWW) – BWW has agreed to sign an Interim Agreement subject to certain conditions. DAF is working through those conditions with the Special Administrator and BWW's legal representative.

This is a very positive move forward with the total number of pits identified as approximately 40 which would require an interim agreement be needed to perform road work across the shire.

Signage – Outback Way and Winton Intersection

- **OHDC (Longest Shortcut)** is currently updating their signage and the design has now been approved by the seven Councils at the AGM. OHDC will forward the high-resolution design to us, and we will have the new sign up before the next tourist season.
- **Winton Intersection ('This way to Boulia')** – 362klm....
- TMR have now provided their requirements for any new signs (even replacement signs). They must be 30m from the centre line which means our existing sign needs to be moved and cannot be replaced 'insitu'. I have contacted Winton Shire who may also have a similar issue and we will be working together to locate a suitable site and combined the installation of their signs and our sign at the same time to save costs.

Sale of Staff Housing to Employees

The report has been delivered and the outcome has been sent to the applicants. It appears that neither will now proceed for various reasons.

Ergon Street Lighting project

The identification of all lighting has been done and a design is being completed so that Ergon can proceed. This is not expected to be received until early 2024.

Solar Farm – EnergyQ

Progress so far:

- Access Licence is in place

- Initial Cultural Heritage Assessment has been undertaken with the local indigenous group
- EQL Environmental and Engineering inspections have been undertaken
- Surveyor has pegged the proposed lot
- Surveyor has prepared the draft survey plan
- Valuation has been received.
- Council has accepted the new offer by Ergon (commercial in confidence).

URANDANGI

One other building diagonally opposite the hotel has also been inspected and found to be in poor condition - unsafe to be inhabited. Council has been unable to locate the new owner due to this previously being a deceased estate.

RFDS Clinic (Shire Hall building)

The Shire Hall/RFDS Clinic - There is a potential to locate the site out of the flood plain into a safe location at the Airport (not the old building). Funding will need to be found to do this – initial plans and building drawings are to hand if funding is available to complete this project. Letter of request was sent to Bob Katter who offered his assistance who advised the Health RFDS Department, but they are unable to assist with infrastructure funding.

Federal Government 90 Day review - Outback Highway – Donohue Highway

The results of the Federal Government 90 review have been released and we were very fortunate to have the funding which was allocated to our section of the Outback Way confirmed as continuing. (\$43,500,000)

The following states had many projects withdrawn:

- **New South Wales** - \$5.36 billion in projects (3.5 billion federal funding).
- **Victoria** - \$4.77 billion in projects (\$2.59 billion in federal funding).
- **South Australia** - \$494 million in projects (\$400 million in federal funding).
- **Western Australia** - \$527 million in projects (\$317 million in federal funding).
- **Queensland** - \$450 million in projects (\$230 million in federal funding).
- **Tasmania** - \$20 million in projects (\$16 million in federal funding).
- **ACT** - \$3 million in projects (\$1.5 million in federal funding).

The Queensland projects which have lost federal funding include:

Project Name	State	Cost (\$ millions)	Federal Government Funding (\$millions)	Local Government Area
Beenleigh Station commuter car park, Beenleigh	Queensland	30	15	Logan City Council
Emu Swamp Dam Supporting Infrastructure, Stanthorpe	Queensland	6.3	5	Southern Downs Regional Council
High Road and Easterly Street, Waterford Upgrade	Queensland	5	2.5	Logan City Council
Kenmore Roundabout Upgrade	Queensland	25	12.5	Brisbane City Council
Loganlea Station commuter car park, Loganlea	Queensland	30	15	Logan City Council
Mooloolah River Interchange	Queensland	320	160	Sunshine Coast

Upgrade (Packages 1 and 2)				Regional Council
New England Highway upgrade, Cabarlah	Queensland	5	5	Toowoomba Regional Council
Nicklin Way-Third Avenue Connection, Caloundra	Queensland	18.2	7	Sunshine Coast Regional Council
Tennant Creek to Townsville Corridor Upgrade - Dingo Park Road Intersection Upgrade	Queensland	10	8	Townsville City Council

The criteria for Federal funding have also changed and will no longer be the 80/20 mix and will revert to 50/50. Between Federal and State funding.

Positions Vacant:

Records Officer	This position could be completed remotely and will be a part time position. Experience in local government is preferred.
Part-time Sports Centre Officer	This position is for 9 hours per week.
Admin Officer-trainee	This position has been recruited now and will be a trainee position funded by the First Start program.
Technical /Admin Officer	This position will be based at the Depot and support the DWO.

Events / Conferences

Date	Activity	Attendees	Location
25/9 - 29/9	WQAC	Rick, Lynn, Jack.	Winton
16/10-18/10	LGAQ	Rick, Sam.	Gladstone
26/11 - 30/11	RAPAD AGM	Rick, Lynn.	Brisbane

RECOMMENDATION:

That the CEO Report for September 2023 be received for information.

ATTACHMENTS: Nil

Chief Executive Officer	Ms Lynn Moore
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TITLE:	Action List Update October 2023	DOC REF: 11.2.2
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REPORT BY:	Ms Lynn Moore Chief Executive Officer	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

Key Priority 5: Robust Governance
 5.2: Accountability
 5.2.4: Ensure transparency and accountability through integrated performance management reporting

RISK MANAGEMENT:

The risk associated with the recommendations of the report have been assessed as Insignificant (Consequence) and Rare (Likelihood) giving an overall assessment as **Low L-1**

PURPOSE:

To present to Council an updated Action List.

CONTENT:

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.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That Council receive the Action List update for October 2023 for information.

ATTACHMENTS:

1. CEO Action List October 2023 [**11.2.2.1** - 7 pages]

Chief Executive Officer	Ms Lynn Moore
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Boulia Shire Council Action List

NUMBER	DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
Friday 27 August 2021					
01.	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. 1. Waverley Creek 2. Burke River (Boulia)	DWO	29/8/23 TMR have money to do the designs as per Gavin Hill. 13/6/2023- TMR scoping a new section for Waverley creek – perhaps there is some more money around? 17-3-2023 - The 93F Waverly Ck 'Give Way' area upgrade is currently with TMR awaiting completion of scoping. Once project is scoped and quantities confirmed, a schedule will be provided to Boulia Shire Council for pricing. Estimate schedule will be provided to Council mid-April.
Friday 21 January 2022					
02.			Review all air-conditioning requirements at Depot and Stores. Min Min (Dec 2022- no responses recd from tender- handed to Tim Edgar- electrician)	DWO	13/6/2023 – Follow-up required with electrician 21/4/2023 Tim to follow up (purchase order is required) 17-3-2023- Tim has sent the report to an AC technician. Awaiting response.
03.	18/03/2022	Emailed Ron 28/6	Disabled parking for PO required - Requires disabled line marking - Line marking for caravans in Main Street - Caravan Parking in Pituri Street	DWO/RUS	13/6/2023- Disabled parking at the post office to be completed by end of June
Friday 19th August 2022					
04.	19/08/2022		Washdown Bay double gantry – what is the current status	DWO	20/11/2023: Please refer to DWO October Report. 14/9/2023- Photos from DABFAB and payment for work done with the instruction work is to be completed by End of Sept Progress has been made, frame and stairs complete, hinges are now being manufactured. 14/7 Advice from DABFAB -will be completed 30 th July.?
Friday 16th September 2022					
06.	21/10/2022		Cr Norton: Can we put in a 40km speed sign for Road Trains only – talk to TMR about this for the main street	DWO	29/8/2023 Smiley face sign near servo to be moved to non shaded area. 10/11/2022 ...The request has been sent to TMR. Awaiting road inspection by TMR.
Friday 16th December 2022					

Boulia Shire Council Action List

NUMBER	DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
08.	16.12.2022	General Business	Min Min Encounter Entrance - the concrete entrance to the Encounter is showing noticeable signs of cracking which is a presentation issue for the tourist attraction.	DWO-primary CSM-Info DCS- Budget	31/10/23 Planter boxes and seating soon arriving. 28/6/23 Contractor to schedule in off tourist season 2023. 30/5/23 Seating with attached planter boxes have been ordered for site, CSM
11.	21.04.2023	General Business	Cars to be removed from Urandangi after flood event. <i>Ronnie to arrange this asap.</i>	RUS	20/11/2023: removal in early 2024. 13/6/2023 Contractor collected Boulia cars but not Urandangi yet.
12.	21.04.2023	General Business	Tree trimming required for the Sybella and Mica creeks (Mt Isa shire). <i>Contact Mt Isa Shire Works Overseer to progress this – safety issue.</i>	DWO/CEO	20/11/2023: removal in early 2024. 29/8/2023 TMR Roadtek are now working on this. 14/7 CEO wrote to TMR Barcaldine-Gavin Hill – he has spoken to Cloncurry TMR about this and it has been noted/ 23/6/23 Councillors stated more trimming needed.
19.	23.06.2023	2023/6.24	1. That Council consider all options available to them and the request from the owner of the Urandangi Hotel. 2. That Council include all stakeholders (listed in the report) in future suggested decisions in relation to the Hotel and Urandangi.	CEO	20/11/2023: hotel remnants removed by BEAR Asbestos removal week commencing Monday, 9th October. 14/9/2023 On the 2/8/23 the owner of the Hotel requested that the Hotel be demolished after a building report had been received from a building certifier. 4/7/2023 Insurance quote recd. Waiting on proposal to move clinic out of flood water zone (cost).
21.	23.06.2023	DWO Report	Industrial Estate: nbn line to be added now while other trench line is being placed. Check on status.	DWO/CEO	20/11/2023: Work has commenced. 29/8/2023 Designs have been submitted to Ian McCulloch and Xiao from GBA is following up. 18/7 CEO required to apply for new connection- documents have been received from NBN. CEO- 4/7/2023 Ventia and NBN are working designs and costing to see if they can get the industrial estate into the current grant funding.
23.	23.06.2023	General Business	Future water security: Feasibility study to be done for Artesian Bore. Consider getting someone in (Water Geologist?) to see where water is, cost to access, potable or non potable	CEO	20/11/2023: Ground Water Australia engaged to undertake investigations into the possibility of the GAB as a potential future water supply for the township. 29/8/2023 Contact with Ingrid re use of Artesian water.

Boulia Shire Council Action List

NUMBER	DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
					14/7/2023 Initial research has commenced – review into the taking of water from the GAB with new restrictions.
Friday 28th July 2023					
29.	28/7/2023	General business	Kilometre indicator posts – on the Bedourie /Boulia Rd. There are only two signs stating ‘kilometres’ on the way to and from Bedourie. This should be covered by RMPC- please note for inspection and correction	DWO/RUS	20/11/2023: Works have commenced. 5/9/23 Will investigate further (RMPC work).
34.	18/8/23	Action List Discussion	Walkway from Caravan Park, Concrete Path around gate, new gate to install with a safety latch, for wheelchair access.	DWO	20/11/2023: Ron Callope has advised contractor to build the gate. 5/9/23 RUS to get contractor to get quotes for making of gate.
36.	18/8/23	General Business	Shade for Robinson Park – Concept brief to be completed by CSM. Council to get quotes, cost to dismantle one at Urandangi?	CSM	16/11/23 Funding submission to sport and rec due today. 31/10/23 Looking into funding for this. 12/10/2023 In progress. 5/9/23 In progress
37.	18/8/23	General Business	Tourism – 4WD, Shire Roads, Scenic Routes	CSM / DWO	12/10/2023 Reviewing. 5/9/23 Reviewing.
38.	18/8/23	General Business	2 nd Mortgage/new properties – CEO to work on	CEO	5/9/23 To be investigated
42.	18/8/23	<u>2023/8.23</u>	1. That Council delegate to the CEO to negotiate with Jane Turner to come to an agreed terms for Surrendering the land known as A172, Lot 409 on Crown Plan U4321 in Urandangi. 2. That Council complete all forms and submit to the Registrar to record Council as the registered owner of the land.	DCS	20/11/2023: Transfer Documents lodged with the Department week commencing 6th November. 17/11/2023 Contracts signed and lodged with DNRM. 16/10/23: Quote received for transfer of property. 5/9/23 Being organised with Ms Turner.
43.	22/09/23	<u>2023/9.13</u>	That the CEO ensure the request is actioned and returned to EnergyQ.	CEO	10/10/2023: In progress.

Boulia Shire Council Action List

NUMBER	DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
			That the Council endorse the actions in this report and receive this report for information on the EnergyQ Solar Energy Farm project.		
44.	22/09/23	<u>2023/9.26</u>	That in relation to the Town Beautification Concept brief presented to Council, Option A – Accept Sethius Art proposal for steel sculptures, be accepted and Council proceed with obtaining formal quotes.	CSM	20/10/2023: Quote proposal attached to CSM Monthly Information Report at the 20th October Ordinary Meeting of Council: matter to be deferred to discuss at November Ordinary Council Meeting when all Councillors are present. 10/10/2023: Refer to CSM Report in October Ordinary Council Meeting.
45.	20/10/2023	Action List Discussion	RMPC to spray bindii on the middle green, Herbert St.	DWO	20/11/2023: In progress. RPLO sourcing tree-friendly spray.
46.	20/10/2023	<u>2023/10.9</u>	That Council endorse the Concept Brief Option C and delegation is given to the Director of Corporate & Financial Services to issue purchase orders and manage the implementation of SurePact.	DCS	17/11/2023 Contract is being reviewed and signing.
47.	20/10/2023	<u>2023/10.10</u>	That Council call tenders for the sale of lots L404B2671 and L405/B2671 situated on Mulligan Street, Boulia, subject to the following conditions of sale: (a) The blocks are amalgamated by the successful tenderer; and (b) A survey for an access easement across the rear of lots L404/B2671 and L405/B2671 (to Council's requirements) be undertaken and registered by the successful tenderer.	CEO	20/11/2023: Tender closes 1st December 2023.
48.	20/10/2023	<u>2023/10.11</u>	That Council thank Bob and Val Spilsbury for their offer but decline the offer as it is of the view this type of business operations is best operated by Private Enterprise.	ACEO	25/10/2023: ACEO completed this task.
49.	20/10/2023	<u>2023/10.12</u>	That Council accept Energy Q's offer of \$100,000 in settlement for the land for their prospective solar farm and authorize the CEO to undertake all matters associated with the sale.	CEO	20/11/2023: Progressing.

Boulia Shire Council Action List

NUMBER	DATE	RESOLUTION	SUGGESTION	RESPONSIBILITY	COMMENTS
50.	20/10/2023	<u>2023/10.13</u>	That Council accepts the Valuation Reports undertaken by Herron Todd White and instructed the Acting CEO to proceed with the offer of sale as set by Council.	ACEO	25/10/2023: Completed: Purchase of Wills Street Letter and issued to tenant. Moonah Street in progress.
51.	20/10/2023	<u>2023/10.18</u>	That Council formally pass resolution in reference to: <ol style="list-style-type: none"> 1. Pursuant to Section 113 of the Animal Management (Cats & Dogs) Act 2008, to approve the systematic inspection program of all properties within the boundaries of Boulia Shire <ol style="list-style-type: none"> a. To be carried out from October 2023 to March 2024 b. For the primary purpose of achieving compliance with the registration and microchipping requirements of the Animal Management (Cats & Dogs) Act 2008; and, 2. Pursuant to Section 134 of the Local Government Act 2009, approving the systematic inspection program of all properties within the boundary of Boulia Shire <ol style="list-style-type: none"> a. To be carried out from October 2023 to March 2024 b. For the primary purpose of monitoring the keeping of animals under Local Law No. 2 (Animal Management) 2011 and Subordinate Local Law No. 2 (Animal Management) 2011, including the keeping of excess or prohibited animals, and monitoring compliance with minimum standards. 	DWO	20/11/2023: RLPO confirmed he is waiting to hear further from the Department.
52.	20/10/2023	<u>2023/10.24</u>	Approval for a third round of drought gift cards under the Community Drought Hardship Agreement be granted.	CSM	31/10/2023: Implemented on 2nd November 2023
53.	20/10/2023	Action List Discussion	Templeton Street/Burke River: action to be taken in reference to a new spring-loaded gate at Templeton Street/Burke River to assist in preventing motor bikes raising dust which spreads to the pool and neighbouring houses.	DWO	20/11/2023: Further discussion required. DWO was advised there are several gates in the area; spring loaded gate not recommended by Willie Parsons, Ronnie Callope, and Graham Smerdon.

COUNCILLOR INFORMATION REQUESTS BETWEEN MEETINGS

NUMBER	DATE	Staff Member	PROJECT – OR ISSUE:	RESPONSE
01.	18/12/2019		ClIr Beauchamp: Future idea – Drone Park	9-6-2022 Meeting with Droneamics in June. Future of drone flights here.
02.	19/6/2020	DWO	ClIr Edgar: Dam/recreational water park (boating etc)	9-6-2022 This project will be moved to the ‘visioning’ project 26/02/2021 Alternative dam location - obtain drone footage to identify potential location. This has been raised several times.
03.	19/06/2020	Julie/DWO	ClIr 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	31/10/23 Signs quite expensive, is this to go ahead? 30/5/23 These signs are being investigated-CSM. 26/02/2021 Street signage (i.e., 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.
04.	26/02/2021	CEO/DWO	ClIr Britton: Long Term Business Case/Study to be undertaken regarding artesian bore to support future community growth. Eg. where will drilling have to be done? Costs involved?	9-6-2022 Water Engineer to consider the options available for Boullia. 7/12/2021 to be reviewed during the ‘visioning project’ 20/01/2022
06.	26/02/2021	DWO	ClIr Edgar – water at the Rodeo Grounds, consider installing automated sprinkling system	07/12/2021 to be reviewed during the ‘visioning project’ 20/01/2022 and 22-23 budget
07.	17/08/2020	CSM	ClIr Edgar: Consider possibility of installing a walking track from the Sports Centre (Burke River Bridge - suggested) to the Rodeo Grounds	13/6/2023- Possible legacy project through Ventia (NBN) could get this off the ground. Discussions commenced. 24/11/22 idea for a bird hide along trail maybe eligible for funding from enviro grant in 2023. Depot working on costings for gravel, guideposts/labour and plant. Indigenous story signs to be developed with locals. 9/11/2022 Meeting with Pitta Pitta – very interested. Work Camp are also interested as a project. 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
08.	07/03/2023	Cr Edgar	Cr Edgar supplied some photos of Shade Structures	

09.	28/07/2023	CSM	Cr Edgar suggested consideration be given to potentially creating a wetland area in the space behind the Old Racecourse Road and Capewell Road	31/10/23 Much research to be considered and budget restraints to consider.
10.	23/06/2023	CIIs/CEO/EA	Future residential land sizing - consideration to be given on what size blocks could be made.	20/11/2023: Discussion workshop held. Brainstorming ideas noted for future consideration.
11.	22/09/2023		Future Planning Councillor Neilson suggested that boarding type accommodation be considering in Council's future planning.	
12.	22/09/2023		Heavy Duty Truck Bays and Mobile Towers Councillor Britton suggested future consideration be given to heavy duty truck bays and mobile towers between Boulia and the Northern Territory.	

TITLE:	1st Quarter Operational Plan Report July to Sep 2023-2024	DOC REF: 11.2.3
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REPORT BY:	CEO (Lynn Moore) Chief Executive Officer	DATE: 11/11/2021
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CORPORATE PLAN REFERENCE:

Key Priority 5: Governance

5.2: It is clearly evident in how Council does business

5.2.4: Transparency and accountability through management reporting

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To present the first quarter Operational Report for July to September 2023

CONTENT:

The first quarter review of the Operational Plan from July to September 2023 has been completed. It reflects Council's position in relation to the Corporate Plan and progress towards goals Council aims to achieve.

Local Government Regulation 2012

Division 4 Annual operational plan Section 173

(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

(5) A local government must discharge its responsibilities in a way that is consistent with its annual operational plan.

The report on the Operational Plan for 2023-2024 has been prepared in accordance with the legislation and our Corporate Plan goals.

CONSULTATION:

Nil

GOVERNANCE IMPLICATIONS:

Prepared in accordance with Local Government Regulation 2012

RECOMMENDATION:

- That Council receive for information the first quarter report from July to September 2023 in relation to the adopted Operational Plan 2023-2024.
- That the report be displayed on the Council website

ATTACHMENTS:

1. 1st Quarterly Operational Review Jly Sep 2023 1 [11.2.3.1 - 50 pages]

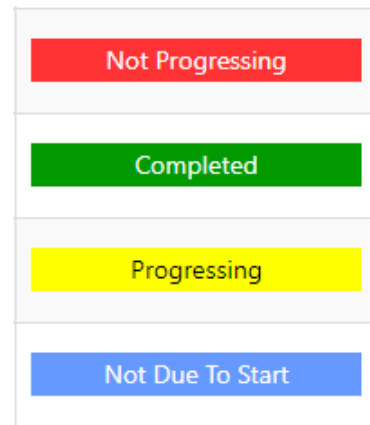
Reviewed and Approved by Chief Executive Officer

Ms Lynn Moore

Bouliā Shire Council

Operational Plan 2023-2024

1st Quarterly review -July-Sep





Key Priority 1: Social License

Our Shire has had 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 events and organisations

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.1.1.1	List of projects supported through the application and coordination of RADF funding during the year to assist community groups. Acknowledgement in the Annual report for this funding stream.	All RADF funds expended and acquittals and returns completed.	RADF funding allocated for the 23-24 year is \$6000 from ARTS QLD. Council contribution \$600.	
1.1.1.2	Number of not-for-profit community groups supported with grant information opportunities through councils 'Grant finder' program	All relevant grant information provided to groups via email.	Emails re funding grants applicable to community only groups sent out to relevant committees.	



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	Number of pieces of historical work researched, documented and saved electronically.	Documentary work completed with	This is an ongoing process by Heritage staff.	



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
		maintenance action plan in place.		
1.2.1.2	Number of activities achieved to educate and promote the diverse historical nature of Boulia.		Activities planned during the year when funds are available.	

1.2.2: To actively work with all indigenous groups in the development of reconciliation pathways


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
1.2.2.1	What activities have been delivered for the inclusion of the past history of Boulia both indigenous and non-indigenous through the media, and displayed at the Heritage Complex..	Heritage information days held	Heritage Complex Indigenous staff researching and displaying varied Aboriginal local family and stories of interest.	
1.2.2.2	How have we supported the 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, NAIDOC, Queensland Day, ANZAC Day and Remembrance Day are all supported and hosted/assisted by Council.	
1.2.2.3	What progress has been made on the commencement on the four stages of the Reconciliation Action Plan- Stage 1-Reflect , Stage 2-Innovate, Stage 3-Stretch, Stage 4-Elevate.	Stage 1 Reflect - to be started by March 2023		

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	What activities have been completed to advocate for increased coverage for internet in remote locations.	Number of black spot internet locations achieved.	Remote internet has now been delivered in Urandangi	
1.3.1.2	What activities have been supported to encourage digital technology 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.	NBN upgrading to the town and now also including the Airport and Industrial Estate have been progressed.	

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

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..	Formal recognition to be forthcoming at the 2024 Australia Day celebrations.	

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	Number of Inspections carried out on physical infrastructure in parks, toilets to ensure they are free from defects and meet WH&S standards. CapEx needs noted for budgets.	Parks are free from rubbish, broken equipment replaced/repared, and mowed as per levels of service schedule.	Parks are free from rubbish, broken equipment replaced/repared, and mowed as per levels of service schedule.	
1.3.3.2	Number of events organized, hosted or assisted with in the delivery of community events.	Community events such as ANZAC Day, Australia Day, NAIDOC etc are well organised and promoted	Australia Day ANAC Day Biggest Morning tea for cancer research Queensland Day Remembrance Day Council assisted with community projects organised by Community Support Service.	



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	Manage Boulia and Urandangi aerodromes ensuring all audits are completed and audit issues are actioned.	Airport inspections completed and remedial actions completed within required timeframes	Airport inspections completed and remedial actions completed within required timeframes	
2.1.1.2	Queensland Reconstruction Authority and 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	QRA and DRFA projects are competed using the local contractors where possible and other expertise brought in for specialist roles such as culvert crossings.	
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.	Sealing of five kilometers of road was scheduled for October and will be completed within the budget and schedule timeframe.	
2.1.1.4	List of funding submission for TIDS, R2R and TMR completed in line with council priorities..	Projects are completed within guidelines and pass audit requirements.	All funding submissions are scheduled in line with the most benefit for the community. Waverly Creek widening is scheduled to be submitted at the end of this year.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.1.1.5	Annual report on airport infrastructure and 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.	Airport review has been completed with notifications of potential resurfacing required within the next two years if not sooner if funding is available.	
2.1.1.6	Maintenance and renewal of FM transmission sites completed. Number of sites maintained this quarter.	All sites operational	Only Reboot after power failure to go back on air.	



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	Updated information for TMR, and R2R roadworks - number of KLMS completed.	Report to council are completed monthly with quarterly update to council meeting on progress against plan.	Report to council are completed monthly with quarterly update to council meeting on progress against plan.	
2.1.2.2	RMPC road work data is recorded on REFLECT. Updated progress and outstanding items reported to council monthly. Number of items remaining on list - and number of items completed this quarter.	All work which is completed under contract is submitted to confirm work completed in a timely manner.	All work which is completed under contract is submitted to confirm work completed in a timely manner.	
2.1.2.3	Prioritisation of shire road network for maintenance programs allocated fairly across the shire. List of roads to be graded this	Plans developed ready for funding submissions	Priority has been given to completing the work for the Donohue Highway (Shire Road) of which 8 kilometres are scheduled before June 2024.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	quarter and number of klms to be completed.			






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	Number of collections completed for residential and commercial waste. Evidence of waste depot maintenance -car bodies removed etc.	All collection dates are completed within timeframe and annual review completed.	All gardens and weed free and plantings have been done to peak during tourist season.	
2.2.1.2	Environmental Protection agency guidelines are adhered to and actions are attended to within time frames. Number of issues raised. N= Number of issues rectified . N=	Information required to meet Council's obligations regarding Environmentally Relevant Activities and associated annuals returns / reporting are submitted.	No issues have been raised this quarter.	

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. Total number	Inspections by regulatory bodies and WH&S officers meet pass rate. RCD annual inspections	Electrical contractor advised this will commence in December 2023.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	of actions to complete. N=..... Percentage complete %	and report completed to CEO.		
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. Number of bookings this quarter.	Regular inspections conducted by supervisors meet level of service requirements.	Have started to progress with this, regular checks after events, process is in place and office staff are remembering to follow	
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	
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. Number of vacancies this quarter.	Housing stock is utilised for the best purpose with all applications progressing through housing committee.	Subsidised housing is for employees and when available housing is leased to other community applicants. One vacant house and 1 unit as at September 2023.	
2.2.2.6	Library facilities and programs meet the needs of the community. Number and type of programs initiated.	Library facility is suitable for all patrons access and is clean and usable.	First Five Forever programs twice weekly still ongoing. Community events such as the Biggest morning tea and Qld Day, were held in 2023.	
2.2.2.7	Bouliia Cemetery facilities are well maintained and grounds are aesthetically appealing. Number of burials completed this quarter	No dead trees, fencing is of good standard, watering system functions.	o dead trees, fencing is of good standard, watering system functions.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
2.2.2.8	Urandangi Cemetery facilities are well maintained and grounds are aesthetically appealing. Number of burials completed this quarter.	Regular inspections conducted by supervisors meet level of service requirements.	Regular inspections conducted by supervisors meet level of service requirements.	
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.	Bus is able to be used when required.	



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 reviewed annually in December	All Asset Management Plans completed for all major asset classes	Asset Management plans have been completed and reviewed as changes are made to Assets as well as on a quarterly basis as part of the budget review process.	
2.3.1.2	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.	This is a work to be commenced.	


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
2.3.2.1	Progress the development of the Residential Subdivision (Stage 1). Current activities?	Survey plans completed ready for implementation if funding becomes available.		
2.3.2.2	All identified future projects to have a shelf ready funding applications ready for funding opportunities. Number of applications?	All potential projects have shelf ready funding applications completed.	Several shelf ready projects on hold awaiting budget input.	


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. Percentage operational.?	Audit on street lights conducted with reports to Ergon on faulty lights.	Audit on street lights conducted with reports to Ergon on faulty lights.	
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.	Visible appearance of town, parks and open spaces is well maintained. No dead trees on council land. Positive comments from visitors and community.	
2.3.3.3	New seasonal plantings of shrubs and annuals in identified gardens completed. Centre median strip	All gardens and weed free and plantings have	All gardens and weed free and plantings have been done to peak during tourist season.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	shrubs trimmed and identify signage which needs to be repaired/replaced. signage to be replaced N=.....?	been done to peak during tourist season.		
2.3.3.4	Cemeteries to have site information recorded in the new IT Vision system and new beam sections developed and allocated according to plan. Percentage complete?	All existing information loaded into the system and new additions recorded.	This has been delayed due to work issues (staff changes),	

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	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.	Ongoing, discussions are had at ManEx meetings and at Council meetings to ensure no missed opportunities.	
2.3.4.2	All projects over \$200k 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.	All projects are reviewed by council during budget considerations.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
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.	Council uses an external contractor to review applications who delivers timely advice to council.	

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 endorsed by Council annually and if amended approved by the Minister and adopted by council.	Ongoing and review with each budget review quarterly.	

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 in line with housing plans.	Attendance WQAC meetings and submissions to State Ministers.	Planning report has been completed which will be reviewed in 2024	

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	Six new duplexes due to be completed in Dec 2023 /Jan 2024. Two older homes approved to be sold to current tenants.	




3.2 : Advocate for the region through regional networks

3.2.1 : Advocate for the Donohue Highway (as part of the Outback Way) to be designated a State Road

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.1.1	Actions taken this financial year to lobby State Government for the Donohue Highway forming part of the Outback Way be declared a State Rd.	Monthly teleconference updates to Outback Highway Development Corporation.	Reporting and completion of continual sealing will continue.	


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


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.2.1	Achievements 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.	No significant changes have occurred in the area during this quarter	
3.2.2.2	Achievements from working with RAPADWSA (Water Strategic Alliance)	Improved water infrastructure.	Reservoir cleaning and pipe cleaning will be undertaken during December 2023	
3.2.2.3	Results for Boulia in attending the Remote Area Planning and Development Board (RAPAD) meetings.	Evidenced based outcomes resulting from the membership of the regional group.	Support received from RAPAD for the current Sales Permit issues. This was raised and escalated on our behalf.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.2.2.4	Achievements from the Central West Regional Pest Management Group (CWRPMG) -	Group is functional and has had success in the development of a workable plan.	have done some combined weed control with two other councils and bio security officers. will be attending a face-to-face meeting in November.	
3.2.2.5	Updates from the Western Queensland Alliance of Councils,	Successful outcomes from motions developed by council presented to WQLGA.	Local Housing Action plans completed (22), representation and advocacy to the State Government to relieve pressure on the rental market and housing availability. Initiatives to secure funding from State (HIF) and Federal (HAF). The independent review of the Commonwealth Disaster Funding Arrangements. Local government Remuneration Commission with a review of councils categories and levels.	
3.2.2.6	Activities of the Local Disaster Management Group (LDMG) group. 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	Meeting not due to occur on 1st December due to the changes in key roles within council and police and health and other supporting. services.	

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	Opportunities identified to utilise 'green' energy where appropriate.		Solar panels for the provision of electricity has been progressed with Ergon taking up offer of land on Selwyn Rd.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.3.1.2	Activities which Increase 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)	We have a number of projects underway to assist both Council and Community members with digital connectivity.	

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	Update on 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.	A new sign for the Pitta Pitta sacred scar tree has been installed on Bedourie Road in September 23.	
3.4.1.2	Maintain and improve the experience of tourism attractions by regular maintenance and updating of facilities.	Upgrading of existing infrastructure completed with program review to be completed when funding available.	Yearly maintenance by Xzibit, touch screen showcasing regional and community attractions very successful.	
3.4.1.3	What activities have taken place to 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.	Tourism staff attending the Brisbane 4x4 show in March 2023.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
3.4.1.4	Continued use of television and other media advertising of the shire including our web site to support council tourist attractions. Current activities are....	All advertising and TV ads reviewed and renewed as necessary for value for money outcomes.	Current television advert still airing to wider audiences. Magazine advertising in several magazines and social media.	

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	Reduction in the incidence of mosquitoes and sandflies after flood events. Was fogging completed? If so how many activities this quarter?	Fogging notification to residents. Fogging completed to the most effective schedule for reduction in pests	There has been no fogging required in the last quarter.	
4.1.1.2	Number of stray domestic animals within the township impounded and number housed	Reports of stray domestic animals actioned within 4 hours.	There were a total of three dogs impounded with two being returned to their owners and one being destroyed. Street patrols are on going.	
4.1.1.3	Local laws are reviewed as required or annually.	Policies and Local Laws are up to date and relevant.	Ongoing process.	


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	Cultural heritage clearances are sought during the planning process for construction activities. Number	Number of projects which have cultural heritage	No new cultural heritage clearances have been required during this quarter but further clearances may be required during the completion of the new sales permits.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	of cultural heritage inspections completed this quarter?	clearances completed prior to any work done.		
4.1.2.2	Vacant available land recorded for future housing. New residential and rural residential blocks developed as funding permits.	Plan of all vacant land available on the Magic document management system	Vacant land has been identified but the location of land is not high quality. Some blocks have been earmarked to go for review/sale. The residential estate will not progress unless we can secure funding to develop the land.	


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
4.2.1.1	Local SES group is supported by council. Compliance with the state requirements to have an State Emergency Service (SES) group. Number of meetings attended? Number of funding applications submitted?	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	No funding applications have been submitted this quarter.	

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
4.3.1.1	Identification and management of pest animal and weed issues within the shire in accordance with the	Pest animal baiting occurs. Weed identification and	I attended a combined council over in Barcaldine Shire where RLPOs from 3 councils and 3 Bio security officers did some jumping cholla cactus control.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	Bio-security Plan adopted by council with reporting to be done back to CWRPMG quarterly.	notification process occurs. CWRPMG meetings are attended by RLPO	I have been doing RMPC Pest Weed control along the State roads in the Boulia Shire. and have done two rounds of 1080 baiting.	
4.3.1.2	Noxious Pest weed control on council managed land and council road reserves is maintained, monitored and reported quarterly to council within budget and grant funding allocation.	Limited incursions with action taken for invasive species.	I have been carrying out pest weed control on council road reserves and council managed land when required.	
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. Numbers of scalps and snouts N=..... Percentage of budget paid YTD.	<ul style="list-style-type: none"> • Take up of baiting program offers by the landholders. • Bounty payments continue. • Education information available on pest animals on the web site / face to face. 	There has been a drop off of the number of scalps being brought in this quarter and no cat tails having been brought in. The number of properties that have done 1080 baiting this quarter is down with a total of 1219kg of meat treated and 200 De-K9 manufactured dog baits been brought.	
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 completed this quarter? Stock levels this quarter -as a percentage of carrying capacity .	<ul style="list-style-type: none"> • Town Common Committee meets at least once per year. • Stock which is not registered with a member will be impounded. • Town common muster is completed half yearly. 	<p>The stock baulk is working ok, there is one problem that is happening this is when someone goes out and turns off the motion seniors on one side of the baulk this seems to be an ongoing thing.</p> <p>I am keeping a close eye on this and so far, have only had 4 head go through which I put back on the right side of the baulk.</p>	
4.3.1.5	Primary Stock route bores are maintained as per councils instructions. If appropriate funding applied for as needed. Other bores	Stock route bores are maintained in accordance with funding received.	I have had one enquire about a travel permit, but nothing has come of it and I won't be issuing any in the near future as there is little to no feed on most of the stock routes in the shire and what there is has dried off and doesn't have any value as	



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	are maintained as funding allows. Number of primary stock route bores N=..... Other bores N=....		feed. All bores are in working order and with the hot weather for the next 4 months I will be doing inspections regularly.	
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 attended to review progress	I have been attending meeting there have been no field days due to everyone being busy with stock work.	
4.3.1.7	Review council buildings and facilities to improve sustainability/ reduction in greenhouse emissions or reduction on reliability of traditional power sources. Identification of potential opportunities which may need capital expenditure for the future budgets.	when new products are required to be purchased we are looking at the options which are sustainable to the environment.	Constantly looking at ways to improve Council's sustainability and looking for opportunities to progress further.	

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 Health 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 licences have been applied for and paid up to date	
4.3.2.2	Leases over the Butcher Paddock and Cooridgee Laneway are	Leases are sub-leased with income generated to	Both of the leases still have some good feed on them but could use some rain as we are heading into the hotter months.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	managed in accordance with our lease requirements for stock holdings.	cover lease fees to Qld Gov and managed in accordance with those requirements-reviewed annually.		

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.	Watering through drought periods is scheduled.	
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 defensible.	Testing of water meters is currently being finalised for Council depot and all Council town bores. Next step will be to put meters at Commercial premises.	

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.	Policies are reviewed regularly prior to expiry, updates are then tabled at Council meetings.	
5.1.1.2	Provide elected members with training and professional development opportunities. Identify opportunities which will become available in the next quarter.	Policies are reviewed and made available to staff.	Councillors have been provided with training by QTC and also financial sustainability training.	

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.	Had a set back with current Records Officer resigning but there is an advertisement for a new officer currently	

5.1.3: Adopt an integrated risk management approach

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. Date meeting held with audit committee.	Risk Management framework is reviewed and developed further.	This is ongoing, only put to Audit and Risk Management Committee once the Financial Statements for the prior year have been signed.	
5.1.3.2	Provision of reports to Workers Comp in relation to workplace injuries and other RTW matters. Number of reports completed this quarter?	Reports completed as required	Documents to officer and HR and Finance for travel for further doctor exams.	

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 can be conducted on-line and face-to-face. Record of inductions saved to Magiq




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		






Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
		the organisation of the necessary qualifications for re-reinstatement.		






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
5.1.5.1	WH&S responsibilities for CEO: <ul style="list-style-type: none"> Provides support and sufficient resources for safety as required. What support has been provided this quarter?	Ensure budget allocation is reviewed each year in line with the requirements for us to remain compliant. Provide support to the WH&S to enable the role to be completed.	Council is continuing to provide all necessary requirements to provide staff with a safe environment. Training on emotional health is planned when the new WH&S officer is settled.	
5.1.5.2	WH&S Responsibilities for Directors: <ul style="list-style-type: none"> Provides support and sufficient resources for safety as required Establishes health and safety objectives aimed at continuous and sustainable improvement What support has been provided?	All incidents are reported and followed up with staff and supervisors. Regular reports to council on activities and safety results for council staff and contractors.	Discussions are held every Office ManEx meeting which are held weekly and as a Management group we have a united voice to assist and advise Staff.	
5.1.5.3	WH&S responsibilities: <ul style="list-style-type: none"> Investigates all incidents, accidents and near misses at the workplace N=? Monitors safe work practices 	All incidents are reported and followed up with staff and supervisors. Regular reports to council on activities and safety	All incidents have been recorded and investigated since Oct 3. Currently looking into a new Computer Based WHS System - Zoom meeting with CEO and Rep from company being conducted 16 Nov 2023	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	and mentor relevant stakeholders <ul style="list-style-type: none"> Coordinates management action processes Regularly monitors management action processes within Council's electronic Work Health and Safety management system Develops and communicates key statistics in accordance with reporting timeframes 	results for council staff and contractors.		
5.1.5.4	Review all flagged policies, procedures, work instructions, forms, safe operating procedures (SOP) and training tools. Number of SOP and policies reviewed this 1/4. N=.....	Staff who have allocated responsibility for specific actions review associated documents to ensure they are up to date.	Have started reviewing - Uniform Policy has been completed.	
5.1.5.5	Upload all reviewed documents under appropriate element numbers onto the councils safety management system (including Magic) * endorsed documents with changes are notified to staff via toolbox / email.	All endorsed documents are correctly loaded in Boulia Safe and hyperlinks are active and working.	Documents are to be reviewed by the new WH&S officer this quarter.	
5.1.5.6	All training identified, completed and recorded for staff and contractors including verification of competency training. Number (N) of staff training programs completed. N=.....	A system is in place and is being used to effectively assist with the tracking of training and competencies.	Training Matrix up and running... reviewed at start up to ensure all qualifications and tickets are current and any training needed is identified	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.1.5.7	Review all emergency evacuation signage is in place for all areas. Advise of total number of signs absent/damaged/replaced this quarter.	Emergency plans have been reviewed, are up to date and signage is complete in all areas of council.	Evacuation signage for all required areas is in place. No signs have been replaced or damaged this quarter.	
5.1.5.8	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	This will be reviewed during the next quarter	
5.1.5.9	Reduce the impact of injury and illness by reviewing: Toolbox talks on WSH design, machine guarding, hire equipment, thermal radiation, pressure safety, confined spaces, excavation and trenching, manual handling and ergonomics, noise management, heat stress. List tasks undertaken this quarter.	All reviews are completed within agreed time-frames	Documentation is complete and toolbox talks are being conducted and recorded.	
5.1.5.10	Review all SDS folders to ensure all SDS are dated within a 5 year of issue date. This can be completed through Chemwatch. List number of folders reviewed this quarter.	All areas of council have been checked and none are out of date.	SDS being checked and in hand	
5.1.5.11	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	Training has been completed for all relevant staff.	Training to be reviewed by new WH&S officer to ensure compliance.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	placarding requirements. List number of training sessions completed.			
5.1.5.12	Update WH&S Strategic Plan for July 2024 to June 2026	Draft document has been developed by staff and has had sufficient time to be reviewed for comment prior to adoption.	Time to be made to sit with CEO to review strategic plan.	
5.1.5.13	Annual reporting of lost time injury claims which should be less than 55% of all claims. Number (N) of claims this quarter. N =.....	Reporting to senior staff on progress or issues which will prevent this from occurring.	No lost time injury reported during the quarter from July to Sep/.	
5.1.5.14	Annual reporting of injuries - No increase in recorded injuries from the previous year. Number (N) of injuries this quarter? N=.....	No increase from previous year.	No increase in reported injuries from July to Sep.	
5.1.5.15	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) Number(N) of reports N=.....	All incident reports are recorded in I-Auditor and staff are competent in using the system	All incidents since Oct 3 investigated and reported. 5 Property Damage, 1 Personal injury - submitted to WorkCover (ongoing medical issue)	
5.1.5.16	To achieve 80% Compliance with the National Audit tool for Self-Insurers. Ongoing work completed to ensure continuous improvement. Actions completed this quarter?	Compliance audit completed by the regulators prior to the TMR Accreditation (usually 3 yrs).	Initial reporting has been received and improvements will be scheduled in toolbox talks to improve score for next year. This year was 72%	





Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
		Independent audit completed annually		
5.1.5.17	Continual improvement of the hazard risk register through identification of new hazards/risk and control measures. Number of reviews completed this quarter? N=.....	Number of improvements made to the register.	Approximately one third of the risk register has been reviewed for changes .	
5.1.5.18	Support training and monitoring of use of councils WH&S and I-Auditor programs. Complete ongoing audit of all council work sites and new staff. Number of staff reviewed this quarter? N=.....	No breaches of WHS regulatory requirements Hearing assessments for employees working in noisy environments completed	I-auditor review is being conducted for effectiveness and support provided - currently reviewing a new system.	
		At least 80% compliance with the National audit tool		
5.1.5.19	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. Number of tests conducted: outside workers / contractors/ office staff/ councillors. N=-.....	Reports provided to Council and MANEX in relation to the testing conducted	WH&S Officer is currently scheduled to undertake Drug and Alcohol training.	
5.1.5.20	Support supervisors to be able to integrate mental health and wellbeing activities into worksites.	This are to be supported through weekly toolbox articles.	Mental health initiative will be undertaken during start up 2024.	


Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	Number of initiatives completed this quarter. N=.....			
5.1.5.21	Using the tools from WorkSafe Queensland - develop a safe workplace mentality by initiating a Boulia Shire Council safety award. Seek nomination from BSC for the external JLT/LGW WorkSafe awards. Awards to be presented at the council meetings each quarter.	Team Safety award to be created and implemented	Initiatives undertaken to keep staff safe. Award will be discussed at start up.	
5.1.5.22	Actively manage WH&S Risk by reviewing the Risk management Framework annually and identify third party or contractor groups to identify and manage risks. Sections reviewed this quarter?	Toolbox talks to include contractors and the framework and risks are reviewed as required	Risk management framework to be reviewed during the third quarter.	

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	Monitoring of councils financial activities will be done via: *Long Term Financial Plan (QTC model) used for sensitivity analysis which can deliver impact of financial decisions made by council on current and future projects *Surepact project solutions which	Long term Financial plan developed in line with QTC format-reviewed.	Long Term Financial Plan completed and forwarded to QTC for review.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	will provide current income and expenditure and progress on councils projects and contracts. *NextGen: councils transparent procurement model for quotes / tenders etc. Reporting to be completed along with the quarterly budget reviews.			
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	Updates and improvements are being made to both the system and Council processes to achieve best practice. In October 2023 there will be a forum to discuss future changes and direction.	
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	Reported each month to council via council report.	
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	Reported each month via council report.	
5.2.1.6	The budget reviews, income and expenditure trends are to be completed quarterly and reported to the council through synergy soft and Surepact..	Operational Plan (including Budget) adopted by 30 June each year	All reviews have been completed . Surepact is yet to be implemented.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.2.1.7	Ensure insurance records are kept secure and retrievable if required.	100% of insurances reviewed and maintained annually	Executive Assistant is currently assisting with keeping the Records email folder, archiving the hard copies has been delayed due to staff resignation but expect this to recommence once a new records office is employed	



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. Report delivered to council xx / xx /xxxx	Quarterly Audit Committee meetings are held four times per year to review Audit Plans, Draft Financial Statements, previous audit management responses and actions.	Audit and Risk Meeting are run as required, in this quarter our meeting was held, 1st September 2023 the meeting Minutes were presented to Council at the September 2023 Ordinary Meeting of Council.	
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	Updates are done to Pulse as we receive audit reports, this register is then tabled at Audit and Risk Management meetings.	
5.2.2.3	Implementation of actions set out in the Internal Audit Committee Action Plan are progressed and reported to council. Report done xx / xx / xxxx	Completion of all actions of the Internal Audit Committee Action Plan designated for completion in this financial year	Internal Audit action plan is tabled to Council with the Minutes of Audit and Risk Management Committee meetings.	

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	Capital projects are reviewed during budget process and whole of life costings are completed.	
5.2.3.2	New projects undertaken are completed through Surepact		The initial planning and implementation of the system SurePact is in progress.	
5.2.3.3	Procurement through Local Buy, Vendor panel and Next Gen to be reported for local content purchase 1/4ly to council (using ARC Blue system)		No reporting data available at present	



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-changes reported by exception.	Provision of budget information to staff	Budget reviews are completed through 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. Action to be within one	Annual report prepared with input from all senior managers and submitted to council within time frames.	Annual report to be completed and will be presented a the January meeting.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	month after signing of Annual Financial Statements. Completed xx / xx / xxx			
5.2.4.3	Discharge Council's statutory financial reporting obligations by using the financial checklist provided by the Local Government Department.	Unqualified audit report Statements submitted to the Office of Local Government by 31 October each year	This is monitored and actions completed within timeframes.	

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 to council.	Costs to visit our exhibition is reflective of other tourist attractions and minimal stock write off.	Value for money is applicable especially to the tourism venues and the merchandise sold there. New types of merchandise constantly being sourced.	
5.3.1.2	Depot workshop- percentage of 'downtime' for council plant and equipment - report submitted to the plant committee for review each quarter which includes the revenue and expense plant reports.	Limited downtime and minimal lost productivity.	Plant committee deferred due to new DWO onboard. This process will be reviewed in detail over the Christmas break.	

5.3.2 : Optimise performance of council business units using available technology



Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.2.1	Closed Circuit Television network operations in the Shire are operational and checked on a regular basis with the contractor.	No breach of regulatory requirements in relation to operation of CCTV Operations	All cameras are functional and accessible by council. The ongoing reviewed is being completed by the contractor to ensure they are operational. Only one access has been requested this quarter by the police.	
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	Ongoing progress, currently replacing old computers and updating licence details.	
5.3.2.3	Manage telephone and Ergon accounts and equipment and services to ensure we are not paying for unnecessary services. Actions which have been completed this quarter - reviews/ cancellations N=.....	Accounts paid, nil outages and plans are cost effective for council.	Accounts reviewed form completeness and relevance.	

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 before the 30th June.	Budget preparation is timely and involves Executive team and department heads with bids for funding received from departments for consideration by council	Work to commence on the 2023-2024 budget in January.2024	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
5.3.3.2	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.	Reports issued within timeframes and reviewed by councillors.	

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.	The plant committee will review all the plant with the new DWO over Christmas.	
5.3.4.2	Tourism attractions are managed and are sustainable with future enhancements progressed as budget permits. Maintenance contracts are current. Existing contract to expire xx / xx / xxxx	Management and maintenance manuals completed by consultant	Min MIn Encounter and Heritage complex gathering more visitation each year, good reviews of both centres on social media.	

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	Healthy Outback Communities discussion to continue for the support of the local community.	
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 to council in 1/4ly budget	Under review presently the Urandangi Clinic. Continued work with Qld Health to support both clinics, Boulia and Urandangi.	

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. Number of events supported this quarter?	Council supports 'free to attend' functions where possible.	Council supports free to attend art activities through the RADF program and assists whenever possible with other organisations events, through in-kind support, cash input or volunteer labor.	

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	Bouliia Aquatic Centre (pool and sports centre) are operational and provide a benefit to the community. Number of activities held this 1/4.	Facilities are open and usable for the public at least 95% of the year.	Swimming pool is leased to outside contractor. Nine hours a week are allocated to council staff for doing children's activities and cleaning.	
6.1.3.2	Continue to provide Australia Post services for as long as this is required to be provided by council. Number of trained staff available including external relief. Number of days closed this 1/4.	Australia Post facility is operational with trained staff who are available	Services are ongoing, in the last quarter, total closure times equaled to approximately 3 days. Relief Officer was in place for the duration of the permanent Officers annual leave.	




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	Provision of WH&S information and awareness to operational staff at the commencement of field work or changes to the workplace. Also provide opportunity for engagement and learning for managers, officers and staff regarding key WH&S issues and strategic priorities ie ; audits.	JLTA audit is completed and a pass is achieved by the group.	Start up meetings will include WH&S officer to ensure safety and hazards are identified.	
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	Still utilising SynergySoft Payroll system, payroll being delivered in timely and accurate manner. Executive Assistance receiving payroll training as a backup.	
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.	Electronic storage of HR/Payroll documentation actioned and operating. Electronic storage in Magiq made priority. No paper file retained for HR, only Payroll.	
7.1.1.4	Recruitment and selection processes are transparent. Number of new recruits this	The recruitment process is completed in a smooth and professional manner	All vacant positions (other than director roles) advertised locally with priority placed on local candidates when suitably	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	quarter. Number of local employed Number of 'outsourced' staff.	with documents provided that are up to date and relevant. All documentation is collected as required and saved electronically.	qualified. Recruitment decisions are made by CEO/DWO/DCS.	
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. Chief Executive Officer review is reviewed against targets of Corporate and Operational Plans for progress.	Yearly report on CEO has been completed.	
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 will be completed as they are due and recorded against the personnel file.	
7.1.1.7	Complete annual performance review of your employees for Works and Operations including WH&S compliance.	Reviews completed on anniversary.	Actions completed. for all relevant staff.	




Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
7.1.1.8	Complete performance reviews for your staff in Community Services including WH&S compliance	Reviews completed on anniversary	As required performance reviews are done.	
7.1.1.9	Complete performance reviews for your staff in Finance and Administration including WH&S compliance	Reviews completed on anniversary	Completing 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
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	Staff encouraged to utilise platform on an ongoing basis. Beneficial courses are assigned by direction of management.	
7.1.2.2	Post Office training is up to date with compliance modules completed for all relevant staff.		Full time Staff have completed all the training. Casual Staff still to complete some modules, HR is dealing with this.	
7.1.2.3	All compliance training is completed annually -Public Sector Ethics, Code of Conduct, Deed of Confidentiality and protected information disclosure (PID)		All staff members complete the training when they start at Council and then yearly it is covered with Pre-Start training in January for all staff, both full time and casuals. Should any issues arise, a special training session is completed with the Officer.	

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	Certified Agreement 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.	Staff committees are defined by previous EBA - 1 indoor, 2 outdoor, 1 community. Staff interested in partaking in these negotiations but have limited direction as to how.	
7.2.1.2	Boulia Certified Agreement options are enacted within payroll from the agreement 2023-2026	Regular reviews of conditions being paid to staff	Assistance engaged after prior engagement withdrew availability, all unions informed & strategy session/first meeting scheduled November 2023. All staff consulted on suggestions of entitlements, information collated.	
7.2.1.3	Actively provide information to staff on issues which may affect them. Topics this quarter. N=?	Information delivered via email, payslip notice or meetings.	7th September 2023 a meeting was held with all Staff to discuss the work being done on the new EBA. Comments and feedback were asked for. A meeting has been scheduled in the next quarter to meet with the Unions.	

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
7.2.2.1	All staff are aware of how to notify ideas/ complaints/suggestions. N=... ideas/complaints, suggestions this 1/4	Records of suggestions/ complaints/ issues to be kept. PID training to be part of training regime.	Staff unaware of any formal procedure outside of speaking with their direct supervisor/CEO	
7.2.2.2	Assist the CEO in the development of a workforce strategy which includes an appropriate staff succession plan	Workforce Plan developed in conjunction with all staff.	Ongoing staff turn over has been detrimental to development of strategy.	






Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	including training, attraction and retention			




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. Report on number of requests provided to council.	Quarterly reports on access to services received (no personal details) only the volume of access.	Ongoing in delivery of support of communications for PHC/RFDS. Availability of EAP communicated to all staff regularly.	

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 is correct and current for projects currently underway. Signage ordered for Dump	
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.	Noise testing is completed on all machines once per year.	
7.2.4.3	Monitor heat/ humidity working conditions on road works when extreme weather is here.	Fleet management system is used to monitor the productivity of the councils fleet which is	Heat bulb monitoring equipment is available for use by work crews and WH&S officers when required.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
	Number of tests and dates completed.	reported to the plant committee and ManEx		
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 Bouliia shire such as licences and tickets.	Power Point presentation completed. Looking for Cultural Heritage Training presenter. Training Matrix located - 2 years old, needs updating - form created to get workers to fill in with Training Quals, Tickets etc	
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.	These are pre-recorded into the I-auditor system	
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..	To be completed before opening each September.	
7.2.4.7	All claims for compensation through LGW must be supported by a prior registered incident report in I-Auditor / Magic	Reporting of of incidents through I-Auditor is documented through ManEx via the WH&S officer.	WHS Advisor responsible for this process. Current claims are sent through to HR for filing on employee record.	
7.2.4.8	Undertake Fire Warden training with staff using fire extinguishers. action completed xx / xx / xxxx	Annual training and demonstrations have been completed.	Online RTO identified, requested list of current Fire Wardens, awaiting reply.	

Action Code	Action Name	Performance Measure	Work Completed	Traffic Lights
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	Updating of SWMS has commenced.	
7.2.4.10	Undertake general inspections for overall safety and office lighting effectiveness.	Annual lighting survey completed.	Lighting infrastructure reviewed.	
7.2.4.11	75% of actions assigned to relevant stakeholders to be addressed by allocated timeframe	No outstanding actions from employees or contractors	I-auditor actions reviewed and reported back to ManEx for outstanding issues.	



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
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.	Have been assigned Thursday & Friday afternoon to test the CS in the Play environment	
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	All activities are completed within the safety parameters	

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. Training opportunities this quarter	All trainee positions offered and filled	LGAQ funding has been made available for training, concrete training has been identified as a priority. Availability needs to be allocated in 2024 by DWO for this to be scheduled. Currently advertising for finance trainee - training delivery being investigated through TAFE. Parks & Gardens employee expressed interest in undertaking traineeship.	
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	Successful in application for First Start program for 1 trainee for 2023-2024. Identifying candidate & appropriate supervisor for sign up with Australian Apprenticeship Support Network (AASN). Ongoing engagement for outdoor staff in upskilling/qualifying with AASN.	

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 within 3 months after the final results are released	Community meeting to be held after January after the annual report is issued.	
8.1.1.2	Regular information is released through Facebook, Channel Country Chatter, and the Website, email blast, monthly hot spot. Number this quarter number this quarter? .	Verbal feedback, monitored visits through Facebook.	Weekly posts are put on the social media pages for the council and the tourism centre.	
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.	meeting dates to be reported.	

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 2 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.	Agenda release is made within timelines	
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 time-frames.	Contact information is up to date and on the web site. Agenda information is available on the Bigtincan.	
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 recorded in each council meeting.	

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

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.	Meetings to be scheduled.	
8.1.3.2	Representation at all elected meeting groups supporting Boulia initiatives-Camel Races, School, Boulia Community, Support, Rodeo, Campdraft etc.	Reports received from attendees at the meetings presented to council for information.	Support is provided by various council members and staff for all local events.	

TITLE:	WHS Report for October 2023	DOC REF: 11.2.4
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REPORT BY:	David Parker Workplace Health and Safety Officer	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

Key Priority 7: Valuing our greatest asset – people

7.1: An innovative culture

7.1.3: Ensure the workforce is adequately trained and staff have access to development programs and continually support Workplace, Health and Safety practices

Key Priority 7: Valuing our greatest asset – people

7.2: A great place to work

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

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To inform Council of progressions and or issues of concerning regarding WH&S. Ongoing monitoring with projects to ensure correct and completed WHS paperwork is submitted and identify potential hazards and any documentation requirement shortfalls with evidentiary documents held in Magiq and Pulse. Adopt various alerts/updates into regular toolbox talks and training.

CONTENT:

LGW – (TMR Audit requirements)	<ul style="list-style-type: none"> TMR Traffic Management Registration Certification issued until 31st May 2025.
Toolbox talks / Presentations	<ul style="list-style-type: none"> Toolbox talks/presentations to council staff have recommenced and are completed every two weeks. Planning for additional sessions to be presented to relevant staff for Queensland Health and WHSQ alerts, vehicle/plant updates, changes in industry compliances and topics generated from field observations and/or staff feedback (Safe work Practices).
Compliance and Education	<ul style="list-style-type: none"> Present WHS actions/issues/iAuditor/ Audit rectification plan to ManEx meetings weekly. Update WH&S registers – move current paper-based register to electronic copies (continuous process) On-going review of existing WHS documentation/ procedures/registers/inspection schedules to streamline workflow and ensure compliance (Ongoing - all Docs are currently being updated and reviewed). Reviewing iAuditor Systems and running test demonstrations of other on-line safety platforms. Defib Audits complete – New batteries received and pads for Min Min Centre Defib ordered.

Assistance to Staff/ Contractors/ Compliance	<ul style="list-style-type: none"> • CWO/Flood Damage Foreman tasked to check contractor compliance via iAuditor • Schedule regular alerts and inspections in iAuditor for relevant staff to perform (Alerts sent out weekly to assigned staff/managers). 		
Near Misses, Incidents and issues	Total iAuditor WHS actions/issues since last Council meeting: <ul style="list-style-type: none"> • Near Miss – 0 • Hazards – 0 • Damage – 3 • Incidents – 1 		
Category	Description	Site	Outcome
Hazards	Nil		
Damage	Parks & Gardens window broken with rock from mowing Parks & Gardens Truck Window broken with rock from Whipper Snipper Parks & Gardens Truck Windscreen broken after a run in with a Wedged Tail Eagle	Pituri Street Sports/Aquatic Centre Boulia/Mt Isa Road	Replacement windows
Incidents	Worker wrenched knee, escaping a Taipan Snake	Urangae Camp	Xrays and Doctor treatment
Completed Tasks/ And/or Achievements	<ul style="list-style-type: none"> • Face-to-face Inductions: 2 • Online Inductions: 10 – Slashers Creek Road Crew • Learning systems and updating tasks for completion. • Toolbox talks with depot staff. • WHSA is enrolled to complete Drug/Alcohol testing course and is about to enrol into a Return to Work Qualification course. 		
Works in Progress	<ul style="list-style-type: none"> • Weekly consultation with DWO and supervisors on current and upcoming projects and what is required from a WHS perspective. • Regularly monitor the Boulia Shire Council Hazard Risk Register and update as required (Checked week of 07.08.2023) • Continue to upload evidentiary documents from iAuditor and hard copy documents into Magiq (our document retention software) and Pulse (linked to WHS Plan) to ensure they are available for regulatory compliance checks (Docs uploaded weekly - LGW SMS, iAuditor reports from Man Ex meetings) • Updating and overhauling the Safety Management System from Safe Plan to LGW On-Line Master Suite (This is works in progress, aiming to complete before EFY-60% complete). 		
Identified future work required and/or improvement areas	<ul style="list-style-type: none"> • Adam Stevenson is now our LGW Rep, as Julian Soler has left LGW. Spoke with Adam and dates for face-to-face visit TBA, but early next year during Start Up. 		

Training Required	<ul style="list-style-type: none"> • RAPAD will be conducting an on-site visit to work with trainees. • Review opportunities where E-Learning and face-to-face courses are offered to the shire. • Consult with Supervisors if competencies or extra training may be required and future toolbox topics.
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CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That the Workplace Health and Safety Report for October 2023 be received for information.

ATTACHMENTS: Nil

Reviewed and Approved by Chief Executive Officer	Ms Lynn Moore
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TITLE:	New Policy - Children in the Workplace	DOC REF: 11.2.5
REPORT BY:	CEO (Lynn Moore) Chief Executive Officer	DATE: 23/11/2023

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

RISK MANAGEMENT:

The risk associated with the recommendations of the report have been assessed as Insignificant (Consequence) and Rare (Likelihood) giving an overall assessment as **Low L-1**.

PURPOSE:

To present to Council a new policy for adoption regarding children in the workplace.

CONTENT:

Council is committed to promoting a culture that supports the needs and career aspirations of employees with family responsibilities. In recognising that there are no formal childcare facilities available to residents within the Bouliia Shire, Council understands that there may be times when an employee needs to bring their child to work or times when, providing certain conditions can be met, approval could be granted for a child to be in the workplace on a permanent basis.

In order to address the occupational, health and safety requirements, equal opportunity principles, and outline the underlying principles and guidelines for bringing children into the workplace, a new policy called 'Children in the Workplace Policy' has been developed. Attached to this report is a copy of the proposed policy for Council's consideration.

It is recommended that the policy, as presented, be adopted.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS:

Policies must be consistent with any relevant guidelines and legislation as issued.

RECOMMENDATION:

That the Children in the Workplace Policy, as presented, be adopted.

ATTACHMENTS:

1. Draft Children in the Workplace Policy [**11.2.5.1** - 4 pages]

Chief Executive Officer	Ms Lynn Moore
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BOULIA SHIRE COUNCIL

CHILDREN IN THE WORKPLACE POLICY

Category:	Policy
Policy Number:	Policy ***
Document Version:	1
Obsolete Version:	n/a
Keyword Classification:	Child/Children in the workplace
Summary:	Children in the Workplace Policy contributes toward assisting Employees to balance work and family responsibilities.
Adoption Date:	
Resolution:	
Due for Revision:	Every three years or as required by legislation
Revision Date:	
Date Revoked:	n/a
Related documents:	Policy 116 - Workplace health, safety, environment and quality Policy 146 - Code of Conduct Policy 149 - Equal Employment Opportunity Policy
Responsible Section:	Executive
Responsible Officer:	Chief Executive Officer
Legislation:	Work Health and Safety Act 2011 Work Health and Safety Regulation 2011 Anti-Discrimination Act 1991 (Qld) Australian Human Rights Commission Act 1986

OBJECTIVE

Council is committed to promoting a culture which is supportive of the needs and career aspirations of employees with family responsibilities. In recognising that there are no formal childcare facilities available to residents within the Boulia Shire, the Children in the Workplace Policy contributes toward assisting employees to balance work and family responsibilities.

This policy has been developed to address both the occupational health and safety requirements and equal opportunity principles and outlines the underlying principles and guidelines for bringing children into the workplace.

SCOPE

This policy applies to all employees of Boulia Shire Council. It does not form part of any employee's contract of employment.

DEFINITIONS

The following definitions are provided for the purposes of interpretation and application of this policy:

A child for the purpose of this policy is anyone under the age of 18 and is not an employee of Boulia Shire Council.

Carer is a person that is charged with the responsibility of caring for a child other than the Parent.

Employees for the requirement of this policy, refer to both paid and unpaid persons working or conducting work for or on behalf of the Council.

Parents (includes Guardian) are people who are charged with the care and management of a child.

Restricted or higher risk areas are those areas defined as having an elevated health and safety risk to individuals where crucial risk controls are implemented to maintain health and safety.

Responsibilities for the purpose of this document are 'duties' under the Work Health and Safety Act 2011.

Unattended children are those children on Council facilities without direct supervision from a Carer or Parent.

Workplace refers to any place where work is undertaken. This includes roadwork construction sites and any other site deemed under the Work Health and Safety Act 2011 as a place of work.

POLICY

Boulia Shire Council holds a responsibility to provide an environment that is conducive to work for all employees, contractors and visitors and to ensure so far as is reasonably practicable, the health and safety of employees and other persons affected by its activities at the workplace and that risks are managed.

Council expects that all employees, contractors, volunteers and visitors to our workplaces follow safe work practices as prescribed under the legislation and in our Council policies and

procedures, and that they make every effort to reduce the risk of injury to themselves and others.

Places of work that children are NOT permitted include:

- Workshop areas of the Depot (any area at the Depot outside of the designated yellow lines)
- Kitchens (without direct Caregiver supervision)
- Construction sites
- Areas that contain hazardous substances or dangerous goods
- Areas that contain items of plant, including power tools that are designed for the purpose of cutting or processing materials, or produces significant heat or noise in excess of 85dB(A).

Council will, where feasible, take reasonable steps to assist employees, contractors and visitors who may have special requirements to enable access to Council facilities and services. This includes consideration of requests for children to be in the workplace on a 'temporary' basis or 'permanent' basis.

'Temporary' Work Arrangement

Council recognises that unforeseen circumstances may arise and that at those times, a need may result for an employee to bring their child to the workplace.

A temporary work arrangement is classed as the child being in the workplace for anywhere between less than one hour and up to one day.

Periods of less than one (1) hour

A Parent/Caregiver may bring a child into the workplace for a brief visit (less than one (1) hour) without gaining prior permission from their Supervisor, however the employee must inform their Supervisor of the presence of the child as soon as is practicable. Where possible, notification to the Supervisor should be given in advance.

In instances when the child enters the workplace to visit their Parent/Caregiver, they must report to the reception counter of the Parent/Caregiver's place of work before proceeding to see their Parent/Caregiver.

Periods of more than one (1) hour up to one (1) day

An employee wishing to bring a child to their place of work for a period of more than one (1) hour must first seek permission from their Supervisor. In such circumstances, requests to bring a child to work should be made (preferably in advance) directly to the employee's Supervisor.

'Permanent' Work Arrangement

A permanent work arrangement is classed as the child attending the workplace for more than one day and/or on a regular basis. Requests for such work arrangements should in the first instance be made with the employee's Supervisor. The employee's Supervisor will then place the request with the Department Manager who in turn will place the request with the Chief Executive Officer (CEO). Whilst the recommendations of the employee's Manager/Supervisor will be taken into consideration, the CEO holds the final decision on approval being given for a child to be allowed in the workplace.

Considerations that will be made will include:

- The circumstances that have led to the request,
- The likely impact on others (employees, contractors and visitors),
- The health and safety issues and risks to the child and others, and
- The appropriateness of the child's attendance.

Due to the increased public interaction in these work areas the following areas will not be considered for 'Permanent' work arrangements:

- Swimming Pool
- Heritage Complex
- Min Min Encounter – all areas except for the closed off staff area

All requests will be considered if appropriate 'isolated' rooms are available so as not to disrupt other staff members working in that area.

RESPONSIBILITIES OF PARENTS/CARERS WHO BRING CHILDREN TO THE WORKPLACE

In all circumstances where approval is granted for a child to be allowed in the workplace:

- The child must always be under the direct supervision of the Parent/Carer whilst at the workplace. Responsibility for supervision and all aspects of the child's behaviour rests solely with the Parent/Caregiver, as does responsibility for the safety of the child.
- The Parent/Carer must consider the potential risk to the health and safety of the child and also to others that may come from bringing children into the workplace and to take reasonable steps to safeguard against those risks. Parents/Carers must be aware that the ultimate responsibility for the safety of their child/ren rests with them.
- The Parent/Carer will be responsible for behaviours of the child in their care so as not to endanger, inconvenience or otherwise disrupt the activities of employees, contractors, and visitors.
- Parents/Carers should be sensitive to the needs of colleagues and should not expect others to care for their children. When bringing children to the workplace the needs of others to work uninterrupted should be respected.
- Children must have no known communicable medical conditions, such as flu-like symptoms, chickenpox, head lice or conjunctivitis. Employees are encouraged to utilise carer's leave where available to care for children in such circumstances.

MANAGER/SUPERVISOR RIGHTS

Where a significant risk or issue is later determined, or the Supervisor has reason to believe that the child is not being appropriately supervised, and/or a child's behaviour is disruptive to other employees, the Supervisor has the right to request that the Parent/Carer remove the child(ren) from the work area.

ENFORCEMENT

The CEO, Management and Supervisors are responsible for ensuring that Council employees understand and adhere to this policy.

The CEO has primary responsibility for dealing with complaints regarding children in the workplace and in ensuring that the process of children in the workplace is followed.

The failure of any employee to comply with this policy in its entirety may lead to:

- Performance management
- Modification or termination of employment

TITLE:	Policy Reviews	DOC REF: 11.2.6
REPORT BY:	CEO (Lynn Moore) Chief Executive Officer	DATE: 23/11/2023

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

RISK MANAGEMENT:

The risk associated with the recommendations of the report have been assessed as Insignificant (Consequence) and Rare (Likelihood) giving an overall assessment as **Low L-1**.

PURPOSE:

Regular review of Council policies ensures that Council maintains an up-to-date guide for staff to refer to in the day-to-day management of the Council. This report deals with the review of several policies.

CONTENT:

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. The following policies have been reviewed:

Policy 105 Entertainment and Hospitality

No major changes are required to this policy. Slight updates have been made in the form of adding references to other Council policies on the cover page.

Policy 122 Councillor Interaction Policy

No major changes are required to this policy. A slight update has been made in the form of adding a reference to the *Code of Conduct for Councillors in Queensland* on the cover page.

Policy 130 Dealing with a Complaint involving a Public Official (CEO)

This policy is required to be reviewed on an annual basis. After review, it is suggested that only minor changes be made to the policy in the form of removing the foot notes and placing the relevant content from these to within the policy. This is to assist with the readability of the policy itself. The content has not changed.

Policy 141 Conflict of Interest Policy (Employee)

Only minor changes are required to be made to this policy. From 1st March 2023 the *Public Sector Act 2022* came into effect replacing the *Public Service Act 2008*. The changes made to this policy reflect the change to the Acts.

Policy 142 Spelling Yards Policy

This policy has been reviewed and no changes are required.

Policy 150 Investigation Policy

Only minor updates are required to be made to this policy in the form of updating references to other documents or sections of legislation.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS:

Policies must be consistent with any relevant guidelines and legislation as issued.

RECOMMENDATION:

That the following policies, as presented, be adopted:

- Policy 105 Entertainment and Hospitality
- Policy 122 Councillor Interaction Policy
- Policy 130 Dealing with a Complaint involving a Public Official (CEO)
- Policy 141 Conflict of Interest Policy (Employee)
- Policy 142 Spelling Yards Policy
- Policy 150 Investigation Policy

ATTACHMENTS:

1. 105 - Entertainment and Hospitality [**11.2.6.1** - 5 pages]
2. 122 - Councillor Interaction Policy [**11.2.6.2** - 5 pages]
3. 130 Dealing with a complaint involving the Public Official CEO [**11.2.6.3** - 5 pages]
4. 141 - Conflict of Interests Policy [**11.2.6.4** - 3 pages]
5. 142 Spelling Yards [**11.2.6.5** - 3 pages]
6. 150 - Investigation Policy [**11.2.6.6** - 6 pages]

Chief Executive Officer	Ms Lynn Moore
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BOULIA SHIRE COUNCIL

ENTERTAINMENT AND HOSPITALITY

Category:	Policy
Policy Number:	105
Document Version:	Version 3
Obsolete Version:	23 August 2017 25 th September 2020
Keyword Classification:	Entertainment, Hospitality
Summary:	To provide guidelines of what is considered to be reasonable entertainment and hospitality expenses.
Adoption Date:	
Resolution:	
Due for Revision:	Every three years or as impacted by legislation
Revision date:	
Date revoked:	n/a
Related documents:	Form 13 Gift & Hospitality Disclosure Form Form 24 Councillor Reimbursement Form Policy 101 - Procurement Policy Policy 129 - Councillor Code of Conduct Policy 131 - Credit Card Policy Policy 146 - Code of Conduct
Responsible Section:	Executive
Responsible Officer:	Chief Executive Officer
Legislation:	Local Government Regulation 2012

OBJECTIVE

This policy provides guidelines of what is considered to be reasonable entertainment and hospitality expenses incurred with Council money and covers Council functions, entertainment for employees, Councillors and others, provision of food and beverages, etc.

Section 196 of the *Local Government Regulation 2012* provides:

- (1) The local government must prepare and adopt a policy about the local government's spending on entertainment or hospitality (an **entertainment and hospitality policy**).
- (2) A local government may spend money on entertainment or hospitality only in a way that is consistent with its entertainment and hospitality policy.

Examples of entertainment or hospitality -

- entertaining members of the public in order to promote a local government project;
- providing food or beverages to a person who is visiting the local government in an official capacity;
- providing food or beverages for a conference, course, meeting, seminar, workshop or another forum that is held by the local government for its Councillors, local government employees or other persons;
- paying for a Councillor or local government employee to attend a function as part of the Councillor's or employee's official duties or obligations as a Councillor or local government employee.

SCOPE

This policy applies to all entertainment and hospitality expenses incurred by Council. For the purposes of this policy, the following will be regarded as entertainment or hospitality:

- a) The provision of food or beverages
- b) The provision of a performance
- c) Attendance at a function

Entertainment and hospitality expenditure may relate to:

- Councillors
- Council employees
- Members of the public, suppliers or customers or other visitors to the Council

The policy does not apply to:

- Meals provided for employees who are required to work during a meal time and an alternative meal break is not available.
- An employee working at premises remote from the normal place of work so that normal arrangements for a particular meal are not available.
- A commercial transaction for full payment.
- Private and non-official expenditure where the cost is not borne directly or indirectly by Council.

POLICY

Bouliia Shire Council recognises that entertainment is appropriate in circumstances that lead to significant benefits to the Shire. However, as a public body, Council must be accountable for any expenses in this area. As a general guide the 'Public Scrutiny' test

should be applied. That is, if details of this expenditure were published in the local media how would it be perceived by the general public? In this regard, entertainment/hospitality expenditure must be:

- For official purposes.
- Reasonable and appropriate.
- Properly documented with the public purpose identified.
- Available for scrutiny by both internal and external audit.
- Approved by the appropriate officer with the delegated authority to approve expenditure.
- Supported by appropriate tax invoices.

Role of Council

Boulia Shire Council is a focal point of community interaction. This includes from a cultural, political as well as a business perspective. In these capacities, Council's role includes the following:

- Building relationships that will be valuable for the development of the shire.
- Forming links within the region, state, nationally and where possible internationally to foster the economic development of the shire.
- Working with the Boulia Shire community to strengthen the social fabric of the Shire.
- Working with employees to encourage them to aspire to provide the best value service and performance for residents and visitors to the shire.

Overall considerations

- All entertainment and hospitality expenditure incurred must be in the public interest or necessary to facilitate Council business.
- The amount spent on entertaining and hospitality must be reasonable, having regard to the benefit to the Council or the public.
- The expenditure must be provided for in a budget and must be authorised in accordance with the Council's normal accounting procedures.
- Expenditure incurred by Council which is not reasonable and appropriate or is of a private nature must be repaid to Council.
- Entertainment and hospitality expenses may only be charged to a corporate credit card in accordance with Council's Credit Card Policy, or by Council Purchase Order.

Alcohol

Council is not liable for the cost of alcoholic drinks provided for Councillors or employees except:

- where the Councillor or employee attends a Council organised function, meeting or event at which alcoholic drinks are provided for non-employees
- where alcohol is provided as inclusive of the fee for attending a function, meeting or event
- where a Councillor or employee utilises their daily travel and meal allowance to purchase alcohol
- where specifically approved by the Mayor or Chief Executive Officer.

Hospitality and entertainment for Councillors

Councillors may claim hospitality costs on the same basis as employees.

Training courses, meetings and other functions

Where a training course, meeting or other function is arranged and employees or visitors will be present during a normal meal period, the Council may, if it facilitates the purpose of the event, arrange for refreshments to be made available. Such refreshments are to be

reasonable in relation to the purpose and nature of the event and the expected attendees.

Alcohol may only be provided at a function if it has been approved prior to the function by the Chief Executive Officer. Alcohol must not be provided during meetings or training courses provided by the Council.

If an employee attends a training course, meeting or other function not provided by the Council at Council cost, the Council may pay for meals (including alcoholic drinks) if they are included in an overall cost for the event or which are an integral part of the event.

Reasonable & Appropriate

The following are examples of expenditure which are considered reasonable and appropriate:

- a) Civic functions: such as citizenship ceremonies, Australia Day, Queensland Day etc. The decision as to reasonable and appropriate costs will take into consideration the numbers of attendees, the timing of the function, the venue and the location within the Council. Expenditure is to be approved by the Chief Executive Officer or the relevant Executive Manager.
- b) Employer reward and recognition presentations: Recognition of Council officers to reward outstanding achievement in the provision of services to the public. This may include official reward and recognition events, length of service presentations and officer farewells. Expenditure is to be approved by the Chief Executive Officer or the relevant Executive Manager.
- c) Anzac Day and Remembrance Day: Recognition of the service of war veterans to the community. Expenditure is to be approved by Chief Executive Officer or the relevant Executive Manager.
- d) Condolences: For the death of a Councillor or Council officer or their immediate family. This is in recognition of service and a mark of respect to his/her family. Expenditure is to be approved by the Chief Executive Officer or the relevant Executive Manager.
- e) Visits by overseas delegates: These visits occur for cultural or economic development reasons and have the potential to increase investment in the Council area. Expenditure is to be approved by the Chief Executive Officer.
- f) Visits by government representatives: Meals or Morning/Afternoon tea provided for visits from State or Federal members of parliament, Governor, Governor-General, Defence Forces etc are considered appropriate. Expenditure is to be approved by the Chief Executive Officer or the relevant Executive Manager.
- g) Annual Christmas celebration: Recognition and appreciation of Council officers for their dedication and commitment to the provision of Council services to the public. A Council contribution will be provided for the annual Christmas function.
- h) Meetings within ordinary hours: Where meetings extend beyond a normal meal break, Councillors and employees attending the meeting will be provided with an appropriate and reasonable meal and non-alcoholic drinks.
- i) Business Meals: Breakfast, Lunch or Dinner meeting between the Mayor, Councillors or Chief Executive Officer and official visitors, relevant business people or government officials. Reasonable food and beverage costs may be incurred. Expenditure is to be approved by the Chief Executive Officer.
- j) Associate persons expenditure: Only in special circumstances, specifically approved by Council, Mayor, Chief Executive Officer or an Executive

Manager, are the entertainment and hospitality costs for associated persons (eg spouse or partner) to be met by the Council. In these instances, the Associate will be considered an official representative of the Council and will be expected to comply with Council's Code of Conduct.

- k) Other Hospitality Expenses: Other types of expenditure considered reasonable as official hospitality includes the provision of tea, coffee, sugar, milk and morning or afternoon tea for official visitors and appropriate staff.

Not reasonable and appropriate

Examples of expenditure which is generally considered not to be reasonable and appropriate and are therefore to be treated as private expenditure are:

- Tips or gratuities
- Dinners/functions at the private residence of a Councillor or employee
- Drinks only costs – including hot and cold beverages
- Stocking of bar fridges
- Mini Bar expenses

The use of Credit Cards

Where a credit card is provided to a Councillor or employee, that card may only be used to pay for entertainment and hospitality expenditure where that expenditure has been approved under this policy and is in accordance with Council's Credit Card Policy and Procurement Policy.

Controls

- Expenditure on entertainment and hospitality must be authorised in writing by the appropriate officer. This is generally the Chief Executive Officer or Executive Manager.
- A person must not authorise that person's own expenditure. Expenditure by the Chief Executive Officer must be authorised by an Executive Manager or the Mayor. Expenditure by a Councillor must be authorised by the Mayor or Chief Executive Officer. Expenditure by any other employee must be authorised by the Chief Executive Officer or appropriate Executive Manager.
- An explanation of the purpose for the expenditure demonstrating that the expenditure complies with this policy and is in the public interest must be attached to each authorisation.
- Documentation must be supplied to enable Council to comply with Fringe Benefits Tax requirements.



BOULIA SHIRE COUNCIL

Councillor Interaction Policy

- Acceptable Requests for Information
- Advocating constituent service requests

Category:	Policy
Policy Number:	122
Document Version:	1
Obsolete Version:	3rd July 2020 20 th November 2020
Keyword Classification:	Councillor Interaction, Acceptable Request Guidelines
Summary:	This policy seeks to outline the way in which Councillors will interact with staff in seeking information from employees and placing work requests on behalf of constituents
Adoption Date:	
Resolution:	
Due for Revision:	Every three years or as impacted by legislation
Revision date:	
Date revoked:	n/a
Related documents:	Policy 129 – Councillor Code of Conduct
Responsible Section:	Executive
Responsible Officer:	Chief Executive Officer
Legislation:	Local Government Act 2009 Public Sector Ethics Act 1994 Code of Conduct for Councillors in Queensland

PURPOSE

This policy seeks to outline the way in which Councillors will interact with Council staff in seeking information and placing work or service requests on behalf of constituents, pursuant to section 170A of the *Local Government Act 2009* (LGA) which mentions:

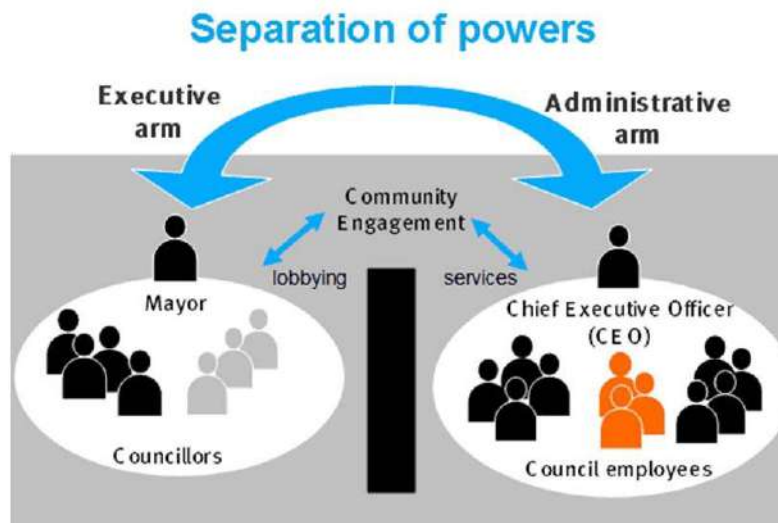
- a) the way in which a Councillor may ask a local government employee for advice to help the Councillor carry out his or her responsibilities under the Act; and
- b) reasonable limits on requests that a Councillor may make.

Councillors are of course not precluded from talking to staff, indeed a constructive relationship between staff and elected Councillors is encouraged to ensure that Councillors feel comfortable that they are fully informed about the operations of Council.

BACKGROUND

Bouliā is a small community and Councillors will interact with staff in a variety of mediums through personal and family connections, membership in community groups and participation in organising groups for community events and celebrations. Councillors should not be restricted in this active participation within the community by these guidelines and the legislative restriction placed on them by the LGA.

The structure of the Local Government Authority provides for a clear separation between the executive arm of Council (the elected representatives) and the administrative arm (Council employees). The following diagram provides an interpretation of how the LGA defines the relationship between Councillors and Council Staff.



Section 170 of the LGA is explicit in its intent and prohibition of Councillors giving direction to staff and is listed below.

170 Giving directions to local government staff

- (1) *The mayor may give a direction to the chief executive officer*
- (2) *However, a direction under subsection (1) must not be given if -*
 - (a) *it is inconsistent with a resolution, or a document adopted by resolution, of the local government; or*

- (b) *it relates to the appointment of a local government employee under section 196(3); or*
 - (c) *it relates to disciplinary action by the chief executive officer in relation to a local government employee under section 197 or a councillor advisor; or*
 - (d) *it would result in the chief executive officer contravening a provision of an Act.*
- (3) *No councillor, including the mayor, may give a direction to any other local government employee, except in accordance with guidelines made under section 170AA about the provision of administrative support to councillors.*
- Note -*
Contravention of subsection (3) is misconduct that could result in disciplinary action being taken against a councillor. See sections 150L(1)(c)(iv), 150AQ and 150AR.
- (4) *The chief executive officer must -*
- (a) *keep a record of each direction given to the chief executive officer;*
 - and*
 - (b) *make available to the local government each direction mentioned in paragraph (a).*

Pursuant to the above legislative provisions, a Councillor may ask a local government employee to provide advice to assist the Councillor carry out his or her responsibilities under the Act.

DEFINITIONS

Executive Arm	the elected Council including the Mayor and all Councillors
CEO	is the Chief Executive Officer appointed by Council from time to time
Administrative Arm	is the Senior Management and all Council staff including both internal and external workers
Councillor Request	is a request received from a Councillor that requires the provision of information or documents, the programming of work and/or the commitment of resources
Administrative support staff	is the Executive Assistant appointed by Council from time to time

POLICY STATEMENT

Pursuant to section 170 of the LGA, whilst Councillors may not *direct* staff, other than administrative support staff in accordance with this policy, to undertake any tasks or work, Councillors are welcome to converse with all employees within the organisation and are encouraged to develop constructive relationships with all staff. Further, Councillors are entitled to seek from all staff such information as they require to confidently make a decision on Council matters. Only the Mayor may direct the Chief Executive Officer in the implementation of Council Policy.

Where Councillors are advocating for works or services (other than simple operational requests such as a burst water main or park maintenance) to be undertaken on behalf of constituents, Councillors are requested to make these requests in writing to the CEO.

Where Councillors are participating in a community committee or group developing a program or event, the Councillor has the same capacity to make requests as other members of the committee/group to Council staff to have work completed.

ROLE OF ADMINISTRATIVE SUPPORT STAFF

Administrative support staff are local government employees funded by Councils to assist Mayors and Councillors meet the responsibilities of their roles and deliver important services and infrastructure for local communities.

Because all Councils are different, administrative support staff may be involved in a range of activities including other responsibilities besides supporting a Mayor or Councillors.

This policy provides guidelines to help clarify the specific types of tasks regarded as administrative that Councillors can direct support staff to complete. Such tasks may include the following:

- answering telephone calls
- drafting or typing replies to simple correspondence
- photocopying, printing and ordering stationery
- liaising with Council about office maintenance or health and safety issues on behalf of the Councillor
- room or travel bookings, for example booking Council vehicles or meeting rooms
- logging requests for service jobs from the community, for example requests for street or park maintenance
- locating information for Councillors such as legislation, or information from Council's website or other sources

Administrative support to the Mayor and Councillors will be prioritised around normal office administration requirements and will be available during normal office hours. Urgent requests for information outside of normal working hours should be directed through the CEO.

Anything outside the scope of this document should be directed in the first instance to the CEO.

ACCEPTABLE REQUEST GUIDELINES FOR COUNCILLORS

Advocating Service Requests

Where Councillors are advocating for services (other than simple operational requests such as a burst water main or park maintenance) on the part of their constituents, the following process has been established:

1. The request is to be given to the CEO in writing (email is acceptable) or via Council Meeting in general business.
2. The CEO is to respond to the Councillor within ten days advising whether the request can be completed within the constraints of the current workloads and budget (where practical).
3. Should the Councillor be unhappy with the response, the request can be escalated to Council.
4. All requests are to be recorded on the Council 'Action List Report' which is reported on at each Council meeting.

Simple operational requests from residents can be forwarded directly to administration for recording and allocation to the relevant Department (i.e. burst water main).

Councillor Request for advice or information

A Councillor request for advice or information must follow these guidelines:

1. Councillors may request, from any employee, assistance or information of a similar nature and in a similar manner to that which the employee would ordinarily give to the public, such as a minor or routine matter;
2. For anything other than minor or routine matters, and outside the scope of the role of administrative support staff, Councillors shall direct requests for assistance or information to the Chief Executive Officer;
3. A request for information or advice must identify the proposed decision that the Councillor needs information or advice on;
4. To facilitate the timely and accountable flow of information, Councillors are required to submit requests, with the exception of straight-forward advice, via email or in writing;
5. Any interaction between a Councillor and employee must have due regard to the provisions of all relevant legislation and policies;
6. Interaction between Councillors and employees shall, at all times, be carried out in a professional manner with due regard for each other's respective roles;
7. A Councillor cannot direct, and must not attempt to direct, any employee about the way in which the employee's duties are performed;
8. A Councillor's request for advice must not take the form of an attempt to direct, or pressure an employee, to prepare a response in a certain manner;
9. A Councillor is to inform the Chief Executive Officer if they believe an employee has not appropriately responded to a request for information or advice.

COUNCILLOR ESCALATION PROCESS

Under legislation, Councillors are not allowed to direct the CEO or local government employees. Mayors are not allowed to direct local government employees, other than the CEO and only in accordance with adopted Council policies. Councillors are, at all times, required to comply with the *Code of Conduct for Councillors in Queensland*, for example by treating administrative staff with courtesy, honesty and fairness.

Councillors should direct any concerns about the performance of administrative support staff to the CEO or other delegate and not direct criticism to the employee themselves. It is not the role of a Councillor to manage the performance of administrative support staff.

ESCALATION PROCESS FOR EMPLOYEES

Administrative support staff are not required to action requests or directions that are not in accordance with this policy.

Staff should refer any requests received outside the scope of this policy directly to the CEO.

COMPLIANCE

A Councillor's failure to follow any Council guidelines about administrative support staff contravenes the behaviour standards set out under the *Code of Conduct for Councillors in Queensland* and is considered inappropriate conduct. Council employees, other Councillors or members of the community may lodge complaints about suspected inappropriate conduct to the Office of the Independent Assessor.



BOULIA SHIRE COUNCIL

Dealing with a Complaint involving a Public Official (CEO)

Category:	Policy
Policy Number:	130
Document Version:	Ver 2
Obsolete Version:	22/10/2021 2022/11.11
Keyword Classification:	Public official, CEO, misconduct, complaint
Summary:	Process to follow involving a complaint regarding the Chief Executive Officer
Adoption Date:	
Resolution:	
Due for Revision:	Annually
Revision date:	
Date revoked:	n/a
Related documents:	Policy 127 - Complaints Management Policy and Process Policy 128 - Public Interest Disclosure Policy and Procedure
Responsible Section:	Executive
Responsible Officer:	CEO
Legislation:	Crime and Corruption Act 2001

Approval

This policy is approved by:

➤ Chief Executive Officer

Date:

➤ Mayor Boulia Shire Council

Date:

Complaints about the public official (CEO): section 48A of the *Crime and Corruption Act 2001*

1 Objective

The Chief Executive Officer is the public official of the Boulia Shire Council.

The objective of this policy is to set out how the Boulia Shire Council will deal with a complaint (also information or matter)¹ that involves or may involve corrupt conduct² of its Chief Executive Officer as defined in the *Crime and Corruption Act 2001* (CC Act).

2 Policy rationale

The policy is designed to assist the Boulia Shire Council to:

1. Comply with s48A of the *Crime and Corruption Act 2001*
2. Promote public confidence in the way suspected corrupt conduct of the Chief Executive Officer for the Boulia Shire Council is dealt with (s34(d) CC Act)
3. Promote accountability, integrity and transparency in the way the Boulia Shire Council deals with a complaint that is suspected to involve, or may involve, corrupt conduct of the Chief Executive Officer.

3 Definitions

Crime and Corruption Commission (CCC)	the Commission continued in existence under the <i>Crime and Corruption Act 2001</i>
CC Act	<i>Crime and Corruption Act 2001</i>
Complaint	includes information or matter. See definition provided by s48A(4) of the <i>Crime and Corruption Act 2001</i>
Corruption	see Schedule 2 (Dictionary) of the <i>Crime and Corruption Act 2001</i>
Corrupt conduct	see s15 of the <i>Crime and Corruption Act 2001</i>
<i>Corruption in Focus</i>	https://www.ccc.qld.gov.au/sites/default/files/Docs/Publications/CC/Corruption-in-focus-Guide-2020.pdf see chapter 2, page 2.1
Deal with	see Schedule 2 (Dictionary) of the <i>Crime and Corruption Act 2001</i>
Nominated person	see item 5 of this policy
Police misconduct	see Schedule 2 (Dictionary) of the <i>Crime and Corruption Act 2001</i>
Public Official/CEO	see Schedule 2 (Dictionary) and also s48A of the <i>Crime and Corruption Act 2001</i>

¹ See s48A of the CC Act and definitions below

² The CCC's Corruption function encompasses both "corrupt conduct" and "police misconduct". For the purposes of the Queensland Police Service, wherever the term "corrupt conduct" is used in the policy, they would also have to consider police misconduct, as per s37 of the CC Act

Unit of public administration (UPA)	see s20 of the <i>Crime and Corruption Act 2001</i>
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4 Policy application

This policy applies:

- if there are grounds to suspect that a complaint may involve corrupt conduct of the Chief Executive Officer of the Boulia Shire Council
- to all persons who hold an appointment in, or are employees of, the Boulia Shire Council

For the purpose of this policy a complaint includes information or matter (s48(4) CC Act).³

5 Nominated person

Having regard to s48A(2) and (3) of the CC Act, this policy nominates:

- Mayor as the nominated person/s⁴ to notify⁵ (under s38 of the CC Act) the Crime and Corruption Commission (CCC) of the complaint and to deal with the complaint under the CC Act (Chapter 2, Part 3, Division 4, Subdivisions 1 & 2).⁶

Mayor's contact details: Mayor Rick Britton
 Phone: 0407 122 430
 Email: mayor@boulia.qld.gov.au
 Postal Address: 18 Herbert Street, Boulia QLD 4829
Please mark all mail as 'Confidential'

Once the Boulia Shire Council nominates a person, the CC Act applies as if a reference about notifying or dealing with the complaint to the public official/CEO is a reference to the nominated person⁷ (s48A(3) CC Act).

6 Complaints about the CEO

Complaint involving a reasonable suspicion of corrupt conduct, where there is a nominated person

Where there is a nominated person, if a complaint may involve an allegation of corrupt conduct of the Chief Executive Officer of the Boulia Shire Council, the complaint may be reported to:

- the nominated person, or
- a person to whom there is an obligation to report under an Act⁸ (s39(2) CC Act) (this does not include an obligation imposed by s37, s38 and 39(1) of the CC Act).

If there is uncertainty about whether or not a complaint should be reported, it is best to

³ See s48(4) of the CC Act

⁴ See footnote 2 'Suggested outline of policy'

⁵ Under s38 of the CC Act

⁶ Under Chapter 2, Part 3, Division 4, Subdivisions 1 & 2 of the CC Act

⁷ See s48A(3) CC Act

⁸ See s39(2) of the CC Act

report it to the nominated person.

If the nominated person reasonably suspects the complaint may involve corrupt conduct of the Chief Executive Officer, they are to:

- (a) notify the CCC of the complaint⁹ (s38, subject to s40 CC Act), and
- (b) deal with the complaint, subject to the CCC's monitoring role, when -
 - directions issued under s40 apply to the complaint, if any, or
 - pursuant to s46, the CCC refers the complaint to the nominated officer to deal with¹⁰ (s43, s44 CC Act).

If the Chief Executive Officer reasonably suspects that the complaint may involve corrupt conduct on their part, and there is a nominated person, the Chief Executive Officer must:

- (i) report the complaint to the nominated person as soon as practicable and may also notify the CCC, and
- (ii) take no further action to deal with the complaint unless requested to do so by the nominated person.

Where there is a nominated person, and if directions issued under s40 apply to the complaint:

- (i) the nominated person is to deal with the complaint, and
- (ii) the Chief Executive Officer is to take no further action to deal with the complaint unless requested to do so by the nominated person.

7 Resourcing the Nominated Person

If pursuant to s40 or 46, the nominated person has responsibility to deal with the complaint¹¹ (s43, s44 CC Act):

- (i) the Bouliia Shire Council will ensure that sufficient resources are available to the nominated person to enable them to deal with the complaint appropriately¹² (s4(1)(b), 33, 34, 35 CC Act and Bouliia Shire Council's relevant statutory, policy and procedural framework which help inform decision making about the appropriate way to deal with the complaint), and
- (ii) the nominated person is to ensure that consultations, if any, for the purpose of securing resources sufficient to deal with the complaint appropriately are confidential and are not disclosed, other than to the CCC, without:
 - authorisation under a law of the Commonwealth or the State, or
 - the consent of the nominated person responsible for dealing with the complaint
- (iii) the nominated person must, at all times, use their best endeavours to act independently, impartially and fairly having regard to the:
 - purposes of the CC Act¹³ (s57, s4(1)(b), s33, s34, s35)

⁹ Under s38, subject to s40 of the CC Act

¹⁰ Under s43 and 44 of the CC Act

¹¹ Under s43 and 44 of the CC Act

¹² See the CCC's corruption purposes and function set out in s4(1)(b), 33, 34, 35 and the Bouliia Shire Council's relevant statutory, policy and procedural framework which help inform decision making about the appropriate way to deal with the complaint

¹³ See s57 and the CCC's corruption purposes and function set out in s4(1)(b), 33, 34, 35 of the CC Act

- the importance of promoting public confidence in the way suspected corrupt conduct in the Boulia Shire Council is dealt with¹⁴ (s34(d) CC Act), and
- the Boulia Shire Council's statutory, policy and procedural framework.

If the nominated person has responsibility to deal with the complaint, they:

- are delegated the same authority, functions and powers as the Chief Executive Officer to direct and control staff of the Boulia Shire Council as if the nominated person is the Chief Executive Officer of the Boulia Shire Council for the purpose of dealing with the complaint only
- are delegated the same authority, functions and powers as the Chief Executive Officer to enter into contracts on behalf of the Boulia Shire Council for the purpose of dealing with the complaint
- do not have any authority, function or power that cannot - under the law of the Commonwealth or the State - be delegated by the Chief Executive Officer to the nominated person

8 Liaising with the CCC

The Chief Executive Officer is to keep the CCC and the nominated person informed of:

- the contact details for the public official/CEO and the nominated person
- any proposed changes to this policy.

9 Consultation with the CCC

The Chief Executive Officer will consult with the CCC when preparing any policy about how the Boulia Shire Council will deal with a complaint that involves or may involve corrupt conduct of the public official/CEO.¹⁵ (s48A CC Act)

10 Statutory references

Unless otherwise stated, all statutory references are to the *Crime and Corruption Act 2001*.

¹⁴ See s34(d) CC Act

¹⁵ Section 48A of the CC Act



BOULIA SHIRE COUNCIL

CONFLICT OF INTEREST POLICY (EMPLOYEE)

Category:	Policy
Policy Number:	141
Document Version:	Version 1
Obsolete Version:	24th January 2018 20 th November 2020
Keyword Classification:	Conflict
Summary:	To clarify what a conflict of interest is for staff of the Boulia Shire Council
Adoption Date:	
Resolution:	
Due for Revision:	
Revision date:	Every three years or as impacted by legislation
Date revoked:	n/a
Related documents:	Policy 104 – Gift Policy Policy 128 - Public Interest Disclosure Policy and Procedure Policy 139 - Related Party Disclosure Policy Policy 140 - Statement of Business Ethics Policy 146 - Code of conduct Policy 151 - Model Meeting Procedures Policy Form 13 Gift & Hospitality Disclosure Form
Responsible Section:	Executive
Responsible Officer:	CEO
Legislation:	Local Government Act 2009 (Chapter 2, Div 3 s24) Public Service Act 2008 Public Sector Act 2022

Conflict of Interest Policy (Employee)

1 Purpose

Boulia Shire Council is committed to conducting business and delivering services in a fair, transparent, accountable and impartial manner. This Conflict of Interest Policy deals with situations in which our employees may have an actual, perceived or potential conflict of interest between their public role and their personal interests.

The purpose of this policy is to set out a framework for employees and relevant persons to identify, disclose, manage and monitor conflicts of interest.

The conflicts of interest of a Councillor are managed separately to this policy and in accordance with the directives of the *Local Government Act 2009*.

2 Key concepts and definitions

A conflict of interest arises from a conflict between the performance of a public duty and a private or personal interest.

A **conflict of interest** includes the private, professional or business interests of a person, or of the individuals or groups with whom they have a close association, such as relatives, friends or even enemies. Interests may be **real, or perceived or potential**.

- **Real:** a real conflict of interest refers to an actual or potential financial gain or loss for the person, their family, friends or close associates.
 - An actual conflict of interest occurs when there is a conflict between a person's official duties and responsibilities in serving the public interest, and their personal interest
- **Perceived:** a perceived conflict of interest refers to an interest that is not financial or monetary but arises from such things as personal relationships, beliefs or involvement in social, cultural, religious or sporting activities.
 - a perceived conflict of interest occurs when a reasonable person, knowing the facts, would consider that a conflict of interest may exist, whether or not this is the case
- **Potential:** a potential conflict of interest occurs where a person has a personal interest that could conflict with their official duties in the future.

3 Scope

This policy applies to all persons administered by or working for Boulia Shire Council including:

- employees, whether full-time, part-time, fixed-term or on contract;
- committee members;
- volunteers; and
- suppliers or consultants whose contracts specify that they are bound by this policy.

4 Policy Statement

A conflict of interest may affect a person's judgement as to what is in the public interest, or may lead to a bias in their decision making. It is not always possible to avoid a conflict of interest. A conflict of interest is not necessarily unethical or wrong.

It is important that any actual, perceived or potential conflict of interest is identified, disclosed and effectively managed (including avoided if possible). Management of conflicts of interest must be fair, transparent, accountable and free from bias.

Persons to whom this policy applies must:

- disclose any actual, perceived or potential conflict of interest;
- seek independent advice about how a conflict will be managed; and
- are encouraged to report any actual, perceived or potential conflict of interest that they observe.

It is the responsibility of each staff member to identify potential conflicts of interest and report to their supervisor and exclude themselves from any decision making process.

5 Relevant legislation

Statutes may impose obligations in relation to disclosure and/or management of a conflict of interest, including (but not limited to) the following:

5.1 Public Service Act 2008

186 Conflicts of interest

(1) If a public service employee, other than a chief executive, has an interest that conflicts or may conflict with the discharge of the employee's duties, the employee—

(a) must disclose the nature of the interest and conflict to the employee's Chief Executive as soon as practicable after the relevant facts come to the employee's knowledge; and

(b) must not take action or further action relating to a matter that is, or may be, affected by the conflict unless authorised by the Chief Executive.

89 Conflicts of interest - public sector employee

(1) If a public sector employee has an interest that conflicts or may conflict with the discharge of the employee's duties, the employee -

(a) must disclose the nature of the interest and conflict to the employee's chief executive as soon as practicable after the relevant facts come to the employee's knowledge; and

(b) must not take action or further action concerning a matter that is, or may be, affected by the conflict unless authorised by the employee's chief executive.

(2) A public sector employee's chief executive may direct the employee to resolve a conflict or possible conflict between an interest of the employee and the employee's duties.

(3) A reference to a public sector employee in this section does not include a reference to a chief executive of a public sector entity.

5.2 Local government

The *Local Government Act 2009* covers how interests are to be managed (Chapter 2, Div 3 s24).



BOULIA SHIRE COUNCIL

Spelling Yards Policy

Category:	Policy
Policy Number:	142
Document Version:	1
Obsolete Version:	20/2/2018 25 th September 2020
Keyword Classification:	Spelling Yards, Racecourse Reserve, Town Common, Organic
Summary:	The objective of this policy is to regulate the use of the Spelling Yards located at the Racecourse Reserve.
Adoption Date:	
Resolution:	
Due for Revision:	Every three years or as impacted by legislation or as required
Revision date:	
Date revoked:	n/a
Related documents:	Policy 124 – Town Common Policy Form 58 – Organic Spelling Yards Record
Responsible Section:	Executive
Responsible Officer:	Director of Works and Operations
Legislation:	Local Law 1 (Administration) 2014 Local Law 2 (Animal Management) 2014 Local Law 3 (Community and Environmental Management) 2014 Local Law 4 (Local Government Controlled Areas, Facilities and Roads) 2014 Subordinate Local Law 1 (Administration) 2014 Subordinate Local Law 2 (Animal Management) 2014 Subordinate Local Law 4 (Local Government Controlled Areas, Facilities and Roads) 2014

Purpose:

The objective of this policy is to regulate the use of the Boulia Shire Council (Council) Spelling Yards which provide short term stay for travelling stock either organic or non-organic.

Key objectives of this policy are:

- That Council have responsibility of the Spelling Yards and associated management and maintenance
- Manage sustainable use of Council resources
- Ensure that the use of the Spelling Yards does not have an environmental impact on the township of Boulia. The processing of large numbers of stock is expected to occur on a regular basis. Dust and strong odors may cause concern for the township of Boulia. These issues will be monitored and managed closely by Council staff.

To assist Council achieve these key objectives, Council has power under its Local Laws and Subordinate Local Laws.

This policy will not apply to animals under either a Travelling Stock Permit issued for the Stock Route Network (where the Town Common forms a link between Stock Routes) or a permit issued to depasture animals on the Boulia Town Common.

Non commercial use of Spelling Yards:

Non commercial use of the Spelling Yards will only be permitted for the following:

- 1) Stock and camping arrangements may be permitted a week either side of any Rodeo, Campdraft, Horse Races or Camel Races event with a prior booking.
- 2) In relation to stock moving on/off the Boulia Town Common:
 - Prior to any non-Council arranged muster, owners of stock are to inform the Rural Lands Protection Officer 5 days prior to the commencement of the muster.
 - Boulia residents processing of adult stock depastured on the Town Common must be completed within 2 days of being received into the Spelling Yards. Stock to be sold will be exempt, the Rural Lands Protection Officer must be informed of any sale stock to remain in the Spelling Yards and their expected sale date.

- Residents who hold a permit to keep stock on the Town Common may use the Spelling Yards to wean permitted Town Common stock. The Rural Lands Protection Officer must be informed if this is to happen at least 7 days prior to the event. A maximum of seven days approval to wean stock is to be granted. All stock placed in the Spelling Yards for weaning must be removed after seven days.

Spelling yards for commercial use:

Commercial use (for travelling organic or non-organic cattle either via truck or via the Stock Routes) of the Spelling Yards is only available at the Racecourse Reserve Spelling Yards and incurs fees in accordance with Council's Fees and Charges.

Commercial use of the Spelling Yards will only be permitted under the following conditions:

- 1) Council is to be advised of the status of stock – either organic or non organic at the time of booking and confirmed prior to arrival.
- 2) Stock is to be spelled on a 24, 48 or 72 hour length for billing purposes. Longer spelling of stock may be sought either due to poor condition of stock or impassible roads caused by wet weather. This will be assessed by Council's Rural Lands Protection Officer upon request.
- 3) Council staff members, Caretaker of the Racecourse Reserve and the Town Foreman will be the primary monitors for trucks and stock movements. All bookings will be made through the Council Office. Prior bookings are essential due to the organic certification status.
- 4) If sick or injured stock are left in the yards, the Rural Lands Protection Officer will assess and possibly destroy the stock in a humane way. Any removal, humane destruction and/or burial of stock fees will be charged in accordance with Council's fees and charges.
- 5) The Spelling Yards will be unavailable for use during approved events (such as Camel Races, Campdraft, Rodeo, Races).

Other Use:

All other use of the Spelling Yards will be at Council discretion and should be requested in writing for consideration.



BOULIA SHIRE COUNCIL

Investigation Policy

Category:	Policy
Policy Number:	150
Document Version:	1
Obsolete Version:	21st December 2018 20 th November 2020
Keyword Classification:	Investigation
Summary:	This policy provides guidance for how complaints about the inappropriate conduct of Councillors will be dealt with (however, this policy does not relate to more serious Councillor conduct).
Adoption Date:	
Resolution:	
Due for Revision:	Three years unless otherwise impacted by legislation
Revision date:	
Date revoked:	n/a
Related documents:	Policy 129 Councillor Code of Conduct
Responsible Section:	Executive
Responsible Officer:	Chief Executive Officer
Legislation:	Local Government Act 2009 Local Government Regulation 2012 (LGR) Code of Conduct for Councillors in Queensland

1. OBJECTIVE:

This is Boulia Shire Council's investigation policy for how complaints about the inappropriate conduct of Councillors will be dealt with as required by the section 150AE of the *Local Government Act 2009* (the LGA). However, this policy does not relate to more serious Councillor conduct.

2. SCOPE:

This investigation policy applies to investigations and determinations of a complaint about the alleged inappropriate conduct of a Councillor/s which has been referred by the Independent Assessor.

3. DEFINITIONS:

Assessor	means the Independent Assessor appointed under section 150CV of the LGA
Behavioural standard	means a standard of behaviour for Councillors set out in the <i>Code of Conduct for Councillors in Queensland</i> approved under section 150E of the LGA
Conduct	includes - (a) failing to act; and (b) a conspiracy, or attempt, to engage in conduct
Councillor conduct register	means the register required to be kept by Council as set out in section 150DX of the LGA
Inappropriate conduct	see section 150K of the LGA
Investigation policy	refers to this policy, as required by section 150AE of the LGA
Investigator	means the person responsible under this investigation policy for carrying out the investigation of the suspected inappropriate conduct of a Councillor or Mayor
LGA	means the <i>Local Government Act 2009</i>
Local government meeting	means a meeting of - (a) a local government; or (b) a committee of a local government.
Misconduct	see section 150L of the LGA
Model procedures	see section 150F of the LGA
Referral notice	see section 150AC of the LGA
Tribunal	means the Councillor Conduct Tribunal as established under section 150DK of the LGA
Unsuitable meeting conduct	see section 150H of the LGA

4. CONFIDENTIALITY:

Matters of suspected inappropriate conduct of a Councillor are confidential except as otherwise specifically provided for either in the LGA or this investigation policy.

Note: It must be kept in mind that the matter is an allegation only and not yet proven. Further, there will be circumstances where the detail of the referral will need to remain confidential to the Local Government. Any release of information that a Councillor knows, or should reasonably know, to be confidential to the local government may be contrary to section 171(3) of the LGA and dealt with as misconduct.

5. NATURAL JUSTICE:

Any investigation of suspected inappropriate conduct of a Councillor/s must be carried out in accordance with natural justice. An overview of the principles of natural justice follows.

Natural justice or procedural fairness, refers to three key principles:

- that the person being investigated has a chance to have his or her say before adverse formal findings are made and before any adverse action is taken (fair hearing);
- that the investigator(s) should be objective and impartial (absence of bias);
- that any action taken is based on evidence (not suspicion or speculation).

A fair hearing means the Councillor who is the subject of the suspected inappropriate conduct matter must be told of the case against them including any evidence and be provided with an opportunity to put their case in writing with the investigation report provided to the Councillors as part of the meeting agenda.

An absence of bias means that any investigation must not be biased or be seen to be biased in any way. This principle embodies the concept of impartiality.

Ensuring decisions are based on evidence requires that the investigation should not be based on mere speculation or suspicion but instead be based upon evidence material.

A proper examination of all issues means the investigation must give a proper and genuine consideration to each party's case.

6. ASSESSOR'S REFERRAL:

The Council will receive from the Assessor a referral notice about the suspected inappropriate conduct of a Councillor/s. The referral notice will include details of the conduct and any complaint received about the conduct, state why the Assessor reasonably suspects that the Councillor has engaged in inappropriate conduct, and include information about the facts and circumstances that form the basis of the assessor's reasonable suspicion.

The referral notice may be accompanied by a recommendation from the Assessor about how the local government may investigate or deal with the conduct. The recommendation of the Assessor may be inconsistent with this policy.

The investigation must be conducted in a way consistent with:

- (i) any recommendation of the Assessor
- (ii) to the extent that this policy is not inconsistent with the recommendation of the Assessor – this investigation policy, or
- (iii) in another way the local government decides by resolution.

A resolution under subsection (iii) must state the decision and the reasons for the decision.

7. RECEIPT OF ASSESSOR'S REFERRAL:

On receipt of a referral notice about the suspected inappropriate conduct of a Councillor/s from the Assessor, the Council's Chief Executive Officer will forward a copy of that referral notice to the Mayor and all Councillors, other than the Councillor who is the subject of the complaint, or the complainant if the complainant is a Councillor, as a confidential document.

Should the Mayor or a Councillor/s disagree with any recommendation accompanying the Assessor's referral notice or form the opinion that the complaint should be dealt with in a way other than under this policy, the Mayor or Councillor may request the matter be placed on the agenda of the next Council meeting for the Council to decide, by resolution, the appropriate process to investigate the complaint. Such a request must be made in accordance with the Council's meeting procedure requirements.

8. INVESTIGATOR:

Unless otherwise resolved by Council, the Mayor will manage the investigation of suspected inappropriate conduct of other Councillors.

If the suspected inappropriate conduct involves conduct where, in the circumstances, the Mayor believes it is in the best interests of the investigation to refer the matter for external investigation, then the Chief Executive Officer must refer the suspected inappropriate conduct to the President of the Councillor Conduct Tribunal (the Tribunal) or other entity to investigate and make recommendations to the Council about dealing with the conduct.

If the suspected inappropriate conduct involves an allegation about the conduct of the Mayor, or the Mayor as the complainant, then the Chief Executive Officer may refer the suspected inappropriate conduct to the President of the Tribunal, or another entity, to investigate and make recommendations to the Council about dealing with the conduct.

9. EARLY RESOLUTION:

Before beginning an investigation, the investigator should consider whether the matter is appropriate for resolution prior to the investigation. This consideration can include any recommendations made by the Assessor.

A matter is only appropriate for early resolution if the parties to the matter both voluntarily agree to explore early resolution. The investigator may engage an independent person with suitable qualifications or experience to facilitate this process.

If the matter cannot be resolved, the matter will then be investigated as outlined in this investigation policy.

If the matter is resolved prior to investigation, the investigator will advise the Chief Executive Officer of this outcome. In turn, the Chief Executive Officer will advise the Mayor (if the Mayor is not the investigator) and all Councillors that the matter has been resolved. The Chief Executive Officer will also update the Councillor Conduct Register to reflect this.

10. TIMELINESS:

The investigator will make all reasonable endeavors to complete the investigation and provide a report for inclusion on the agenda of a Council meeting no more than eight weeks after the receipt of the complaint.

Note: If the investigator is of the opinion that it may take longer than eight weeks to complete the investigation, the matter should be raised with the Mayor (if the Mayor is not the investigator) to seek an extension of time.

11. ASSISTANCE FOR INVESTIGATOR:

If the Mayor, or another Councillor appointed by Council resolution, is the investigator of a matter of suspected inappropriate conduct, the Mayor or Councillor may use section 170A of the LGA to seek assistance during the investigation.

The Mayor is authorised by Council to expend money as reasonably needed to engage contractors in accordance with the Council's procurement policy.

12. POSSIBLE MISCONDUCT OR CORRUPT CONDUCT:

If during the course of an investigation the investigator obtains information which indicates a Councillor/s may have engaged in misconduct, the investigator must cease the investigation and advise the Chief Executive Officer. The Chief Executive Officer will then notify the Assessor of the possible misconduct.

If during the course of an investigation, the investigator obtains information which indicates a Councillor/s may have engaged in corrupt conduct, the investigator must cease the investigation and advise the Chief Executive Officer. The Chief Executive Officer will then notify the Crime and Corruption Commission of the possible corrupt conduct.

Instances of suspected misconduct or corrupt conduct may be referred back to the Council if determined by the Assessor or Crime and Corruption Commission to be inappropriate conduct.

13. COMPLETION OF INVESTIGATION:

On the completion of an investigation, the investigator will provide a report to a Council meeting outlining as appropriate:

- the investigation process
- any witnesses interviewed
- documents or other evidence obtained
- a statement of the relevant facts ascertained
- confirmation that the subject Councillor has been provided with an opportunity to respond to the complaint and the evidence gathered
- the investigation findings
- a statement of any relevant previous disciplinary history
- any recommendations about dealing with the conduct
- a record of the investigation costs.

If there is a risk to the health and safety of the complainant, under s254J of the LGR the Council may resolve that the meeting be closed to the public for the Councillors to consider the investigation report and any recommendations.

The Council (with the exception of the Councillor the subject of the investigation and the complainant, if another Councillor) will consider the findings and recommendations of the investigator's report and decide whether the Councillor has engaged in inappropriate conduct and, if so, what action it will take under section 150AH of the LGA. In accordance with s275(3) s254J(6) of the LGR, the resolution in relation to what action is to be taken as a result of the investigation must be made after the meeting has been re-opened to the public and the decision recorded in the meeting minutes. The Chief Executive Officer is also required to ensure the details are entered into the Councillor conduct register.

14. DISCIPLINARY ACTION AGAINST COUNCILLORS

If the Council decides at the completion of the investigation that the Councillor has engaged in inappropriate conduct, the Council may:

- (i) order that no action be taken against the Councillor, or
- (ii) make an order outlining action the Councillor must undertake in accordance with section 150AH(1)(b) of the LGA.

15. NOTICE ABOUT THE OUTCOME OF INVESTIGATION:

After an investigation is finalised, the Council must give notice about the outcome of the investigation to the person who made the complaint about the Councillor/s conduct that was the subject of the investigation and the subject Councillor.

16. COUNCILLOR CONDUCT REGISTER:

The Chief Executive Officer must ensure decisions about suspected inappropriate conduct of a Councillor/s are entered into the Councillor conduct register.

Where a complaint has been resolved under section 409 of this policy, or otherwise withdrawn by the complainant, the Chief Executive Officer will update the register to reflect that the complaint was withdrawn.

17. EXPENSES:

Council must pay any reasonable expenses of Council associated with the investigation of suspected inappropriate conduct of a Councillor including any costs of:

- the president of the Tribunal in undertaking an investigation for Council
- an independent investigator engaged on behalf of, or by the Tribunal
- an independent investigator engaged on behalf of the local government
- travel where the investigator needed to travel to undertake the investigation or to interview witnesses
- seeking legal advice
- engaging an expert.

Note: Council may order the subject Councillor reimburse it for all or some of the costs arising from the Councillor's inappropriate conduct. Any costs incurred by complainants or the subject Councillors will not be met by Council.

11.3 Corporate Services

TITLE:	Director of Corporate and Financial Services October 2023 Report	DOC REF: 11.3.1
REPORT BY:	Kaylene Sloman Director of Corporate & Financial Services	DATE: 23/11/2023

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

5.1.2: Effective internal and external communication and records management

Key Priority 5: Robust Governance

5.2: Accountability

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

Key Priority 5: Robust Governance

5.4: Sustainability

5.4.1: Council's offices, depots and business enterprises are operated under 'value for money' principles

5.4.3: Ensure the long-term financial sustainability of the Council through prudent financial management and budgeting

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

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

CONTENT:

Financial Statements for 2022-2023

Final management closing report has been received.

2022-2023 Financial Statements have been signed off by Queensland Audit Office on time, 31st October 2023. This is the first time in a number of years.

This was a team effort, thank you all.

Service Planning for Council Officers Training – The University of Qld & QTC

The University of Qld conducted training for both Elected Members and Officers working in Local Government in Boulia. Training dates were 13th September 2023 for Councillors, 14th September 2023 for Council Officers.

Training was successful and lots of ideas were workshopped.

The second part of the training, an online workshop has had to be delayed due to the trainer being unwell and Council staff also being away.

Training has now been rescheduled for 15th November for Council Officers and Councillors jointly, this is an online webinar.

Insurance Claims

Urandangi Township insurance claim has been initially lodged. Assessor went to Urandangi 28th April 2023 to assess damages and is now reviewing the costs for repairs to all affected Assets that were insured by Council. A report will come to Council to review. Further discussions have been made with the Insurance Assessors and the CEO. CEO has been dealing with this.

Stolen Ute / Equipment

Lodged a new claim for stolen Toyota Ute, for the equipment that was stolen. Satellite Phone, Fuel Pod with approx. 100 litres of diesel plus socket ratchet gun with accessories. Awaiting finalisation.

Broken Windscreen – Truck

Lodged a new claim, truck hit wedge tailed eagle on return from Mount Isa. Finalisation in progress.

Burnt Track Loader at Dump

Lodged claim, sent off CCTV footage to assessors, awaiting report.

Regional University Hub for Boulia

Awaiting updates from RAPAD. No update received yet.

NEC Telephone System

Council contracted to implement a new Telephone system, this is now ready for implementation which is planned for the first week in December or earlier. This will allow calls to be transferred directly to mobile phones as well as be on its own network.

Meetings

I have attended the following meetings during October:

- Altius Advisors – Peter Catterson, Iris Arciega, Financials.
- SurePact – Georgie Craft - planning meeting.
- Audit and Risk Management Committee meeting – Re-worked Statement sign-off.
- Pre-Start meeting Slashes Creek, Coorabulka Road Floodways – GBA.
- Internal 3-year audit plan – Tony Walsh, Walsh & Associates Internal Auditor.
- Workshop – User Accesses – System Security.
- Asset Valuer Pro – Asset Management System – Shane Mann – APV Valuers.
- QRA – Gavin Williams.
- Vendor Panel – Bert introducing new products for procurement processes.
- ReadyTech / IT Vision Conference attendance, Gold Coast.
- Boulia Camel Races – review / recap meeting with Committee.
- Interview for Casual Administration Officer.
- Supported Acting CEO at numerous meetings.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That the Director of Corporate & Financial Services October 2023 report be received for information purposes.

ATTACHMENTS: Nil

Reviewed and Approved by Chief Executive Officer

Ms Lynn Moore

TITLE:	Audit & Risk Management Committee Update November 2023 Report	DOC REF: 11.3.2
REPORT BY:	Kaylene Sloman Director of Corporate & Financial Services	DATE: 23/11/2023

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 17th November 2023.

CONTENT:

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

- Confirmation of minutes of the previous meeting 3rd October 2023
- Management Letter
- Review Signed Financial Statements 2022-23
- Closing Report for 2022-23
- Internal Audit Plan – 3 years
- Queensland Audit Office brief

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

CONSULTATION:

Nil

GOVERNANCE IMPLICATIONS:

Nil

RECOMMENDATION:

That the Director of Corporate & Financial Services Audit and Risk Management Report for November 2023 be received for information.

ATTACHMENTS:

1. Audit Risk Management Committee meeting minutes 17-11-2023 [**11.3.2.1** - 1 page]
2. _1 title [**11.3.2.2** - 1 page]
3. Agenda -17-11-2023 Audit and Risk Management Committee [**11.3.2.3** - 1 page]
4. 1. Confirm of Minutes [**11.3.2.4** - 1 page]
5. Audit Risk Management Committee meeting minutes 03-10-2023 [**11.3.2.5** - 2 pages]
6. 2. Management Letter [**11.3.2.6** - 1 page]
7. Management Letter 2023-signed [**11.3.2.7** - 8 pages]
8. 3. Statements [**11.3.2.8** - 1 page]
9. 2023 Boulia Shire Council financial statements - signed [**11.3.2.9** - 45 pages]
10. 4. Closing Report [**11.3.2.10** - 1 page]
11. Boulia Closing Report 2023 Final 31102023 [**11.3.2.11** - 15 pages]

- 12. 5. Internal Audit Plan [**11.3.2.12** - 1 page]
- 13. BSC 3-year internal audit plan 2023-2026 [**11.3.2.13** - 8 pages]
- 14. 6. General Business [**11.3.2.14** - 1 page]

Reviewed and Approved by Chief Executive Officer	Ms Lynn Moore
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BOULIA SHIRE COUNCIL

MINUTES OF THE AUDIT & RISK MANAGEMENT COMMITTEE

MEETING HELD ON 17th NOVEMBER 2023

Boulia Shire Council's Administration Building, CEO's Office & via Teams Meeting

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

Opened: 9.05 am

1. CONFIRMATION OF MINUTES FROM PREVIOUS MEETING

The minutes of the Audit and Risk Management Committee meeting held 3rd October 2023 taken as read and be accepted.

Moved Peter O'Regan, Seconded Sam Beachamp on behalf of Eric Britton **CARRIED**

2. Management Letter

Noted.

3. Review of Signed Financial Statements 2022/23

Noted.

4. Closing Report

David Lloyd addressed the meeting, general discussion.

5. Internal Audit Plan

Presented by Kaylene Sloman on behalf of Tony Walsh. No questions.

6. QAO Brief

Presented by Amy Briggs.

Reports on Cyber Security (insights and recovery) should be released by February 2024.

Local Government report to Parliament should be tabled January 2024.

Audit Committees QAO are trying to get mandated.

7. General Business

Nil

Meeting Closed 9.48am



**Bouliia Shire Council
Audit & Risk
Management Committee**

**Meeting Agenda
17th November 2023
9.00am**



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
Tel: (07) 4746 3188 | Fax: (07) 4746 3136

Audit & Risk Management Committee

Agenda

CEO's Office, 18 Herbert Street Boulia

17th November 2023

9.00 am

Teams Meeting

INVITEES: Eric (Rick) Britton – Mayor - Council Representative
Sam Beauchamp – Councillor - Council Representative
Peter O'Regan – Independent Financial Expert - Chair person
Lynn Moore – CEO
David Lloyd – External Auditor
Liam Murphy – External Auditor
Michael Claydon – Qld Audit Office Representative
Rachel Stevens – Qld Audit Office Representative
Tony Walsh – Internal Auditor
Kaylene Sloman – Director of Corporate & Financial Services
Graeme Gillam – Finance Manager

1. Confirmation of minutes of the previous meeting 3rd October 2023
2. Management Letter
3. Review of Signed Financial Statements 2022/23
4. Closing Report – QAO
5. Internal Audit Plan – 3 years 2023 - 2026
6. General Business
7. Meeting Close



1. Confirmation of Minutes 3rd October 2023



BOULIA SHIRE COUNCIL

MINUTES OF THE AUDIT & RISK MANAGEMENT COMMITTEE

MEETING HELD ON 3rd October 2023

Bouli Shire Council's Administration Building, CEO's Office & via Teams Meeting

ATTENDEES: Peter O'Regan – Independent Financial expert – Chairperson (By Teams)
Eric (Rick) Britton – Council representative
David Lloyd - PKF – External Auditor (By Teams)
Liam Murphy – PKF – External Auditor
Michael Claydon – Qld Audit Office Representative (By Teams)
Rachel Stevens – Qld Audit Office Representative (By Teams)
Tony Walsh – Walsh Accounting – Internal Auditor (By Teams)
Peter Catterson – Altius (Observer) (By Teams)
Iris Arciega – Altius (Observer) (By Teams)
Ray Geraghty – Acting CEO (Observer)
Graeme Gillam – Finance Manager (Observer)
Ian Honour – Relief Finance Manager (Observer)
Kaylene Sloman – Director of Corporate & Financial Services (Minute taker Observer)

APOLOGIES: Lynn Moore – CEO (Observer)
Sam Beauchamp – Council representative

Opened: 10.35 am

1. CONFIRMATION OF MINUTES FROM PREVIOUS MEETING

The minutes of the Audit and Risk Management Committee meeting held 1st September 2023 taken as read and be accepted.

Moved Peter O'Regan, Seconded Eric Britton **CARRIED**

2. Rollback Desktop (Indexation) Asset Valuation Roads / Aerodrome 2023

Noted.

3. Revaluation of Roads / Aerodrome – Position Paper 2023

Noted, question asked is there a better way of doing desktop valuations? How are indices controlled?

4. Revaluation of Roads / Aerodrome Reports – Shepherds

Noted, general discussion.

Michael Claydon, Indexation received from a valuer, needs to be checked by Council, to ensure the correct indices have been used and to get similar percentage change.

Liam Murphy, suggested the external review of indexation needs to be tested against Council's costs and indices to see if there is any variance and by how much. Investigate as part of a process review.

5. Materiality change

Liam Murphy / David Lloyd presented

Materiality changed from \$177,000 to \$187,000

Property, plant and equipment materiality, increased % from 2.5% to 5% to align with other Councils. This then brought materiality to \$9,744,000.

No adjustment is required to Land, Buildings & Structures, water and sewerage Assets.

6. Review of Draft Financial Statements 2022/23

Presented by Peter Catterson.

All changes are highlighted.

Note - when reviewing the indexation for Roads and Aerodromes it was noted that last years % was low compared to other indices however this years was noted as rather high in %, overall they cancelled each other out.

QAO

Rachel Stevens advised, they will review post Laim and David's audit completion.

7. General Business

Nil

8. Meeting Closed 11.08am



2. Management Letter



BOULIA SHIRE COUNCIL

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31st October 2023

Mr B Worrall
Auditor-General of Queensland
Queensland Audit Office
PO Box 15396
CITY EAST QLD 4002

Dear Mr Worrall

**REPRESENTATIONS BY MANAGEMENT OF BOULIA SHIRE COUNCIL
FOR THE YEAR ENDED 30 JUNE 2023
AND EVENTS SUBSEQUENT TO THAT DATE**

This representation letter is provided for the audit of Boulia Shire Council's financial report for the year ended 30 June 2023. These representations are provided by us to assist you in forming an opinion on whether the financial report {presents a true and fair view in accordance with the Australian Accounting Standards, the Local Government Act 2009 and the Local Government Regulation 2012.

We acknowledge our responsibility for ensuring that the financial report is in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) issued by the Australian Accounting Standards Board, Local Government Act 2009 and Local Government Regulations 2012 and other prescribed requirements. We confirm that the financial report has been approved by management and is free of material misstatements including omissions.

We confirm that, to the best of our knowledge and belief, the statements made in appendix A to this letter are factually correct. These statements are made based on information available to us having made such enquiries as we considered necessary to appropriately informing ourselves on these matters.

We understand that your audit was:

- conducted in accordance with the *Auditor-General Auditing Standards* which incorporate the Australian Auditing Standards
- designed primarily for the purpose of forming an opinion on the financial report of Boulia Shire Council taken as a whole, in accordance with the requirements of the *Auditor-General Act 2009*; and
- limited to tests of the financial records and other auditing procedures you considered necessary for that purpose.



BOULIA SHIRE COUNCIL

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For and on behalf of Boulia Shire Council.

Yours sincerely

Lynn Moore, CEO
Boulia Shire Council
31/10/2023

Eric Britton, Mayor
Boulia Shire Council
31/10/2023

Appendix A – Management representations

Access to information, documents and property

1. We confirm to the best of our knowledge and understanding that the auditors have been given full and free access to all documents and property belonging to, in the custody of, or under the control of Boulia Shire Council. In discharging our responsibility to provide full and free access:

We have provided you with:

- access to all information, in both electronic and other forms, of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters
- additional information that you have requested from us for the purposes of the audit
- unrestricted access to persons within Boulia Shire Council from whom you determined it necessary to obtain audit evidence.

2. We have made available details of all bank accounts.

Financial report preparation

3. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 23 August 2018, for the preparation of the financial report in accordance with Australian Accounting Standards *Local Government Act 2009* and Local Government Regulation 2012; in particular, the financial report {gives a true and fair view in accordance therewith.
4. All transactions have been recorded in the accounting records and reflected in the financial report.¹
5. The electronic presentation of the financial report is our responsibility. Our responsibility includes ensuring that the electronic version of the financial report and the independent auditor's report presented on the web site are the same as the final signed version of the financial report and independent auditor's report.

Financial statement disclosures

6. The financial report discloses all material accounting policy information used in the preparation of the financial report. We considered the substance of the underlying transactions as well as their legal form in selecting the appropriate accounting policies and related disclosures for the financial report.
7. Material matters relating to the following have been properly recorded and disclosed in the financial report in accordance with Australian Accounting Standards:
 - a) correction of any prior period errors;
 - b) financial assets and/or liabilities
 - c) inventory recorded at lower of cost and net realisable value and adjusted for obsolescence
 - d) asset revaluations
 - e) asset impairment losses and/or reversals
 - f) non-current assets held for sale and/or discontinued operations
 - g) intangible assets

¹ ASA 580 *Written Representations*, para. 11(b).

Appendix A – Management representations

- h) all management judgements applied in the application of accounting policies assessed as having the most significant effect on the resultant amounts
- i) all sources of estimation uncertainty in key assumptions underlying recorded assets and liabilities that may result in a material adjustment to the carrying amounts of such assets and liabilities in the next financial year
- j) liabilities (including provisions), contingent liabilities or assets (including those arising under derivative financial instruments)
- k) contracts, events or transactions that were entered into/occurred during the financial year

Significant management assumptions

8. Significant assumptions used by us in making accounting estimates are reasonable and supported. This includes significant judgements and assumptions used in:
- [measuring the fair values of financial assets and financial liabilities in accordance with AASB 13 *Fair Value Measurement*
 - assessing indicators of possible impairment of assets and testing for impairment in accordance with AASB 136 *Impairment of Assets*
 - reviewing the useful lives and residual values of property, plant and equipment, and intangible assets, and allocating depreciation and amortisation on a systematic basis over the estimated useful lives of the assets in accordance with AASB 116 *Property Plant and Equipment*]
 - measuring accruals and provisions for employee entitlements under AASB 119 *Employee Benefits*
 - assessing whether material contingent assets and liabilities exist under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets.*]
 - assessing performance obligations and related revenue recognition in accordance with AASB 15 *Revenue from Contracts with Customers*

Valuation of Assets

9. An assessment of the fair value of assets has been conducted within the reporting period to ensure that their carrying amount does not materially differ from fair value calculated at the end of the reporting period, in accordance with AASB 116 *Property, Plant and Equipment*.
10. We have considered the requirements of AASB 136 *Impairment of Assets*, when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
11. Depreciation on relevant assets has been allocated on a systematic basis over the estimated useful lives of the assets. Useful lives and residual values of the assets were reviewed during the reporting period and adjusted where appropriate.

Related parties

12. We have disclosed to you the identity of Boullia Shire Council's related parties and all the related party relationships and transactions of which we are aware.²

² ASA 550 *Related Parties*, para. 26(a).

Appendix A – Management representations

13. We have adequate processes in place to identify, record and manage related party relationships.
14. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Australian Accounting Standards.

Key Management Personnel

15. The key management personnel disclosed in related parties and key management personnel remuneration are a complete list of those persons who have the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

Subsequent events

16. All events that occurred subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.³ We are not aware of anything else that has occurred after the end of the financial year that would cause the financial report to be misleading.

Compliance with applicable laws, regulations and contractual agreements

17. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
18. Boulia Shire Council has been properly managed in accordance with the requirements of the Local Government Act 2009.
19. We have complied, in all material respects with prescribed requirements for the establishment and keeping of relevant accounts, registers and other appropriate records.
20. We have complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

Uncorrected misstatements

21. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of all uncorrected misstatements is attached to this representation letter.⁴

Legal

22. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the Australian Accounting Standards and other prescribed requirements.
23. Boulia Shire Council has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Internal Control

³ ASA 560 *Subsequent Events*, para. 9.

⁴ ASA 450 *Evaluation of Misstatements Identified during the Audit*, para. 14.

Appendix A – Management representations

24. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained adequate internal controls to facilitate the preparation of the financial report, and adequate financial records have been maintained.
25. We acknowledge our responsibility to identify the risks that Boulia Shire Council is exposed to and for measuring, assessing and developing a prioritised action plan. We confirm that we have established, maintained, operated and demonstrated an appropriate framework of business controls, to cover all our operational, technical, commercial, financial and administrative activities.

Fraud

26. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
27. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects Boulia Shire Council and involves:
 - management
 - employees who have significant roles in internal control
 - others where the fraud could have a material effect on the financial report⁵.
28. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial report communicated by employees, former employees, analysts, regulators or others.

Future plans

29. There were no material commitments for the construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
30. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

Going concern basis of preparation⁶

31. We have assessed Boulia Shire Council's ability to continue as a going concern and believe there are reasonable grounds to believe that Boulia Shire Council will be able to pay its debts as and when they become due and payable.

Financial

32. The capital expenditure amount used in the calculation of the "Asset sustainability ratio" disclosed in the current-year financial sustainability statement, has been prepared (Section 178 of the *Local Government Regulation 2012* or applicable Council Act] and represents the capital expenditure on the replacement of existing assets (renewals).
33. We have appropriate systems and procedures in place to differentiate between capital and operating grants; and to differentiate between operating and capital expenditure.

Other Information

34. We have informed you of all the documents that we expect to issue that may comprise other information.

⁵ ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report*, para 40(c).

⁶ The inclusion of a going concern representation is required for all non-department entities.

Appendix A – Management representations

35. The financial report and any other information obtained by you prior to the date of your auditor's report is consistent with one another, and the other information does not contain any material misstatements.

Prior period restatement

36. We have disclosed to you all information related to our restatement of Boulia Shire Council's comparative information in the financial report related to a material misstatement in the prior period financial report.
37. We have disclosed to you the circumstances in which the prior period restatement was identified, provided you with documentation to support our quantification of the restatement and detailed the changes we have made to our internal control environment to ensure the circumstances giving rise to the restatement are not able to re-occur.

Environmental issues

38. We have considered whether environmental matters could have a material impact on the financial report and conclude that:
- a) we are not aware of any material liabilities or contingencies arising from environmental matters, including those resulting from illegal acts;
 - b) we are not aware of environmental matters that may result in a material impairment of assets; or
 - c) if aware of such matters referred to in parts (a) and (b) above, we have disclosed to you all facts relating to those matters.

Insurance

39. We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks, and where appropriate, assets and insurable risks are adequately covered by insurance.

Cyber Security risk

40. We acknowledge our responsibility to identify the risks that Boulia Shire Council is exposed to from cyber security attacks. We confirm that we have established, maintained and operated appropriate controls to respond to those risks.
41. Where there has been a significant data breach or financial loss from a cyber attack, we have:
- a) disclosed to you all information in relation to the breach
 - b) considered all incidents to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.

Appendix A – Management representations

Uncorrected misstatements

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole. A list of all uncorrected misstatements is outlined below.

Details	Profit or loss Dr/(Cr)	Asset Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)
	\$	\$	\$	\$
GST Payable	33,333	-	(33,333)	-
(Being variance on GST Payable as at 30 June 2023)				
Buidlings & Structures	-	4,575,923	-	-
Sewerage Infrastructure	-	612,969	-	-
Water Infrastructure	-	820,637	-	-
Revaluation Reserve	-	-	-	(6,009,529)
(Being revaluation increment following desktop valuation deemed immaterial for the year ended 30 June 2023)				
Total	33,333	6,009,529	(33,333)	(6,009,529)



3. Review Signed Financial Statements 2022/23

Boulia Shire Council
Financial Statements
For the year ended 30 June 2023



Bouliia Shire Council

Financial Statements

For the year ended 30 June 2023

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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 2023

	Note	2023 \$	2022 \$
Income			Restated*
Revenue			
Recurrent revenue			
Rates, levies and charges	3(a)	1,828,330	1,382,180
Fees and charges	3(c)	425,201	237,421
Rental income	3(c)	244,724	273,404
Interest received	3(c)	503,523	79,797
Sales revenue	3(b)	7,046,073	7,647,928
Other income	3(c)	311,159	211,981
Grants, subsidies, contributions and donations	4(i)	9,366,900	5,760,666
Total recurrent revenue		19,725,910	15,593,377
Capital revenue			
Grants, subsidies, contributions and donations	4(ii)	7,856,952	8,760,726
Total capital revenue		7,856,952	8,760,726
Total income		27,582,862	24,354,103
Expenses			
Recurrent expenses			
Employee benefits	6	(4,183,715)	(3,946,367)
Materials and services	7	(8,996,109)	(8,682,967)
Finance costs		(36,785)	(40,118)
Depreciation	11	(5,113,328)	(4,665,038)
		(18,329,938)	(17,334,490)
Capital expenses			
Loss on disposal of non-current assets	5	(370,600)	(308,143)
Total expenses		(18,700,538)	(17,642,633)
Net result		8,882,324	6,711,470
Other comprehensive income			
Items that will not be reclassified to net result			
Increase / (decrease) in asset revaluation surplus	16	(21,133,956)	9,725,440
Total other comprehensive income for the year		(21,133,956)	9,725,440
Total comprehensive income for the year		(12,251,632)	16,436,910

The above statement should be read in conjunction with the accompanying notes and accounting policies.

*Council has made retrospective adjustments as a consequence of correction of errors in accordance with AASB 108 and therefore in accordance with AASB 101 has restated the comparative figures as set out in Note 24.

Boulia Shire Council
Statement of Financial Position
As at 30 June 2023

	Note	2023 \$	2022 \$ Restated*
Current assets			
Cash and cash equivalents	8	20,575,678	19,080,378
Receivables	9	536,472	1,466,555
Inventories	10	384,144	438,378
Total current assets		<u>21,496,295</u>	<u>20,985,311</u>
Non-current assets			
Property, plant and equipment	11	194,880,417	209,392,896
Total non-current assets		<u>194,880,417</u>	<u>209,392,896</u>
Total assets		<u>216,376,711</u>	<u>230,378,207</u>
Current liabilities			
Payables	12	1,460,714	2,042,645
Borrowings	13	92,785	90,529
Provisions	14	490,437	274,947
Contract liabilities	15	662,148	1,806,596
Total current liabilities		<u>2,706,084</u>	<u>4,214,717</u>
Non-current liabilities			
Borrowings	13	1,196,587	1,287,884
Provisions	14	55,690	205,624
Total non-current liabilities		<u>1,252,277</u>	<u>1,493,508</u>
Total liabilities		<u>3,958,361</u>	<u>5,708,225</u>
Net community assets		<u>212,418,350</u>	<u>224,669,982</u>
Community equity			
Asset revaluation surplus	16	99,282,343	120,416,299
Retained surplus		113,136,008	104,253,684
Total community equity		<u>212,418,350</u>	<u>224,669,982</u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

**Council has made retrospective adjustments as a consequence of correction of errors in accordance with AASB 108 and therefore in accordance with AASB 101 has restated the comparative figures as set out in Note 24.*

Boulia Shire Council

Statement of Cash Flows

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		10,540,846	8,907,748
Payments to suppliers and employees		(13,641,965)	(12,959,795)
		<u>(3,101,120)</u>	<u>(4,052,047)</u>
Borrowing costs		(36,785)	(40,118)
Interest received	3(c)	503,523	79,797
Rental income	3(c)	244,724	273,404
Non capital grants and contributions	4	9,400,728	4,441,364
Net cash inflow / (outflow) from operating activities	20	<u>7,011,070</u>	<u>702,400</u>
Cash flows from investing activities			
Payments for property, plant and equipment	11	(12,341,624)	(11,292,620)
Proceeds from sale of property plant and equipment	5	236,217	50,909
Capital grants, subsidies, contributions and donations	4(ii)	6,678,676	11,188,199
Net cash inflow / (outflow) from investing activities		<u>(5,426,731)</u>	<u>(53,512)</u>
Cash flows from financing activities			
Proceeds from borrowings	13	-	454,298
Repayment of borrowings	13	(89,040)	(86,780)
Net cash inflow / (outflow) from financing activities		<u>(89,040)</u>	<u>367,518</u>
Net increase / (decrease) in cash and cash equivalent held		<u>1,495,299</u>	<u>1,016,406</u>
Cash and cash equivalents at the beginning of the financial year		19,080,378	18,063,972
Cash and cash equivalents at end of the financial year	8	<u>20,575,678</u>	<u>19,080,378</u>

The above statement should be read in conjunction with the accompanying notes and accounting policies.

Boulia Shire Council
Statement of Changes in Equity
For the year ended 30 June 2023

	Asset revaluation surplus	Retained Surplus	Total
Note	16		
	\$	\$	\$
Balance as at 1 July 2022	120,416,299	104,253,684	224,669,983
Net result	-	8,882,324	8,882,324
Other comprehensive income for the year			
Decrease in asset revaluation surplus	16 (21,133,956)	-	(21,133,956)
Total comprehensive income for the year	(21,133,956)	8,882,324	(12,251,632)
Balance as at 30 June 2023	99,282,343	113,136,008	212,418,350
Balance as at 1 July 2021	110,690,859	95,745,688	206,436,547
Prior period adjustment	24 -	1,796,526	1,796,526
Restated* balance as at 1 July 2021	110,690,859	97,542,214	208,233,072
Net result	-	6,711,470	6,711,470
Other comprehensive income for the year			
Increase in asset revaluation surplus	16 9,725,440	-	9,725,440
Total comprehensive income for the year	9,725,440	6,711,470	16,436,910
Balance as at 30 June 2022	120,416,299	104,253,684	224,669,982

The above statement should be read in conjunction with the accompanying notes and accounting policies.

*Council has made retrospective adjustments as a consequence of correction of errors in accordance with AASB 108 and therefore in accordance with AASB 101 has restated the comparative figures as set out in Note 24.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

1 Information about these financial statements

1.a Basis of preparation

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

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in accordance with the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Council is a not-for-profit entity for financial reporting purposes and these financial statements comply with Australian Accounting Standards and Interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention except for the revaluation of certain classes of property, plant and equipment.

1.b New and revised Accounting Standards adopted during the year

Council adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2022. None of the standards had a material impact on reported position, performance and cash flows.

1.c Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023. 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 material impact for council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at 30 June 2023 at the time of preparing these financial statements that could be applicable to Council.

	Effective for reporting periods beginning on or after:
AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2022-1, AASB 2022-8 and AASB 2022-9 Insurance Contracts in the Public Sector)	1 July 2026 for public sector
AASB 2021-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2021-8 and AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)	1 January 2023
AASB 2021-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2021 and Other Amendments	1 January 2023
AASB 2022-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2022-6	1 January 2023
AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback	1 January 2024
AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards	1 January 2023
AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	1 January 2024
AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2022-7)	1 January 2025

1.d Estimates and judgements

Council makes a number of judgements, estimates and assumptions in preparing these financial statements. These are based on the best information available to Council at the time, however due to the passage of time, these assumptions may change and therefore the recorded balances may not reflect the final outcomes. The significant judgements, estimates and assumptions relate to the following items and specific information is provided in the following relevant notes:

- Revenue recognition (Note 3)
- Valuation and depreciation of property, plant and equipment (Note 11)
- Impairment of property, plant and equipment (Note 11)
- Provisions (Note 14)
- Contingent liabilities (Note 18)
- Financial instruments and financial liabilities (note 22)

1.e Rounding and comparatives

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

1.f Taxation

Council 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 2023

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

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

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

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

- 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 2023

Functions	Gross Program Income				Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	\$	\$	\$	\$		\$	\$				
Corporate Support	8,740,027	2,575,147	-	-	11,315,174	(5,319,434)	(370,600)	(5,690,035)	5,995,739	5,625,139	34,073,670
Environmental & Natural Resources	-	10,389	-	-	10,389	(33,686)	-	(33,686)	(23,297)	(23,297)	866,577
Community & Lifestyle Services	-	334,361	-	-	334,361	(1,512,807)	-	(1,512,807)	(1,178,446)	(1,178,446)	26,717,858
Health & Welfare	15,508	-	-	-	15,508	(63,901)	-	(63,901)	(48,392)	(48,392)	201
Water Sewerage & Garbage	-	297,446	-	-	297,446	(840,552)	-	(840,552)	(543,106)	(543,106)	10,914,360
Roads	611,366	7,141,668	7,856,952	-	15,609,985	(10,559,557)	-	(10,559,557)	(2,806,524)	5,050,428	143,804,045
Total	9,366,900	10,359,010	7,856,952	-	27,582,862	(18,329,937)	(370,600)	(18,700,538)	1,395,972	8,882,324	216,376,711

Year ended 30 June 2022

Functions	Gross Program Income				Total income	Gross program expenses		Total expenses	Net result from recurrent operations	Net Result	Assets
	Recurrent		Capital			Recurrent	Capital				
	Grants	Other	Grants	Other							
	\$	\$	\$	\$		\$	\$				
Corporate Support	4,144,710	960,915	-	-	5,105,625	(3,321,517)	-	(3,321,517)	1,784,107	1,784,108	44,619,070
Environmental & Natural Resources	-	13,939	-	-	13,939	(295,617)	-	(295,617)	(281,678)	(281,678)	866,577
Community & Lifestyle Services	-	436,844	629,985	-	1,066,829	(1,209,744)	(279,064)	(1,488,808)	(772,900)	(421,979)	27,825,504
Health & Welfare	-	25,376	-	-	25,376	(1,071,347)	-	(1,071,347)	(1,045,971)	(1,045,971)	-
Water Sewerage & Garbage	-	298,379	-	-	298,379	(821,351)	-	(821,351)	(522,972)	(522,972)	12,048,226
Roads	1,615,956	8,097,258	8,130,741	-	17,843,955	(10,614,913)	(29,079)	(10,643,993)	(901,699)	7,199,962	145,018,829
Total	5,760,666	9,832,711	8,760,726	-	24,354,103	(17,334,490)	(308,143)	(17,642,633)	(1,741,113)	6,711,470	230,378,207

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

3 Revenue

(a) Rates, Levies and Charges

Rates, levies 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.

	2023	2022
Note	\$	\$
General rates	1,505,402	1,082,741
Water	177,036	180,438
Sewerage	120,410	117,941
Garbage charges	104,890	105,355
Waste Management levies	27,735	-
Total rates and utility charge revenue	<u>1,935,473</u>	<u>1,486,475</u>
Less: discounts	(106,783)	(103,755)
Less: pensioner remissions	(360)	(540)
	<u>1,828,330</u>	<u>1,382,180</u>

(b) Sales revenue

Sale of goods revenue 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 based on costs incurred 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. The contract work carried out is not subject to retentions.

Rendering of services

Contract and recoverable works	7,046,073	7,647,928
	<u>7,046,073</u>	<u>7,647,928</u>

(c) Interest and other income

Revenue arising from fees and charges are recognised at the point in time when the performance obligation is completed and the customer receives the benefit of the services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks. There is no material obligation for council in relation to refunds or returns.

Licences granted by council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

Revenue from infringements is recognised on issue of infringement notice after applying the expected credit loss model relating to impairment of receivables for initial recognition of statutory receivables.

	2023	2022
Note	\$	\$
Interest received	503,523	79,797
Fees and Charges	425,201	237,421
Rental Income	244,724	273,404
Other income	311,159	211,981
	<u>1,484,607</u>	<u>802,603</u>

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.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

4 Grants, subsidies, contributions and donations (continued)

Performance obligations vary in each 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 and 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 benefits.

Grant Income under AASB 1058

Assets arising from grants in the scope of AASB 1058 are 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 standards. 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.

Capital Grants

Where Council receives funding under an enforceable contract to acquire or construct a specified item of property, plant and equipment which will be under Council's control on completion, revenue is recognised 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.

Donations and contributions

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 are generally recognised on receipt of the asset since there are no enforceable performance obligations.

	Note	2023	2022
		\$	\$
(i) Operating			
General purpose grants		8,598,597	3,417,970
State government and other subsidies and grants		768,303	2,342,696
		<u>9,366,900</u>	<u>5,760,666</u>

(ii) Capital			
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		7,299,944	8,314,711
Commonwealth government subsidies and grants		557,008	446,015
		<u>7,856,952</u>	<u>8,760,726</u>
		<u>17,223,852</u>	<u>14,521,392</u>

(iii) Timing of revenue recognition for grants, subsidies, contributions and donations

	Note	2023		2022	
		Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
		\$	\$	\$	\$
Grants, subsidies, donations and contributions	4	<u>9,352,974</u>	<u>7,870,878</u>	<u>5,620,466</u>	<u>8,900,926</u>
		<u>9,352,974</u>	<u>7,870,878</u>	<u>5,620,466</u>	<u>8,900,926</u>

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

5 Capital expenses / (income)	Note	2023 \$	2022 \$
Gain / (loss) on disposal of non-current assets			
Proceeds from sale of property, plant and equipment		236,217	50,909
Less: Carrying value of disposed property, plant and equipment		<u>(606,817)</u>	<u>(359,052)</u>
		<u>(370,600)</u>	<u>(308,143)</u>

6 Employee benefits	Note	2023 \$	2022 \$
Employee benefit expenses are recorded when the service has been provided by the employee.			
Staff wages and salaries		2,932,031	3,312,935
Councillors' remuneration		269,157	271,230
Termination benefits		-	-
Annual, sick, long service leave and entitlements		656,111	484,715
Superannuation	19	<u>391,367</u>	<u>473,064</u>
		4,248,667	4,541,944
Other employee related expenses		<u>34,036</u>	<u>50,590</u>
		4,282,703	4,592,534
Less: Capitalised employee expenses		<u>(98,968)</u>	<u>(646,167)</u>
		<u>4,183,715</u>	<u>3,946,367</u>

Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.

Total council employees at the reporting date:	2023 Number	2022 Number
Elected members	5	5
Administration staff	21	27
Depot and outdoors staff	<u>23</u>	<u>32</u>
Total full time equivalent employees	<u>49</u>	<u>64</u>

7 Materials and services	Note	2023 \$	2022 \$
Expenses are recorded on an accruals basis as Council receives the goods or services.			
Administration supplies and consumables		2,212,741	2,312,977
Audit of annual financial statements by the Auditor-General of Queensland		93,883	46,844
Communications and IT		634,441	365,416
Consultants		338,118	447,961
Donations paid		84,546	83,640
Housing		224,456	257,231
Repairs and maintenance		2,219,871	586,239
Roads		2,492,492	3,954,004
Water & Sewerage		411,360	323,217
Other materials and services		<u>284,101</u>	<u>305,438</u>
		<u>8,996,109</u>	<u>8,682,967</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$64,500 (2022: \$60,750). Figures exclusive GST.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

8 Cash and cash equivalents

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

	Note	2023 \$	2022 \$
Cash at bank and on-hand		128,066	1,451,972
Deposits at-call		20,447,512	17,628,406
Balance per Statement of Financial Position		<u>20,575,678</u>	<u>19,080,378</u>

Council is exposed to credit risk through its 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 P-1 and long term rating of AA3.

Cash and cash equivalents		20,575,678	19,080,378
Less: externally imposed restrictions on cash	(i)	(662,148)	(1,806,208)
Unrestricted cash		<u>19,913,530</u>	<u>17,274,170</u>

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

(i) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies	662,148	1,806,208
Total externally imposed restrictions on cash	<u>662,148</u>	<u>1,806,208</u>

(ii) Internal allocations of cash at the reporting date:

Future capital works	1,881,354	3,075,488
Future asset replacement	3,023,249	2,783,929
Future recurrent expenditure	13,734,000	7,908,518
Total internally allocated cash	<u>18,638,603</u>	<u>13,767,935</u>

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

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 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	14,006	49,676
Security deposits	3,576	26,678
	<u>17,581</u>	<u>76,354</u>

9 Receivables

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

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

9 Receivables (continued)

Receivables are measured at amortised cost which approximates fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Debtors 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, the expected credit loss is immaterial.

Current	Note	2023 \$	2022 \$
Rateable revenue and utility charges		170,839	154,121
Other debtors & Accrued Revenue		66,092	1,096,746
Less: Loss Allowance		(59,759)	(41,854)
GST recoverable		405,592	304,688
Rates received in advance		(46,292)	(47,146)
		<u>536,472</u>	<u>1,466,555</u>

Interest rate charged on outstanding rates as at 1st July 2023 was 11.64%. 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	41,854	35,313
Additional impairments recognised	17,905	6,541
Closing balance at 30 June	<u>59,759</u>	<u>41,854</u>

Ageing of past due receivables and the amount of any impairment is disclosed in the following table:

Not past due	51,544	1,091,408
Past due 31-60 days	2,135	1,149
Past due 61-90 days	915	-
More than 90 days	136,045	111,164
Impaired	(59,758)	(41,854)
Total	<u>130,881</u>	<u>1,161,867</u>

10 Inventories

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 nil or nominal charge and goods to be used for the provision of services at nil or nominal charge. These goods are valued at cost, adjusted when applicable, for any loss of service potential.

Inventories held for sale	Note	2023 \$	2022 \$
Miscellaneous sales items		101,116	77,212
		<u>101,116</u>	<u>77,212</u>
Inventories held for distribution			
Quarry and road materials		283,028	361,166
		<u>283,028</u>	<u>361,166</u>
Total Inventories		<u>384,144</u>	<u>438,378</u>

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

11 Property, plant and equipment

30 June 2023

	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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Basis of measurement											
Asset values											
Opening gross value as at 1 July 2022		866,577	31,253,936	8,006,389	1,913,919	182,838,938	10,387,889	3,963,165	7,745,976	13,614,389	280,591,178
Additions		-	-	-	9,911	-	-	-	-	12,331,713	12,341,624
Disposals	5	-	-	(712,267)	(5,100)	(105,735)	(401,400)	-	-	-	(1,224,502)
Revaluation adjustment to asset revaluation surplus	16	-	-	-	-	(13,380,423)	-	-	(18,624)	-	(13,399,047)
Reversal of roads restoration cost to asset revaluation surplus						(3,828,520)					(3,828,520)
Transfers between classes		-	685,311	1,209,942	47,326	18,522,664	-	57,422	140,438	(20,663,104)	-
Closing gross value as at 30 June 2023		866,577	31,939,246	8,504,065	1,966,056	184,046,925	9,986,489	4,020,587	7,867,790	5,282,998	254,480,733

Accumulated depreciation and impairment

Opening balance as at 1 July 2022		-	8,581,744	3,205,591	685,245	33,454,450	2,115,263	749,717	2,406,275	-	51,198,285
Depreciation expense		-	1,050,246	422,804	110,845	3,000,761	241,863	104,238	182,571	-	5,113,328
Depreciation on disposals	5	-	-	(446,479)	(5,100)	(58,042)	(108,064)	-	-	-	(617,685)
Adjustment on opening balance		-	1,913	-	-	1,778,905	-	-	82,551	-	1,863,369
Revaluation adjustment to asset revaluation surplus	16	-	-	-	-	2,231,647	-	-	(188,627)	-	2,043,020
Transfers between classes		-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2023		-	9,633,903	3,181,916	790,990	40,407,721	2,249,062	853,955	2,482,770	-	59,600,316

Carrying amount as at 30 June 2023

		866,577	22,305,343	5,322,149	1,175,066	143,639,204	7,737,427	3,166,632	5,385,020	5,282,998	194,880,417
Range of estimated useful life in years		Not depreciated	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-

Additions comprise:

	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Renewals	-	685,310	1,189,693	47,326	6,335,706	-	57,422	140,439	-	-	8,435,896
Other additions	-	-	40,250	9,911	12,186,958	-	-	-	-	-	12,237,119
Total additions	-	685,310	1,209,943	57,237	18,522,664	-	57,422	140,439	-	-	20,673,015

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

11 Property, plant and equipment

30 June 2022

	Note	Land and Improvements	Buildings and Structures	Plant and Vehicles	Furniture & Equipment	Road Infrastructure	Water Infrastructure	Sewerage Infrastructure	Aerodrome Infrastructure	Work in Progress	Total
Basis of measurement		Fair Value	Fair Value	Cost	Cost	Fair Value	Fair Value	Fair Value	Fair Value	Cost	
Asset values		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening gross value as at 1 July 2021		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
Additions		-	2,259,850	304,642	437,419	3,246,502	-	-	-	5,044,207	11,292,620
Disposals	5	-	(657,232)	(155,852)	-	-	-	-	-	-	(813,085)
Prior year adjustments		-	(35,617)	-	-	-	-	-	-	-	(35,617)
Revaluation adjustment to asset revaluation surplus	16	-	-	-	-	9,339,929	-	-	385,511	-	9,725,440
Transfers between classes		-	-	-	197,819	(135,256)	-	-	(62,363)	-	-
Closing gross value as at 30 June 2022		866,577	31,253,936	8,006,389	1,913,919	182,838,936	10,387,889	3,963,165	7,745,976	13,614,389	260,591,179
Accumulated depreciation and impairment											
Opening balance as at 1 July 2021		-	7,921,374	3,059,591	598,006	30,681,018	1,862,294	643,144	2,228,767	-	46,994,193
Depreciation expense		-	1,004,691	255,865	91,466	2,775,966	252,969	106,573	177,508	-	4,665,038
Depreciation on disposals	5	-	(344,180)	(109,852)	-	-	-	-	-	-	(454,032)
Prior year Adjustments		-	(141)	(13)	(4,227)	(2,534)	-	-	-	-	(6,915)
Revaluation adjustment to asset revaluation surplus	16	-	-	-	-	-	-	-	-	-	-
Transfers between classes		-	-	-	-	-	-	-	-	-	-
Accumulated depreciation as at 30 June 2022		-	8,581,744	3,205,591	685,245	33,454,450	2,115,263	749,717	2,406,275	-	51,198,283
Carrying amount as at 30 June 2022		866,577	22,672,193	4,800,799	1,228,674	149,384,488	8,272,626	3,213,448	5,339,701	13,614,389	209,392,896
Range of estimated useful life in years		Not depreciated	20-100	2-20	3-10	10-100	30-80	25-75	20-100	-	-
Additions comprise:		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Renewals		-	1,196,684	-	-	197,819	-	-	-	-	1,394,303
Other additions		-	1,063,165	304,642	437,419	3,048,883	-	-	-	-	4,854,110
Total additions		-	2,259,850	304,642	437,419	3,246,502	-	-	-	-	6,248,413

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

(a) Recognition

Purchases of property plant and equipment are recognised as assets unless they are below the asset recognition threshold or maintenance expenditure.

Individual assets valued below the asset recognition threshold are recognised as an asset if connected to a larger network; for example components of water and sewerage assets.

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.

(b) Measurement

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.

Items of 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.

Property, plant and equipment received in the form of contributions, for significantly less than fair value or as offsets to infrastructure charges are recognised as assets and revenue at fair value.

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, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

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.

(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.

Boulia Shire Council
Notes to the Financial Statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

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.

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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

Fair values are classified into three levels as follows:

- Level 1 - fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - Fair value based on inputs that are directly or indirectly observable, such as prices for similar assets, for the asset or liability
- Level 3 - Fair value based on unobservable inputs for the asset and liability

Land and Improvements, Buildings and Structures, Road Infrastructure, Water, Sewerage and Aerodrome Infrastructures are measured on the revaluation basis, at fair value, in accordance with AASB116 Property, Plant and Equipment. Plant and Vehicles, Furniture & Equipment and work in progress are measured at cost.

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

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 and liabilities measured and recognised at fair value at 30 June 2023.

	Note	Level 2 (Observable inputs)		Level 3 (Unobservable inputs)		Total	
		\$		\$		\$	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Land and improvement	11	866,577	866,577	-	-	866,577	866,577
Buildings and structures	11	-	-	22,305,343	22,672,193	22,305,343	22,672,193
Road infrastructure	11	-	-	143,639,204	149,384,488	143,639,204	149,384,488
Water infrastructure	11	-	-	7,737,427	8,272,626	7,737,427	8,272,626
Sewerage infrastructure	11	-	-	3,166,632	3,213,448	3,166,632	3,213,448
Aerodrome infrastructure	11	-	-	5,385,020	5,339,701	5,385,020	5,339,701
		<u>866,577</u>	<u>866,577</u>	<u>182,233,626</u>	<u>188,882,456</u>	<u>183,100,203</u>	<u>189,749,033</u>

There were no transfers between categories 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

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.

The indexation was calculated by an independent valuer as at April 2023 for the financial year ended 2023 and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2023.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

11 Property, plant and equipment (continued)

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 different 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.

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.

Roads and Aerodrome

A comprehensive valuation was conducted by Shepherd Services Pty Ltd effective 30 June 2023. The valuation was performed using using the most recent data on unit rate data available at the time of the valuation exercise.

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.

Accumulated Depreciation

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments. 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 2023

11 Property, plant and equipment (continued)

Water and Sewerage

The indexation was calculated by an independent valuer for the 2023 year and was found to be immaterial to the financial statements and therefore not applied as at 30 June 2023.

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.

Accumulated Depreciation

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.

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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

12 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. This liability represents an accrued expense and is reported as a payable.

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.

	Note	2023 \$	2022 \$
Current			
Creditors and accruals		660,370	1,362,385
Annual leave		471,727	366,773
Sick leave		309,878	294,748
Other entitlements		18,739	18,739
		1,460,714	2,042,645

13 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, 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.

	Note	2023 \$	2022 \$
Current			
Loans - Queensland Treasury Corporation		60,785	58,529
Loan - Economic Development		32,000	32,000
		92,785	90,529

Boulia Shire Council
Notes to the financial statements

For the year ended 30 June 2023

13 Borrowings (continued)

	2023	2022
Note	\$	\$
Non-current		
Loans - Queensland Treasury Corporation	838,289	897,587
Loan - Economic Development	358,298	390,298
	<u>1,196,587</u>	<u>1,287,885</u>

The QTC loan market value at the reporting date was \$899,074. 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. The Economic Development Queensland Loan is an interest-free loan. A single annual repayment of \$32,000 is required each year. The term of the loan expires in the year ended 30 June 2036.

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.

14 Provisions

Liabilities are recognised for employee benefits such as long service leave in respect of services provided by the employees up to the reporting date. Short-term benefits which are expected to be wholly settled within 12 months are calculated on wage and salary levels which are expected to be paid and includes related employee on-costs. Amounts not expected to be wholly settled within 12 months are calculated on projected future wage and salary levels and related employee on-costs, and are discounted to present values.

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.

Landfill Rehabilitation

A provision is made for the cost of restoring landfill where it is probable the council will have an obligation to rehabilitate the site when the use of the facilities is complete.

The calculation of the provisions use assumptions including application of environmental legislation, site closure dates, available technologies and engineering cost estimates. These uncertainties may result in future actual expenditure differing from amounts currently provided. The provisions are reviewed at least annually and updated based on the facts and circumstances available at the time.

Landfill provision represents the present value of anticipated future costs associated with the closure of the landfill sites, refilling the basin, reclamation and rehabilitation, decontamination and monitoring of historical residues and leaching on these sites. As landfills are on state reserves which the Council does not control, the provision for restoration is treated as an expense in the year the provision is first recognised. Changes in the provision are treated as an expense or income.

	2023	2022
Note	\$	\$
Current		
Long service leave	490,437	274,947
	<u>490,437</u>	<u>274,947</u>
Non-current		
Long service leave - non-current	35,690	185,624
Landfill Rehabilitation	20,000	20,000
	<u>55,690</u>	<u>205,624</u>

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

14 Provisions (continued)

Movements in non-employee benefit provisions:

	2023	2022
Note	\$	\$
Landfill Rehabilitation		
Balance at beginning of financial year	20,000	20,000
Movement in the year	-	-
Balance at end of financial year	<u>20,000</u>	<u>20,000</u>

This is the present value of the estimated cost of restoring the landfill site to a useable state at the end of its useful life which is expected to be 2029.

15 Contract balances

Contract assets represent the excess of costs 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 it has incurred in relation to a contract or in constructing an asset, this gives rise to a contract liability.

	2023	2022
Note	\$	\$
(a) Contract liabilities		
Funds received upfront to construct Council controlled assets	614,393	1,792,669
Deposits received in advance of services provided (e.g. retirement home fees, performance obligations in grants)	47,755	13,927
	<u>662,148</u>	<u>1,806,596</u>
Revenue recognised that was included in the contract liability balance at the beginning of the year		
Funds to construct Council controlled assets	1,792,280	2,177,401
Deposits received in advance of services provided	13,926	-
	<u>1,806,206</u>	<u>2,177,401</u>

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. Council expects to recognise the contract liability as income in the next financial year.

(b) Significant changes in contract balances

Significant movements in contract assets and contract liabilities that have occurred were due to the change in the timing of the work and significant monies received in advance.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

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.

17 Commitments for expenditure

	2023	2022
Note	\$	\$
Contractual commitments		
Contractual commitments at the end of the financial year that have not been recognised in the financial statements.		
Plant and Vehicles	451,381	520,888
Industrial Estate	598,880	-
Town Infrastructure	334,239	-
Housing	2,359,254	-
Roads	155,234	-
Water infrastructure	248,369	-
Sewerage infrastructure	199,000	-
	<u>4,346,357</u>	<u>520,888</u>

18 Contingent liabilities

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

Local Government Mutual

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 being 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 2023 the financial statements LGM Queensland 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 License 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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

19 Superannuation - Regional Defined Benefit Fund

Council contributes to the LGIASuper 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 LGIASuper 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 managed by the LGIASuper trustee as trustee for LGIASuper trading as Brighter Super.

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.

Technically Council can be liable to the scheme for a portion of another local governments' obligations should that local government be unable to meet them. However the risk of this occurring is extremely low and in accordance with the LGIASuper trust deed changes to council's obligations will only be made on the advice of an actuary.

The last completed actuarial assessment of the scheme was undertaken as at 1 July 2021. The actuary indicated that "At the valuation date of 1 July 2021, 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.

	Note	2023 \$	2022 \$
Superannuation contributions made to the Regional Defined Benefits Fund		8,760	8,977
Other superannuation contributions for employees		382,607	464,087
Total superannuation contributions paid by Council for employees:	6	<u>391,367</u>	<u>473,064</u>

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 2024.

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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

20 Reconciliation of net result for the year to net cash inflow (outflow) from operating activities

	Note	2023 \$	2022 \$
Net result		8,882,324	5,482,931
Non-cash items:			
Depreciation		5,113,328	4,665,038
		<u>5,113,328</u>	<u>4,665,038</u>
Investing and development activities (non-cash):			
Net (profit)/loss on disposal of non-current assets	5	370,600	308,143
Capital grants and contributions	4(ii)	(7,856,952)	(8,760,726)
		<u>(7,486,352)</u>	<u>(8,452,583)</u>
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	11	930,083	(754,203)
(Increase)/decrease in inventory	10	54,234	(120,632)
Increase/(decrease) in payables	12	(581,931)	(114,169)
Increase/(decrease) in contract liabilities		33,828	-
Increase/(decrease) in provisions	14	65,556	(3,983)
		<u>501,769</u>	<u>(992,986)</u>
Net cash inflow (outflow) from operating activities		<u>7,011,070</u>	<u>702,400</u>

21 Reconciliation of liabilities arising from financing activities

2023	Note	As at 1 July 2022 \$	Cash flows \$	Non-cash changes \$	As at 30 June 2023 \$
Loans	13	1,378,413	(89,040)	-	1,289,373
		<u>1,378,413</u>	<u>(89,040)</u>	<u>-</u>	<u>1,289,373</u>
2022	Note	As at 1 July 2021 \$	Cash flows \$	Non-cash changes \$	As at 30 June 2022 \$
Loans	13	1,010,895	367,518	-	1,378,413
		<u>1,010,895</u>	<u>367,518</u>	<u>-</u>	<u>1,378,413</u>

22 Financial instruments and financial risk management

(a) Financial assets and financial liabilities

Boulia Shire Council has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

Risk management framework

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.

Boulia Shire Council
Notes to the financial statements

For the year ended 30 June 2023

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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

22 Financial instruments and financial risk management (continued)

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.

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 carrying amount of financial assets represents the maximum credit exposure.

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:

Financial Assets	Note	2023	2022
		\$	\$
Cash and equivalents	8	20,575,678	19,080,378
Receivables - rates	9	112,040	113,227
Receivables - other	9	65,132	1,095,786
Other Credit Exposures			
Guarantees	17	-	25,474
Total Financial Assets		<u>20,752,850</u>	<u>20,314,865</u>

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 A-1+ and AA- based on rating agency Standard and Poor ratings, and whilst not capital guaranteed, the likelihood of a credit failure is assessed as remote.

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 partially 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.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

22 Financial instruments and financial risk management (continued)

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.

Exposure to liquidity risk

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 8.

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. Trade payables are expected to be paid within 1 year.

	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
2023					
Loans - others	32,000	128,000	230,298	390,298	390,298
Loans - QTC	94,897	379,588	664,279	1,138,764	899,074
	<u>126,897</u>	<u>507,588</u>	<u>894,577</u>	<u>1,529,062</u>	<u>1,289,373</u>
2022					
Loans - others	32,000	128,000	262,298	422,298	422,298
Loans - QTC	94,897	379,588	759,176	1,233,661	956,115
	<u>126,897</u>	<u>507,588</u>	<u>1,021,474</u>	<u>1,655,959</u>	<u>1,378,413</u>

The outflows in the above table are not expected to occur significantly earlier or for significantly different amounts than indicated in the table.

Trade payables are expected to be paid within one year.

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.

Boulia Shire Council
Notes to the financial statements
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22 Financial instruments and financial risk management (continued)

	Net Carrying Amount	Effect on Net Result		Effect on Equity	
		1% increase	1% decrease	1% increase	1% decrease
	\$	\$	\$	\$	\$
2023					
QTC Cash Fund	20,447,612	204,476	(204,476)	204,476	(204,476)
Loans*	(1,289,373)	-	-	-	-
Net Total	<u>19,158,239</u>	<u>204,476</u>	<u>(204,476)</u>	<u>204,476</u>	<u>(204,476)</u>
2022					
QTC Cash Fund	17,628,406	176,284	(176,284)	176,284	(176,284)
Loans*	(1,378,414)	-	-	-	-
Net Total	<u>16,249,992</u>	<u>176,284</u>	<u>(176,284)</u>	<u>176,284</u>	<u>(176,284)</u>

*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. Similarly, the Economic Development Queensland Loan is an interest-free loan and will not be affected by changes in interest rates.

(b) 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

The comprehensive valuation for the Roads and Aerodrome Assets was performed by the independent valuer in September 2023. The valuation was confirmed to be applicable as at 30 June 2023, and accordingly, adjustments were made to reflect this valuation at the year-end.

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

24. Correction of errors

a. Understatement of revenue and overstatement of contract liabilities

It has been identified that revenue and contract liabilities for the Financial Assistance Grants (FAGS) and other smaller grants have been incorrectly calculated for the years ended 30 June 2021 and 2022. These grants, which were previously recognised over time, should instead be recognised at point in time due to their unfixed nature and absence of specific obligation. Contract liabilities should not have been recognised for these grants.

The incorrect recognition of contract liabilities in prior years for the grants has resulted in the net understatement of revenue, retained surplus and overstatement of contract liabilities for the year ended 30 June 2022. The adjustments are included in the summary below.

b. Overstatement of sick leave expenses and provision

It has been noted during the year that the calculation of the sick leave provisions does not align with the terms specified in the employment agreements. In prior year, Council recognised sick leave provision based on the entire unused sick leave at current hourly rate, and not based on the schedule of payout of sick leave on termination of employment, stipulated in the Council's employment agreement. This inconsistency has resulted in an overstatement of employee costs and the sick leave provision for the year ended 30 June 2022.

The errors described above have been corrected by restating the balances at the beginning of the comparative period (1 July 2021) with the adjustments taken to Retained Earnings at that date. Comparatives have been changed to reflect the corrected amounts and the impact on each item in the financial statements is shown below.

	Original balance as presented at 30 June 2022	Prior period adjustments			Restated at 30 June 2022
		(a) Contract liabilities	(b) Provision for sick leave	Total prior period adjustments	
Statement of comprehensive income					
Income					
Recurrent revenue					
Grants, subsidies, contributions and donations	4,479,644	1,281,022	-	1,281,022	5,760,666
Total recurrent revenue	14,312,355	1,281,022	-	1,281,022	15,593,377
Total income	23,073,081	1,281,022	-	1,281,022	24,354,103
Expenses					
Employee benefits	(3,893,884)	-	(52,483)	(52,483)	(3,946,367)
Recurrent expenses	(17,282,007)	-	(52,483)	(52,483)	(17,334,490)
Total expenses	(17,590,150)	-	(52,483)	(52,483)	(17,642,633)
Net results	5,482,931	1,281,022	(52,483)	1,228,539	6,711,470
Statement of financial position					
Current liabilities					
Contract liabilities	4,620,289	(2,813,693)	-	(2,813,693)	1,806,596
Payables	2,254,016	-	(211,372)	(211,372)	2,042,644
Total current liabilities	7,239,781	(2,813,693)	(211,372)	(3,025,065)	4,214,715
Net community assets	221,644,918	2,813,693	211,372	3,025,065	224,669,983
Community equity					
Retained surplus	101,228,619	2,813,693	211,372	3,025,065	104,253,684
Total community equity	221,644,918	2,813,693	211,372	3,025,065	224,669,983
Statement of financial position, 1 July 2021					
Current liabilities					
Contract liabilities	2,221,520	(1,532,671)	-	(1,532,671)	688,849
Payables	2,368,185	-	(263,855)	(263,855)	2,104,330
Total current liabilities	4,589,705	(1,532,671)	(263,855)	(1,796,526)	2,793,179
Net community assets	206,436,545	1,532,671	263,855	1,796,526	208,233,071
Community equity					
Retained surplus	95,745,688	1,532,671	263,855	1,796,526	97,542,214
Total community equity	206,436,545	1,532,671	263,855	1,796,526	208,233,071

Boulia Shire Council
Notes to the financial statements
For the year ended 30 June 2023

25 Transactions with related parties

(a) 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 comprises:

	2023	2022
	\$	\$
Short-term employee benefits	724,302	703,485
Post-employment benefits	82,878	23,209
Long-term benefits	92,595	106,588
Total	899,776	833,262

Detailed remuneration disclosures are provided in the annual report.

(b) 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	2023	2022
	\$	\$
Employee expenses for close family members of key management personnel	313,791	215,160
Purchase of materials and services from entities controlled by key management personnel	421,531	422,682

(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.

Number of employees of close family members comprises:

FTE	2023	2022
Total number of council employees	51	45
Close family members of key management personnel	6	4
% of total number of council employees	12%	9%

(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	2023	2022
		\$	\$
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.	265,444	265,989
Purchase of materials and services from entities controlled by key management personnel	Dannieleh Stewart, a contractor employed by Council to undertake various cleaning works throughout the course of the year, is a related party of Ron Callopa. She was engaged on commercial terms and all transactions have occurred in accordance with Council's relevant procurement policy.	139,268	133,293
Purchase of materials and services from entities controlled by key management personnel	Various other minor and immaterial related party transactions.	16,800	23,400
Total		421,531	422,682

(c) Outstanding balances

There were no outstanding balances at 30 June 2023 (2022: nil)

(d) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(e) Commitments to/from other related parties

Council does not have any commitments to/from other related parties other than disclosed above.

(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
Financial statements
For the year ended 30 June 2023

Management Certificate
For the year ended 30 June 2023

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 1 to 31, 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: 31, 10, 2023



Chief Executive Officer
Lynn Moore

Date: 31, 10, 2023

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 2023, 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 2023, 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 material accounting policy 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 2023 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 formed 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 material accounting policy information 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 2023:

- 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*, 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

31 October 2023

Queensland Audit Office
Brisbane

Boulia Shire Council
Current-year Financial Sustainability Statement
For the year ended 30 June 2023

Measures of Financial Sustainability	How the measure is calculated	Actual	Target
Council's performance at 30 June 2023 against key financial ratios and targets:			
Operating surplus ratio	Net result (excluding capital items) divided by total operating revenue (excluding capital items)	7%	Between 0% and 10%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense.	158%	greater than 90%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	-89%	not greater than 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 2023.

Boulia Shire Council
Financial statements
For the year ended 30 June 2023

Certificate of Accuracy
For the year ended 30 June 2023

This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (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: 31, 10, 2023



Chief Executive Officer
Lynn Moore

Date: 31, 10, 2023

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 2023, 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 2023 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 2023 was the general purpose financial report 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.



Michael Claydon
as delegate of the Auditor-General

31 October 2023

Queensland Audit Office
Brisbane

Boulia Shire Council
Long Term Financial Sustainability Statement (UNAUDITED)
For the year ended 30 June 2023

Measures of Financial Sustainability	Measure	Target	Actuals at 30 June 2023	Projected for the years ended								
				30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032
Operating surplus ratio	Net result divided by total operating revenue	Between 0% and 10%	7%	-12%	-21%	-23%	-28%	-29%	-30%	-29%	-29%	-27%
Asset sustainability ratio	Capital expenditure on the replacement of assets (renewals) divided by depreciation expense	greater than 90%	158%	780%	338%	325%	104%	20%	28%	76%	40%	41%
Net financial liabilities ratio	Total liabilities less current assets divided by total operating revenue	not greater than 60%	-89%	-107%	-77%	-95%	-87%	-114%	-126%	-140%	-152%	-163%

Boulia Shire Council's Financial Management Strategy

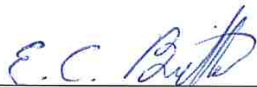
Council aims to operate within a set of conservative guide-posts to ensure we are financially sustainable in the short, medium and long term. As part of our financial strategy, we have adopted seven (7) key financial performance Indicators to guide our financial health. In addition to the financial Indicators, we have the above three (3) sustainability indicators that have been set by the Department of Local Government, Community Recovery and Resilience 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.

Boulia Shire Council
Financial statements
For the year ended 30 June 2023

Certificate of Accuracy
For the long-term financial sustainability statement prepared as at 30 June 2023

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(5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Mayor
Eric Britton

Date: 31, 10, 2023



Chief Executive Officer
Lynn Moore

Date: 31, 10, 2023



4. Closing Report - QAO



2023 CLOSING REPORT

Boulia Shire Council

31 October 2023

SENSITIVE

Lynn Moore
Chief Executive Officer
Boulia Shire Council

Dear Lynn

2023 Closing report

We present our closing report for Boulia Shire Council for the financial year ended 30 June 2023. 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. We confirm that up to the date of this report, we have maintained our independence obligations in relation to our conduct of this audit.

Expected opinion

We expect to issue an unmodified opinion on the financial statements. Our audit opinion is subject to completion of our audit. We have included the key outstanding matters to be finalised below, and will provide an update on these matters at the audit and risk committee meeting.

Control environment

In our interim report, we assessed that your internal control environment does partially support an audit strategy where we can rely upon your entity's controls. We have confirmed that there has been no change to our initial assessment. Please refer to section 4 *Status of issues* for further details.

Materiality \$187,005

Increase of \$10,005 to planning materiality.

Estimated final fees

\$62,750.

Outstanding matters

Item	Responsibility
Financial statements review – quality check over final version	Audit
Subsequent events update – review of transactions and events 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	Management and Audit

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.

Thank you for your time this year, it has been a pleasure to work with you. If you have any questions or would like to discuss this report, please contact me on 07 3839 9733 or David Lloyd on 0437 595495.

Yours sincerely



Liam Murphy
Engagement Partner

Enc.

- cc. Cr Eric Britton, Mayor, Boulia Shire Council
Peter O'Regan – Chairman of Audit and Risk Management Committee
Kaylene Sloman – Director of Corporate Services

1. Insights and financial statements overview

Key insights

A comparison of Bouliia Shire Council's financial results and balances against the prior year is highlighted below for all significant balances were an increase/(decrease) of over 10% for the year.

Statement of comprehensive income

Classes of transactions, account balances or disclosures	Change	Key drivers
Rates, Levies and Charges \$1,828,330	\$446,150 32.22% increase	New ratings valuation in effect for the 2023 year
Interest Received \$503,523	\$423,726 531% increase	Interest rate increases in the financial year
Grants, Subsidies, Contributions & Donations - Operating \$9,366,900	\$3,606,234 62.60% increase	Increased funding from FAGS grant paid in the 2023 year for future projects.
Grants, Subsidies, Contributions & Donations – Capital \$7,856,952	\$903,774 10.31% decrease	Decreased capital funding projects undertaken in the audit period.

Statement of financial position

Classes of transactions, account balances or disclosures	Change	Key drivers
Receivables \$536,472	\$930,083 63.41% decrease	Minimal governmental funding debtors evident as at 30 June 2023
Property, Plant and Equipment \$194,880,417	\$14,512,479 6.93% decrease	Decrease in valuation of Roads following comprehensive valuation in audit period
Payables \$1,460,714	\$581,931 28.49% decrease	Major reduction in trade creditors as at 30 June 2023
Contract Liabilities \$662,148	\$1,144,448 63.34% decrease	Reduction in incomplete capital funded projects as at 30 June 2023

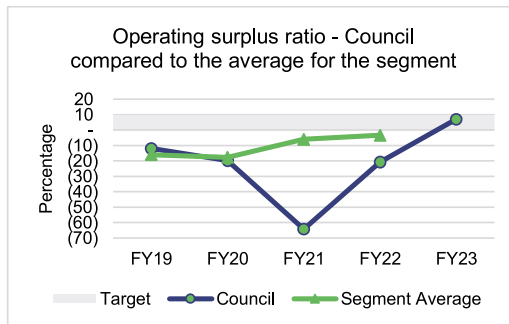
SENSITIVE

2. Financial sustainability assessment

Below we detail our assessment of your financial sustainability, based on the 3 ratios that councils are required to report under the local government regulation. Our assessment of your council's overall financial sustainability risk is **higher risk** based on long term results, however, based on current income, expenditure, asset investment and debt financing policies, the risk would be classified as low.

Refer to section 8 Assessment of financial sustainability for guidance on how we calculate these ratios and our financial sustainability risk rating definitions.

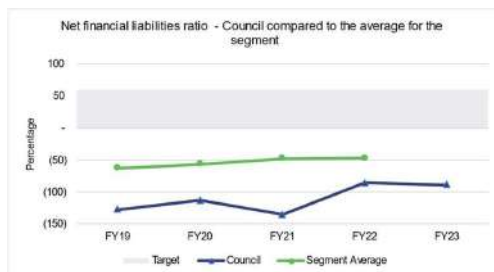
Operating surplus ratio



Boulia Shire Council's 5-year average operating ratio is negative (20.04%). This is outside the target range over the 5 year average principally due to a large operating loss in FY2021. However, for the current year the ratio has been within the target range .

The average operating surplus ratio indicates that on average over the last 5 years the Council has been 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.

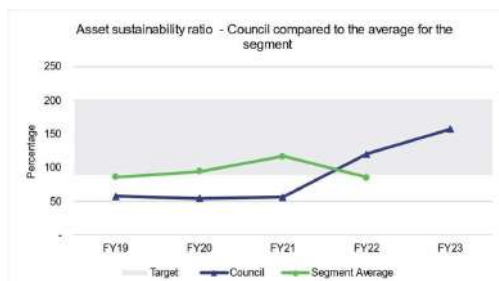
Net financial liabilities ratio



Boulia Shire Council's net financial liabilities ratio as at 30 June 2023 is negative (88.91%). This is within the target range.

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 average negative operating surplus ratio suggests council may experience difficulty in repaying this debt.

Asset sustainability ratio



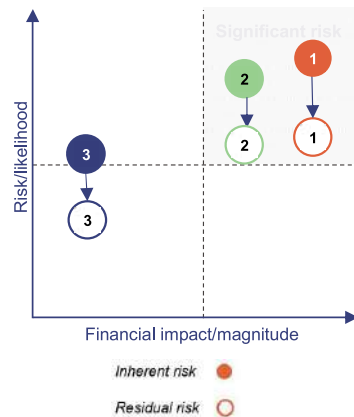
Boulia Shire Council's average asset sustainability ratio is 89.41%. This is on average just outside the target range of > 90% and we note that over the last 2 financial years the ratio has been trending over the target range.

The asset sustainability ratio for the 2022 and 2023 audit period indicates that Council are in a position to replace its assets as they near the end of their useful life.

SENSITIVE

3. Audit conclusions

Areas of audit focus



Our external audit plan identified items that present the greatest risk of material error to the financial statements.

This chart displays the inherent risk for the identified areas of audit focus, [together with considering the effectiveness of your internal controls (residual risk)], and the financial impact (magnitude).

Our overall conclusions on these areas of audit focus are outlined in the table below.

Risk	Description of risk	Audit conclusion
1	<p>Valuation/depreciation of infrastructure assets</p> <ul style="list-style-type: none"> Property plant and equipment is the most material balance in the financial statements at \$195 million at 30 June 2023 Valuation involves significant estimates and judgements There is no market-based evidence of fair value due to the specialised nature of the assets (comparable items are rarely sold) Infrastructure assets generally have long lives which require significant estimation <p>For the financial year ending 30 June 2023, a comprehensive valuation was undertaken on the Roads and Aerodrome assets and desktop valuations undertaken on the other infrastructure assets..</p>	<p>Testing Performed</p> <p>We have assessed:</p> <ul style="list-style-type: none"> the appropriateness of valuation techniques and assumptions adopted in determining fair value. Following a review of the indices used for the desktop valuation as provided in May 2023, it was noted that the Council standard costs are unique as a number of components of roads costs are performed internally. As a result, the generic indices used for rural councils was not accurate and a comprehensive valuation method was used to value the Roads and Aerodromes as at 30 June 2023 as this was considered to be a more accurate valuation method for Boulia Shire Council. the appropriateness of useful life assumptions used in the calculation of depreciation. <p>Consideration was also given to Council's methodology for ensuring completeness of asset information, identification of asset renewals and additions, and associated financial statement disclosure.</p> <p>Results and Conclusion</p> <p>Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. Refer Section 4 – Prior Year Adjustment.</p>
2	<p>Revenue recognition under AASB15 and AASB 1058</p> <p>Correct recognition of revenue in accordance with contract milestones and correct disclosure in the financial statements</p>	<p>Testing Performed</p> <p>We have assessed the accounting of contract liabilities and recognition of revenue in accordance with contracted funding and correct disclosure.</p> <p>Results and Conclusion</p> <p>Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated. Refer</p>

SENSITIVE

Risk	Description of risk	Audit conclusion
		Section 4 – Prior Year Adjustment.
3	Probity, Procurement Policies and Propriety Considerations <ul style="list-style-type: none"> Large supplier base with de-centralised purchasing Council undertakes large projects where legislative requirements guide tendering Increase in vendor fraud attacks across Queensland 	Testing Performed We have assessed <ul style="list-style-type: none"> controls over procurement and contract management and assess compliance with legislative requirements controls over credit cards and councillor reimbursement Council's fraud policy vendor Masterfile change controls Results and Conclusion Based on the results of the procedures performed, we have obtained sufficient appropriate evidence that the balance is not materially misstated.

Other audit opinions

In conjunction with our 2022-23 audit of the Council, we will issue audit opinions on special purpose financial reports prepared for the Roads to Recovery grant acquittal Local Roads and Community Infrastructure grant acquittals (LRCI). These special purpose financial reports are yet to be issued at the date of this report.

Materiality

We reassessed our audit materiality thresholds based on your year-end financial statement balances, and these have changed since we communicated them in the external audit plan. We used these thresholds in finalising our audit and assessing misstatements.

Overall materiality	\$187,005 (per external audit plan \$177,000)
Performance materiality	\$140,254 (per external audit plan \$132,750)
Clearly trivial threshold	\$18,701 (per external audit plan \$17,700)
Specific – property, plant and equipment¹	\$9,744,020 (per external audit plan \$6,428,000)
Specific clearly trivial threshold¹	\$974,402 (per external audit plan \$642,800)

Note: ¹ Specific materiality is only applicable to the valuation assertion of property, plant and equipment and to the associated asset revaluation surplus balances.

Evaluation of quantitative misstatements

At the date of this report, we have not identified any quantitative misstatements

At the date of this report, we have identified quantitative misstatements that remain uncorrected by management and this is detailed in Section 7.

Evaluation of disclosure misstatements

At the date of this report, we identified misstatements in disclosures that required correction to the financial statements and these have been corrected by management.

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 section 7 Misstatements.

SENSITIVE

4. Status of issues

Internal control issues

The following table identifies the number of deficiencies in internal controls and other matters we have identified. Details of the deficiencies we identified during our final audit are outlined further in this section. Refer to section 6 Matters previously reported for the status of previously raised issues.

Issues	Significant deficiencies	Deficiencies	Other matters*
Current year issues	2	-	-
Prior year issues – unresolved	-	-	-
Total issues	2	-	-

Note: *QAO only tracks resolution of other matters where management has committed to implementing action.

The following section details new control deficiencies and other matters identified since our last interim report dated June 2023. It includes a response from those charged with governance/management.

Our ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.



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23-CR.01 Revenue Recognition – Prior Year Adjustment

Observation

During the audit period and previous audit periods, the council received various funding from Federal and State Government bodies for both operating and capital grants.

Implication

On appointment of a new external accounting consultant, it was identified that grant funding that had been received in the current year and also in prior years had been incorrectly deferred and recognised on the balance sheet at year end instead of being recognised as revenue upon receipt. While the funding was allocated by Council for use in the next financial year, the grants were “untied” and therefore not deemed to have sufficiently specific performance obligations so revenue should not have been deferred and carried forward on the balance sheet at year end. The main components of the error were amounts in relations to Financial Assistance Grants (FAGS).

QAO recommendation

A full review should be performed on all funding amounts to determine whether the funding contracts include sufficiently specific performance obligations, or the funding is untied with no specific performance obligations. For untied grants, revenue should be recognised in the financial statements upon receipt. If the funding is specific to a capital project or has sufficiently specific performance obligations in the contract, then further calculations are to be undertaken to determine if any of the funds are unacquitted at balance date.

SENSITIVE

Management response

While an external accounting firm had been engaged to undertake the assessment of contract liabilities in the 2021 audit period, an annual review should be performed to confirm the revenue recognition for each contract in accordance with the requirements of AASB 15 and AASB 1058. This review has now been performed and will be maintained for future funding arrangements.

Responsible officer: Kaylene Sloman

Status: Resolved

Action date: June 2023 prior to issuing of the draft financial statements for 2023.

**23-CR.02 Sick Leave Provision – Prior Year Adjustment****Observation**

During the audit period following a review of the sick leave provision by an external consultant, it was noted the provision had been overstated for both the 2021 and 2022 financial year. The provision was estimated based on the sick leave entitlement as at 30 June. The provision was not adjusted for the discount that will apply to any claim for sick leave on termination based on the number of years of service provided by that employee up to their termination.

Implication

As a result of the sick leave provision being overstated for the 2021 and 2022 financial years, the profit/(loss) for these respective years was also understated/(overstated). No significant sick leave payouts to former employees were processed in this time.

QAO recommendation

When calculating the sick leave provision, all terms and conditions of the Enterprise Bargaining Agreement should be included in the estimation of the provision to ensure there is no material misstatement in the liability disclosed in the financial statements.

Management response

Following the discovery by an external accounting firm of a deficiency in the calculation of the sick leave provision, additional care will be undertaken to ensure that future calculations attempt to include all terms and conditions of the EBA. With the upcoming adoption of a new Enterprise Bargaining Agreement, the Council will ensure all terms and conditions of any agreement are considered in estimating the provision payable

Responsible officer: Kaylene Sloman

Status: Resolved

Action date: June 2023 prior to issuing of the draft financial statements for 2023.

Financial reporting issues

One additional financial reporting issues was raised subsequent to the issuing of the interim report in June 2023.

Refer to section 6 Matters previously reported for the status of previously raised financial reporting issues.

Year and status	High risk	Moderate risk	Low risk
Current year issues	–	–	–
Prior year issues – unresolved	–	1	–

SENSITIVE

Year and status	High risk	Moderate risk	Low risk
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The following section details new financial reporting issues identified since our last interim report dated June 2023. It includes a response from management.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: www.gao.qld.gov.au/information-internal-controls or scan the QR code.



CR-03 Usage of Desktop Valuation Indices

Observation

Following a desktop valuation of Aerodromes and Roads Infrastructure undertaken by an external valuer in accordance with the updated Queensland Treasury Non-Current Asset Policies for the Queensland Public Sector, an anomaly was subsequently identified post year end when a comprehensive valuation was performed subsequent to 30 June 2023 highlighting that the actual rates being determined for the predominant asset components, was lower than the indexation applied at 30 June.

Implication

The desktop valuation performed as at 30 June 2023 indicated a 9.51% increment was required to the value of Aerodromes and Road Infrastructure assets at year end based on standard indexation. However, on performing a comprehensive valuation subsequent to year end, it highlighted that actual rates for predominant asset components had fallen by 6.5% representing a 16.01% variance to the indexation applied at 30 June. This was mainly due to the level of in-house processes undertaken by Boulia Shire Council which removed the impact on the index of the sector wide increase in external costings from the required capital project. The overall effect, was a roll back of the desk top valuation increase and a 6.5% reduction in the value of Roads and Aerodromes assets when the comprehensive valuation was utilised.

QAO recommendation

Desktop valuations are normally a good indicator of fair value for infrastructure where generic sector processes are in operation and other councils follow the same processes. In the case of Boulia Shire Council, a number of costings are internally developed creating an anomaly to other rural councils. Future desktop valuations could be performed internally should sufficient knowledge or expertise be available to confirm the appropriateness of the indices from year to year benchmarked to actual Council costs.

Management response

Management are considering the preparation of desktop valuations internally for infrastructure assets where a number of components are internally developed. Adequate knowledge and expertise would be sought to perform these desktop valuations.

Responsible officer: Kaylene Sloman

Status: Work in progress

Action date: Future accounting periods

SENSITIVE

5. Other required information

We are required to report certain matters to those charged with governance. The table below provides a summary of the matters we usually communicate at the end of our audit.

Matters for QAO to consider	How these were addressed
Disagreements with management	During our audit, we received full cooperation 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 relating to related parties during the audit.
Changes to accounting policies	We confirm there were no material changes to accounting policy information during the period,
Other matters significant to the oversight of the financial reporting process	We did not identify any significant matters relating 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"> • 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 • knowledge of any allegations of fraud, or suspected fraud, affecting the financial information. <p>In addition to the above enquiries, we have also undertaken certain testing that we had detailed in our external audit plan and we are not aware of any fraud or illegal acts during our audit.</p>
Written representations we are requesting	We are required to obtain written representations from management, and where appropriate, those charged with governance. Our requested written representations are included as an appendix to this report. We have discussed these with management, and they are comfortable to make these representations. Those charged with governance should also make appropriate enquiries of management to be satisfied with the written representations made.
Other information in the entity's annual report	We have not yet performed audit procedures to verify the 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> . Our review will examine whether financial and non-financial information in the annual report are consistent with the financial report.

SENSITIVE

6. Matters previously reported

The following table summarises control deficiencies, financial reporting issues and other matters that we previously reported this year in our interim report and unresolved issues we raised in prior years.

Ref.	Rating	Issue	Status and comment
2022-FR1	M	<p>Presentation of Financial Statements and Mapping</p> <p>In prior audit periods, issues were identified in relation to the consistency of the mapping of general ledger accounts through to the financial statements. An external accounting firm, Altius Accounting has been engaged for the 2023 year to assist in the above processes. At the time of our 2023 interim audit, skeleton financial statements had been prepared.</p> <p>Presently, the financial statements have been prepared in a timely manner and were in accordance with disclosure requirements as required under Local Government legislation</p>	<p>Resolved</p> <p>Responsible officer: Kaylene Sloman</p>
21IR.02	M	<p>Revenue Recognition</p> <p>During our audit we noted that significant balances remain on the balance sheet in Contract Liabilities until finalisation of the 2023 figures and were not recognised as revenue in the Statement of Comprehensive Income until year end.</p> <p>The revenue disclosed in the monthly management figures was therefore not in accordance with the required Revenue standard.</p> <p>The Director of Works changed a number of times in the audit period, thus creating delays in the signing off of Work-in-Progress projects which related to the recognition of grant revenue. A new Director of Works will commenced in August 2023 and this will help to alleviate the delay in revenue recognition.</p> <p>As is best practice, we recommend that the revenue recognition for contract liabilities is reviewed on a quarterly basis to ensure that accurate disclosure is available to Council</p>	<p>Work in Progress</p> <p>The Director of Corporate Services agreed that this was not best practice.</p> <p>With the newly appointed Director of Works commencing in August 2023, this will alleviate the current issues.</p> <p>Action date: Currently being remedied and will hopefully be resolved by the end of 2023.</p>
21 IR.02	M	<p>Clearance of Work-In-Progress Accounts</p> <p>During the audit we noted that work-in-progress accounts were not regularly cleared in the 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 audit year.</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>Resolved</p> <p>Responsible officer: Kaylene Sloman</p>

SENSITIVE

Ref.	Rating	Issue	Status and comment
		The Director of Works has changed a number of times in the audit period, thus creating delays in the signing off of Work-in-Progress projects. A new Director of Works commenced in August 2023 and this will help to alleviate the delay in clearing the WIP Accounts.	
		On review of the chart of accounts as at 30 September 2023, it was noted that Work-in-Progress accounts had been updated for the September quarter with a number of capitalisations evident.	

7. Misstatements

Summary of corrected and uncorrected quantitative misstatements

There were no material quantitative misstatements identified during the audit. A summary of the uncorrected quantitative misstatements is set out below.

Our audit identified the following quantitative misstatements, which we reported to management. Management has assessed these misstatements 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	GST Payable	33,333	-	(33,333)	-
	(Being variance on GST Payable as at 30 June 2023)				
2	Buildings and Structures	-	4,575,923	-	-
	Sewerage Infrastructure	-	612,969	-	-
	Water Infrastructure	-	820,637	-	-
	Revaluation Reserve	-	-	-	(6,009,529)
	(Being revaluation increment following desktop valuation deemed immaterial for the year ended 30 June 2023)				
	Total	33,333	6,009,529	(33,333)	(6,009,529)

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Summary of corrected/uncorrected disclosure misstatements

Following our review of the Councils financial statements, a number of disclosure misstatements were corrected. These were mainly in relation to the following accounting notes;

- Analysis of Results by Function reconciliation;
- Capitalised employee expenses;
- Measures of financial sustainability;
- Receivables note disclosure;
- Contingent Liabilities disclosure and;
- Superannuation Regional Defined Benefit Fund disclosure.

There were no uncorrected disclosure misstatements of a significant nature which would have a material impact on the Councils financial statements as at 30 June 2023.

8. 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 that 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	60% to 80% Some concerns over the ability to repay debt from	50% to 90% Irregular spending or insufficient asset management practices

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Risk rating measure for individual ratios	Operating surplus ratio	Net financial liabilities ratio	Asset sustainability ratio
	and inability to fund asset renewals	operating revenue	creating a backlog of maintenance/renewal work
Lower	More than zero (i.e. surpluses)	Less than 60%	More than 90%
	Well positioned to fund operations and asset renewals	No concern over the ability to repay debt from operating revenue	Likely to be sufficiently replacing or renewing assets as they reach the end of their useful lives

Our assessment of financial sustainability risk factors does not take into account a 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"> • current net financial liabilities more than 80 per cent of operating revenue or • average asset sustainability ratio over the last 5 years is less than 50 per cent or • average operating deficits (losses) over the last 5 years of between 2 and 10 per cent of operating revenue or • realising 2 or more of the individual ratios for moderate risk assessments (per the table opposite).
Lower risk	Lower risk of financial sustainability concerns based on current income, expenditure, asset investment and debt financing policies.

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5. Internal Audit Plan 2023 - 2026

Boulia Shire Council
3-Year Internal Audit Plan
2023 - 2026



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**Boulia Shire Council
Internal Audit Plan
2023 to 2026**

Background

As the last 3-year audit plan has concluded, Walsh Accounting has undertaken a scoping exercise to develop a further 3-year plan for internal audit services. The scoping has involved the following:

- Consultation with management and other key staff;
- Review of QAO bulletins on topical audit issues;
- Review of Council's risk register;
- Consultation with internal audit professional bodies.

Since 2019, internal audit has completed the following audit projects:

Year of review	Activity/Work Area
2019	General Governance and scoping
2019	Purchasing, creditors and payments (incl tendering and contract processes)
2020	Payroll and Human Resources
2020	Information Technology Systems
2020	Grants Administration
2021	Plant and Equipment
2021	Sales, Cash Receipting and Trading Stock
2022	Stores and Inventory Management
2022	Contract Management Systems
2022	Rates and Charges and Debtor Recovery
2023	Property assets and Asset Management Plans

It is not intended to simply duplicate all of the projects previously undertaken, however a number of these can be considered 'boilerplate' issues which are critical functions and should receive some follow up reviews, particularly those which have not been tested for some years. This is especially the case where staff and systems have changed in the intervening period. These issues proposed for re-review are:

- Purchasing, creditors and contract management
- Human Resources and Payroll
- IT security and Systems
- Plant and equipment

In reviewing these matters, there will be a particular focus on issues considered specific to Council as identified through discussions with management.

The planning consultation has identified some additional key audit projects which will be essentially new projects. The recommended projects are not 'set in stone' and if Council does identify higher priorities during the audit term these projects can be substituted or added.

Audit Activities

Internal audit has the capacity to perform a variety of roles. At the forefront is risk mitigation and fraud controls, but there are also many business improvement roles for audit. Generally, audit activity falls within 2 types:

Assurance/Compliance - the objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes of the organisation.

Consulting - advisory related activities, the nature and scope of which are agreed to management/committee, and are intended to add value and improve an organisations governance, risk management and control processes without the internal auditor assuming responsibility. Examples include training, advice, and facilitation.

In keeping with the business improvement ethos, we will endeavour to incorporate both aspects into the audit activities.

Timing

Since the finalisation of the past 3-year plan, there has already been one audit process undertaken in the first half of 2023. This was a carryover from the old plan and the project undertaken was Property assets and Asset Management Plans. The *Local Government Regulation 2012* does not stipulate a set number of audit projects a year but simply requires an audit plan to be adopted and reporting to occur after each audit activity. After an internal audit is carried out, the summary of recommendations and actions taken/not taken in response to the recommendations must be reported at least twice during the year.

The standard practice has been to carry out two internal audit projects per year and it is recommended that this practice continue in the next plan.

The proposed audit program is outlined in the following tables:

2023/24		
Project 1	Key Risks	Matters for Review
<p>Purchasing, payments and contract management</p> <p><i>(Oct/Nov 2023)</i></p>	<ul style="list-style-type: none"> • The risk that entire payments have been made that should not have been made. • The risk that overpayments or underpayments have been made. • The risk that payments have been made to the wrong payee. • The risk that payments have been reported in the wrong period. • The risk that creditors have been overstated or understated. • The risk of fraud resulting from management override of controls. • The risk of fraud due to inappropriate contracting practices (e.g. related party transactions). The risk of inappropriate purchases due to lack of probity over purchasing systems and credit card use • Risk of fraud in relation to contracts and tenders • Risk of poor value for money outcomes • Risk of legal action due to contract disputes • Risk of non-compliance with legislated requirement 	<p>General:</p> <ul style="list-style-type: none"> • Systems in place for authorising orders of goods and services; • Appropriate use of delegations, as per Council policy; • Effectiveness of quotation, tender procedures; • Adherence to requirements re declarations of interest; • Adequacy of documentation to support the purchasing transaction; • Systems for authorising payment of accounts; • Effectiveness of creditor management processes; • Compliance with the Local Government Act and Regulations relating to contracts and tendering. • Contract management procedures adopted and distributed • Education and training of key personnel and suppliers • Contract register maintained • Consistent reporting against contract outcomes • Management/Council oversight of key contracts <p>Specific Council Focus:</p> <ul style="list-style-type: none"> • Creditor account maintenance / review of accounts / changes to business accounts / abn checking / banking information • Creditor maintenance is restricted, inappropriate access to change account information • Pre-payments before goods supplied • Selection of suppliers from Preferred Supplier and Pre-qualified Supplier lists • Retention of funds are identified and processed as per agreement / contract / tender • Portals reviewed (NexGen)

Project 2	Key Risks	Matters for Review
<p>Private Works and Job Costing</p> <p><i>(March/April 2024)</i></p>	<ul style="list-style-type: none"> • Lack of capacity to undertake private works • inappropriate or inaccurate costing of private works including return on capital • Private works invoices not issued in a timely basis • Recovery of private works • Lack of agreed terms for private works 	<p>General:</p> <ul style="list-style-type: none"> • Appropriate costing of private works • Adequacy of Procedures, and consistency of application • Charge out process for materials plant for private works work • Appropriate quoting costs for works i.e. not underquoting • Timeliness for charging for works • Accuracy and effectiveness of job cost allocation processes across operational and asset expenditure; • Adequacy of training/communication in allocation processes; • Accuracy of charge-out rates based on costing system. <p>Specific Council Focus:</p> <ul style="list-style-type: none"> • Processes for private works for housing damage repairs, including debt recovery (e.g. signed agreement that payment will be made)
2024/25		
Project 3	Key Risks	Matters for Review
<p>Human Resources and Payroll</p> <p><i>(Oct/Nov 2024)</i></p>	<ul style="list-style-type: none"> • The risk that an employee has been overpaid. • The risk that wages have been paid to the wrong employee. • The risk that wages have been paid to a non-existent employee (fraud). • The risk that incorrect payroll deductions have been made or the risk that correct payroll deductions have not been correctly remitted. • The risk that wages have been incorrectly accounted for in ledger. • The risk that accrued leave and other employee entitlements might be understated or overstated. 	<ul style="list-style-type: none"> • Assessing the accuracy of pay rates, penalties etc as set out in Awards and enterprise Agreements; • Assessing effectiveness of timesheet recording and authorisation; • Testing the accuracy of payroll data entered in the financial system; • Review of standard leave rates and calculations for leave taken and leave accrued; • Testing reporting obligations regarding PAYG tax, super etc and timeliness of payments; • Reviewing salary packaging and fringe benefit arrangements for compliance;

	<ul style="list-style-type: none"> • The risk of inappropriate recruitment and selection processes. • The risk of poor staff satisfaction or high staff turnover due to inadequate staff development. • The risk of inappropriate organisational culture. • Unauthorised access to employee information. 	<ul style="list-style-type: none"> • Reviewing and testing standard controls within the financial system; • Review of Council procedures for staff selection and training; • Review of staff files to assess application of procedures; • Assessing performance management system, and currency of reviews. • <p>Specific Council Focus:</p> <ul style="list-style-type: none"> • Termination calculations • Allowances between employees doing same position are the same (if not an explanation as to why) • EBA compliance and leave provisions
Project 4	Key Risks	Matters for Review
<p>Primary Focus: Budgeting and Financial reporting</p>	<ul style="list-style-type: none"> • Risk of Council not meeting its legislated governance requirements – action by higher level of government. • Risk of inability to finance operations, asset replacement or debt commitments due to ineffective long-term planning. • Risk of insufficient revenue collection (through rates or other sources). • Risk of insufficient forward planning information being available to Council for effective decision-making. • Risk of inadequate resource allocation due to poor budget processes. • Risk of insufficient financial performance information being available to Council for effective decision-making. • Risk that inappropriate decisions are being made due to inadequate information. • Risk of cashflow or debt management issues. • Risk of project delays • Risk of grants not be expended. • Risk of fraud due to lack of Council oversight. 	<ul style="list-style-type: none"> • Systems for budget preparation and quarterly review of estimates; • Adequacy of supporting documentation and justification; • Effectiveness of oversight and approval processes; • Timeliness of budget processes; • Compliance with legislation; • Consistency of financial reporting; • Effectiveness of financial reports; • Timeliness of reporting; • Relevance and reliability.

<p>Secondary Focus: Cash Management Mar/April 2025</p>	<ul style="list-style-type: none"> • Risk of lack of working capital due to poor cash management practices. • Risk of non-compliance with Council financial policies. • Risk of inappropriate investment decisions. • Risk of loss or theft of cash through poor cash handling and banking practices. • Risk of loss of revenue due to inadequate debt collection practices. • Risk of fraud resulting from management override of controls. 	<ul style="list-style-type: none"> • Cash control and banking procedures (and supporting documentation) at each cash collection point. • Frequency and accuracy of cash taking reconciliations. • Physical controls. • Extent of management oversight and review. • Monitoring and reporting practices.
2025/26		
Project 5	Key Risks	Matters for Review
<p>IT Systems (including Magiq) Oct/Nov 2025</p>	<ul style="list-style-type: none"> • The risk of external corruption of systems (hacking). • The risk of catastrophic failure and loss of information. • The risk of significant business interruption. • The risk of ineffective performance and financial reporting, and therefore monitoring and control. • The risk of inefficiencies in information processing due to limitations in information systems. 	<p>General:</p> <ul style="list-style-type: none"> • Consistent and reliable backup processes in place. • Controls over program installations. • Internet access policies in place and communicated. • Disaster contingency plan in place. • Oversight of information reporting systems. <p>Specific Council Focus:</p> <ul style="list-style-type: none"> • Realistic planning for future upgrades / development plans for 5 years • Registers of external users checked • Appropriate equipment for required work is supplied • Account change requests by authorised person • Effective supervision • Archiving of it data • Mapping of hardware • Contracted services for IT • Review structure of information for best practice

Project 6	Key Risks	Matters for Review
<p><i>Plant and Equipment (Mar/April 2026)</i></p>	<ul style="list-style-type: none"> • Plant & Equipment assets are reported but do not exist. • Plant & Equipment assets exist but have not been reported. • Inaccurate or inappropriate depreciation calculations for Plant & Equipment. • Additions and disposals are not correctly processed or recorded. • Additions & disposals not sufficiently planned or managed. • Inappropriate use of plant and equipment. • Significant inefficiencies in plant and equipment utilisation. • Plant hire not being charged or incorrectly charged. • Theft, loss or damage of Plant & Equipment. 	<p><i>General:</i></p> <ul style="list-style-type: none"> • Duties are segregated. • Unauthorised movements of assets and access to plant are restricted. • There are adequate physical safeguards against fire, theft etc. • Secure facilities are provided for valuable items of plant. • Regular physical inspections are carried out and agree to assets registers. • Insurance covers are adequate and regularly reviewed. • Portable and attractive items are monitored through registers. • Large Plant utilisation is measured and reported regularly. • Charge-out processes exist and are followed for plant and equipment. • Regular review of leasing arrangements for Council assets. • Effective supervision. <p><i>Specific Council Focus:</i></p> <ul style="list-style-type: none"> • Service delivery outcomes • Disposal approvals • Whole of life costing when acquisition of asset decisions are made



6. General Business

TITLE:	Comparison of Budget versus Actual 2022/2023 Financial Year	DOC REF: 11.3.3
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REPORT BY:	Kaylene Sloman Director of Corporate & Financial Services	DATE: 23/11/2023
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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

RISK MANAGEMENT:

Information Report only - not applicable.

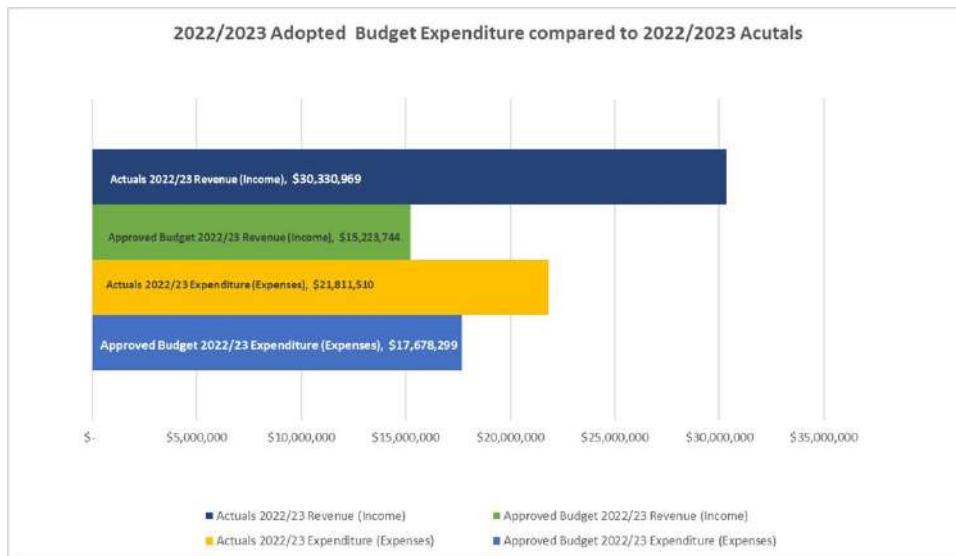
PURPOSE:

To present the 2022/2023 Adopted Budget figures against the Actual Revenue and Expenditure for 2022/2023.

CONTENT:

The attached comparison of budget versus actual looks at the adopted budget for 2022/2023 against the actual revenue and expenditure for the 2022/2023 year ending 30th June 2023.

This review examines each line item and identifies any variations, a short comment against each item provides a brief outline of the basis for the variances.



For further detailed information, please refer to the Audited Financial Statements for 2022/2023.

Financial comparisons are for information only purposes.

CONSULTATION:

Nil

GOVERNANCE IMPLICATIONS:

Nil

RECOMMENDATION:

That the comparison of Budget versus Actuals for 2022/2023 report be received for information.

ATTACHMENTS:

1. CONFIDENTIAL REDACTED - 2022-23 Approved Operational Budget yearly comparison against Financial Statements [11.3.3.1 - 2 pages]

Approved by Chief Executive Officer	Ms Lynn Moore
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TITLE:	Banking Signatories Update	DOC REF: 11.3.4
REPORT BY:	Kaylene Sloman Director of Corporate & Financial Services	DATE: 23/11/2023

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

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To update changes to banking signatories adding Finance Manager, remove Relief Finance Manager.

CONTENT:

To ensure that Council has the best protection and ensuring the activities of Council's Finance Department are not impeded, the following recommendations are made. The following officers are recommended as signatories to any bank accounts which will include electronic transfers for the bank selected by Council. They are divided into primary, secondary signatories and view only access.

CHEQUE SIGNATORIES

PRIMARY ACCOUNT SIGNATORY: Type 'A'

- Mayor - Eric Britton
- Chief Executive Officer - Lynn Moore
- Director of Corporate Services – Kaylene Sloman

SECONDARY ACCOUNT SIGNATORY: Type 'B'

- **Finance Manager – add Graeme Gillam**
- Senior Finance Officer – Carol Smith
- Senior Administration Officer – Kelli Chatfield

ELECTRONIC FUND TRANSFERS:

PRIMARY ACCOUNT SIGNATORY - AUTHORISING OFFICER TYPE 'A'

- Chief Executive Officer - Lynn Moore
- Director of Corporate & Financial Services – Kaylene Sloman

SECONDARY ACCOUNT SIGNATORY - AUTHORISING OFFICER TYPE 'B'

- **Finance Manager – add Graeme Gillam**
- Senior Finance Officer – Carol Smith
- Senior Administration Officer – Kelli Chatfield

The method of signing/authorising electronic transactions will be as follows:

- Any two type 'A' signatories OR
- Any two signatories: consisting of at least one primary 'A' signatory and one secondary 'B' signatory.

VIEWING ACCESS:

- **Relief Finance Manager – Ian Honour - Remove**

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That Council confirm that the following authorised signatories be authorised to operate on any new or existing bank accounts Council may open in the future and all previous signatories if held with the same bank be made obsolete.

That the Director of Corporate & Financial Services action the changes to signatories and electronic devices for the change in Finance Manager and Relief Finance Manager positions.

CHEQUE SIGNATORIES

PRIMARY ACCOUNT SIGNATORY: Type ‘A’

- Mayor - Eric Britton
- Chief Executive Officer - Lynn Moore
- Director of Corporate Services – Kaylene Sloman

SECONDARY ACCOUNT SIGNATORY: Type ‘B’

- **Finance Manager – add Graeme Gillam**
- Senior Finance Officer – Carol Smith
- Senior Administration Officer – Kelli Chatfield

ELECTRONIC FUND TRANSFERS:

PRIMARY ACCOUNT SIGNATORY - AUTHORIZING OFFICER TYPE ‘A’

- Chief Executive Officer - Lynn Moore
- Director of Corporate & Financial Services – Kaylene Sloman

SECONDARY ACCOUNT SIGNATORY - AUTHORIZING OFFICER TYPE ‘B’

- **Finance Manager – add Graeme Gillam**
- Senior Finance Officer – Carol Smith
- Senior Administration Officer – Kelli Chatfield

The method of signing/authorising electronic transactions will be as follows:

- Any two type ‘A’ signatories OR
- Any two signatories: consisting of at least one primary ‘A’ signatory and one secondary ‘B’ signatory.

VIEWING ACCESS:

- **Relief Finance Manager – Ian Honour - Remove**

ATTACHMENTS: Nil

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

TITLE:	Plant Recovery and Costing Review as at 30th September 2023	DOC REF: 11.3.5
REPORT BY:	Kaylene Sloman Director of Corporate & Financial Services	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 5: Robust Governance

5.2: Accountability

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

5.2.4: Ensure transparency and accountability through integrated performance management reporting

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

To report to Council on the running costs and revenue of Council's fleet.

CONTENT:

For each plant item that Council currently owns and any hired plant that council Staff are operating as part of their daily works have been listed with hours worked, revenue made from the plant and expenditure.

The expenditure has been broken down into key areas:

- Internal Repairs (wages)
- Tyres, Windscreens, batteries
- Parts and repairs
- Insurance and registrations
- Fuel and oil
- Depreciation

The percentage identifies the amount of income against the total expenditure recorded to 30th September 2023.

CONSULTATION:

Nil

GOVERNANCE IMPLICATIONS:

Nil

RECOMMENDATION:

That Council receive the Plant Recovery and Costing Review for information purposes.

ATTACHMENTS:

1. CONFIDENTIAL REDACTED - Plant Recovery and Costs as at 30-09-2023 [11.3.5.1 - 4 pages]

Approved by Chief Executive Officer	Ms Lynn Moore
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TITLE:	Financial Report for October 2023	DOC REF: 11.3.6
REPORT BY:	Graeme Gillam Finance Manager	DATE: 23/11/2023

CORPORATE PLAN REFERENCE:

Key Priority 5: Robust Governance

5.2: Accountability

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

5.2.2: Maintain high standards of Corporate Governance through effective audits

5.2.3: Decisions on new or enhanced community assets or facilities are viewed with the future financial impact on Council

5.2.4: Ensure transparency and accountability through integrated performance management reporting

RISK MANAGEMENT:

Information Report only - not applicable.

PURPOSE:

Financial Summary as at 31st October 2023.

CONTENT:

Cash Position

The Cash Position determines the expected money the Council should have after every period.

	31 st Oct-23	30 th Sep-23
Cash at Hand	18,891,046	21,366,276
Net Cash Equivalent (Debtors – Creditors)	932,388	144,069
Total	19,823,434	21,510,345

Income

Total revenues to 31st October 2023 are \$8,691,797. This equates to approx. 56% of this year's budget.

Expenditure

Operating expenses to 31st October 2023 are \$7,101,571. This equates to approx. 34% of this year's budget.

Liquidity

CBA		\$	136,649
Floats		\$	1,150
Investments			
CBA At Call 4.15%	\$ 7,321,227		
QTC 4.81%	<u>\$11,432,020</u>	\$	<u>18,753,247</u>
Total		\$	18,891,046

Additional Information on Cash Position:

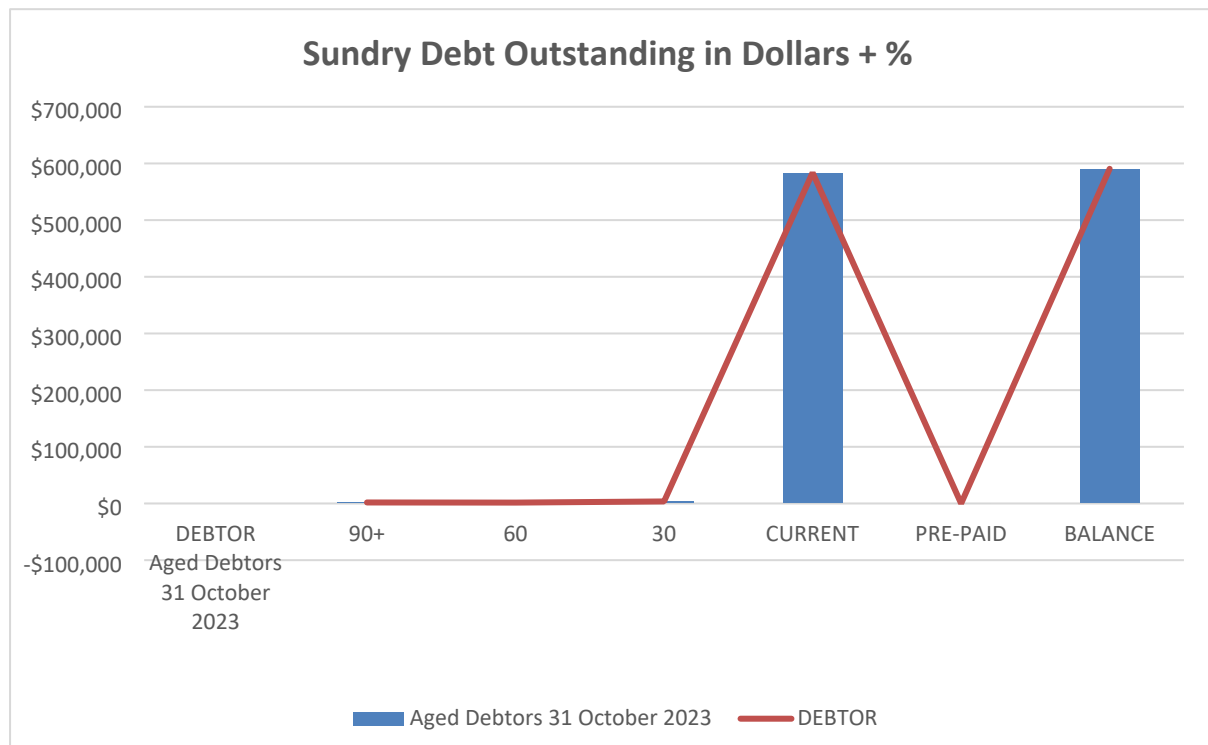
Cash Balance as at 31 st October 2023	18,899,896
The following items need to be backed by cash	
Reserves 30th June	2,328,551
Funded Depreciation	5,275,610
Less Depreciation accrued	(1,670,112)
Funded	
Funded Employee Entitlements (Current and Non-Current)	662,475
Grant Funding (paid in Advance)	2,723,543
Working Capital Cash	1,500,000
Capital Grants	3,603,556
Operating Result for 2023/2024	(1,273,612)
Less Capital Expenditure 2023/2024	(3,000,970)
	10,149,041
Cash unallocated as at 31 st October 2023	8,740,854

Aged Debtors 31st October 2023

DEBTOR	90 +	60	30	CURRENT	PRE-PAID	BALANCE
	1,788	1,574	3,601	583,594	(20)	590,537

90+ Days Outstanding

For this month, amounts greater than 90+ days total \$1,788, which constitute 0.0% of the total debtors. Payment arrangements are in place.



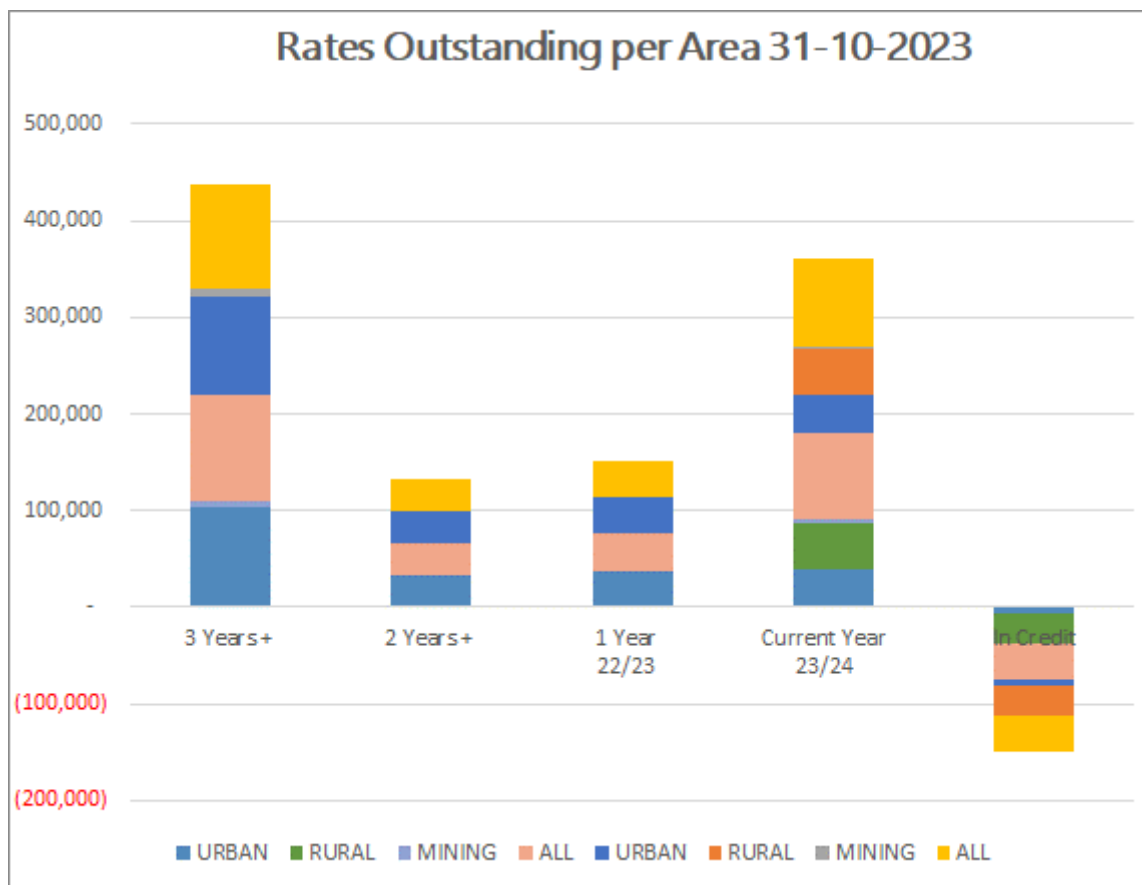
Creditors 31st October 2023

Total amount waiting for payment, not yet due \$0

Rates 31st October 2023

Total Outstanding \$159,151

RATES	3 Years +	2 Years +	1 Year (22/23)	Current Year 23/24	In Credit	Total Outstanding
URBAN	98,655	30,693	34,242	19,302	(6,633)	176,260
RURAL	-	-	-	34,999	(58,971)	(23,972)
MINING	6,831	-	-	31	(0)	6,863
ALL	105,487	30,693	34,242	54,333	(65,603)	159,151



CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That the Finance Report for October 2023 be received for information.

ATTACHMENTS:

1. FS Income Statement Oct-23 [11.3.6.1 - 1 page]
2. FS Balance Sheet Oct-23 [11.3.6.2 - 1 page]
3. FS Cash Flow Statement Oct-23 [11.3.6.3 - 1 page]
4. CONFIDENTIAL REDACTED - Revenue Expenses Oct-23 [11.3.6.4 - 2 pages]

5. 2024 Outback Way PP R 1 Stage 7 Progression Table as at 31-10-2023 [**11.3.6.5** - 1 page]
6. CONFIDENTIAL REDACTED - G 2022 LRCI Progression Table- Phase 3 as at 31-10-2023 [**11.3.6.6** - 1 page]
7. CONFIDENTIAL REDACTED - G 2023 LRCI Progression Table – Phase 4 as at 31-10-2023 [**11.3.6.7** - 1 page]
8. CONFIDENTIAL REDACTED - G- LGGSP 2022-24 as at 31-10-23 [**11.3.6.8** - 1 page]
9. CONFIDENTIAL REDACTED - G-2021-2024 W 4 Q Progression Table \$1,026,667 30-06-2023 [**11.3.6.9** - 2 pages]
10. CONFIDENTIAL REDACTED - G-2022 LRCI Progression Table- Phase 2 \$390,090 as at 31-10-2023 [**11.3.6.10** - 1 page]
11. CONFIDENTIAL REDACTED - Capital Budget 2023-2024 October 2023 [**11.3.6.11** - 4 pages]

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

BOULIA SHIRE COUNCIL
Income Statement
For the period ended 31 October 2023

	<i>2023/2024</i>	<i>2023/2024</i>
	<i>Actual</i>	<i>Budget</i>
Income		
Revenue		
Recurrent Revenue		
Net rate and utility charges	924,850	1,782,240
Fees and charges	228,897	504,900
Rental income	58,814	248,700
Interest received	169,787	301,900
Sales - contract and recoverable works	166,273	1,796,990
Other Income	-	304,500
Grants, subsidies, contributions and donations	2,314,662	7,212,550
Total Recurrent Revenue	<u>3,863,283</u>	<u>12,151,780</u>
Capital Revenue		
Grants, subsidies, contributions and donations	3,603,556	10,416,324
Sale of property, plant and equipment	-	-
Total Capital Revenue	<u>3,603,556</u>	<u>10,416,324</u>
Total Revenue	<u>7,466,839</u>	<u>22,568,104</u>
Total Income	<u>7,466,839</u>	<u>22,568,104</u>
Expenses		
Recurrent Expenses		
Employee benefits	(1,213,691)	(8,668,070)
Materials & Services	(2,254,538)	(2,687,580)
Finance Costs	1,446	(45,100)
Depreciation	(1,670,112)	(5,275,610)
Total Recurrent Expenses	<u>(5,136,896)</u>	<u>(16,676,360)</u>
Capital Expenses	-	-
Total Expenses	<u>(5,136,896)</u>	<u>(16,676,360)</u>
	-	-
Net Result Attributable to Council	<u><u>2,329,944</u></u>	<u><u>5,891,744</u></u>

BOULIA SHIRE COUNCIL
Balance Sheet
as at 31 October 2023

2023/2024 Actuals

Current Assets

Cash and cash equivalents	18,891,046
Trade and other receivables	983,817
Inventories	400,313

Total Current Assets	20,275,176
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Non-current Assets

Property, plant and equipment	197,945,211
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Total Non-current Assets	197,945,211
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TOTAL ASSETS	218,220,386
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Current Liabilities

Trade and other payables	(51,430)
Borrowings	(91,298)
Provisions	(626,785)
Contract Liabilities	(662,149)

Total Current Liabilities	(1,431,662)
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Non-current Liabilities

Borrowings	(1,196,587)
Provisions	(35,690)

Total Non-current Liabilities	(1,232,277)
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TOTAL LIABILITIES	(2,663,939)
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NET COMMUNITY ASSETS	215,556,448
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Community Equity

Asset revaluation reserve	99,282,343
Other reserves	2,328,551
Retained surplus	113,945,554

TOTAL COMMUNITY EQUITY	215,556,448
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BOULIA SHIRE COUNCIL
Statement of Cash Flows
For the period ended 31 October 2023

	<i>2023/2024</i>	<i>Adopted Budget</i>
	<i>Actuals</i>	<i>2023-24</i>
Cash Flows from Operating activities:		
Receipts from customers	52,370	5,726,000
Payments to suppliers and employees	<u>(3,272,358)</u>	<u>(11,832,000)</u>
	(3,219,988)	(6,106,000)
Interest received	169,787	715,000
Rental income	58,813.71	357,000
Non-capital grants and contributions	2,314,662	5,766,000
Borrowing costs	1,446	<u>(36,000)</u>
Net Cash Inflow (Outflow) from Operating Activities	<u>(675,280)</u>	696,000
Cash Flows from Investing activities:		
Payments for property, plant and equipment	<u>(4,611,419)</u>	<u>(45,968,000)</u>
Proceeds from sale of property, plant and equipment		
Grants, subsidies, contributions and donations	3,603,556	40,829,000
Net Cash Inflow (Outflow) from Investing activities	<u>(1,007,863)</u>	<u>(5,139,000)</u>
Cash Flows from Financing activities		
Proceeds from borrowings		2,000,000
Repayment of borrowings	<u>(1,488)</u>	<u>(631,000)</u>
Net Cash Inflow (Outflow) from Financing activities	<u>(1,488)</u>	1,369,000
Net Increase (Decrease) in Cash and Cash Equivalents held	<u>(1,684,631)</u>	<u>(3,074,000)</u>
Cash and Cash Equivalents at beginning of Reporting period	20,575,678	20,575,678
Cash and Cash Equivalents at end of Reporting period	<u><u>\$ 18,891,046</u></u>	<u><u>\$ 17,501,678</u></u>

Outback Way / Donohue Package 3 Stage 7 PPR 1			Project End Date					
as at 31 October 2023								
Projects	Scope Of Works	Estimated cost	Actual Expenses	Committed Expenditure	Totals (Actual + Committed)	% of Actuals to Budget	Balance (\$) Budget - Totals	Variation Required in future
	Pave and seal	\$3,900,000.00		-	-		3,900,000.00	
	W275111A - CH 170.5-174.5 id 66745		1,484,033.74	20,185.00	1,504,218.74			
	W275111B		261,726.92	-	261,726.92			
	<i>Total Projects Estimate</i>	<i>\$3,900,000.00</i>	1,745,760.66	20,185.00	1,765,945.66	38%	2,134,054.34	
	Outback Way Package 3 Stage 7 PPR 1							

Outback Way Package 3 Stage 7 PPR 2			Project End Date					
as at 31 October 2023								
Projects	Scope Of Works	Estimated cost	Actual Expenses	Committed Expenditure	Totals (Actual + Committed)	% of Actuals to Budget	Balance (\$) Budget - Totals	Variation Required in future
	Pave and seal	\$8,100,000.00		-	-		8,100,000.00	
			-	-	-			
			-	-	-			
	<i>Total Projects Estimate</i>	<i>\$8,100,000.00</i>	-	-	-	0%	8,100,000.00	
	Outback Way Package 3 Stage 7 PPR 1							

11.4 Community Services

TITLE:	Community Services October Report	DOC REF: 11.4.1
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REPORT BY:	Julie Woodhouse Community Services Manager	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

Key Priority 1: A strong supportive community environment

1.1: Promotion of community events, services and facilities

1.2: Respecting our culture and heritage, past, present and future

Key Priority 3: Economic Development - A sustainable local economy

3.1: Facilitate employment and investment opportunities

3.4: Promote Boullia Shire and the RAPAD region as a region for tourism and development opportunities

Key Priority 6: Supporting local services and facilities

6.1: Facilitate opportunities

6.1.2: Provide community services through government funded programs for the benefit of disadvantage members of the community

6.2: Support an active healthy community

Key Priority 7: Valuing our greatest asset – people

7.4: Tourism

7.4.1: Make Boullia 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	1
Total units available (includes 1 pensioner unit)	1
Total Council units are always kept vacant for use by visiting professionals	0
Total Council furnished units being used by contractors	0
Houses/units being renovated/painted	1
Formal applications for rental for October	1
Enquiries re housing availability for October	1

Housing update:

- We have had one application for housing from a Council casual employee. As casuals are not eligible for staff housing and we have nothing available otherwise for a single person, this has been put on hold.

- The first bathroom to be renovated at 26 Pituri Street units has been completed, 26 Wills Street bathroom completed.
- Housing policy amended and revised.
- Pest control was done for all council houses and buildings.
- Furniture for 3 of the new units in Pituri Street and white goods/VAST boxes for all 6 units is now in storage at depot.

Tourism:

- Xzibit will be here in January 2024 for a week to do maintenance for the Min Min Encounter show so hopefully no problems in the middle of tourist season.
- Two representatives from the Boulia Turf Club attended the Melbourne Cup instead of Community Services Manager, Boulia was unlucky in not drawing the winning horse barrier (looked promising for a while there with the horse we had - *GOLD TRIP*).

RADF:

- The RADF outcome reporting was finalised and submitted for the 22-23 year.

Community:

- The drought gift cards final round has been going well. \$21,000 has been handed out leaving a balance of about \$14,000 currently.
- A zoom meeting was attended with Building Healthy Communities.

Sports Centre: Pool patron numbers: **167 -October** (by Dave Karel)

- There have been some technical issues with dosing pumps and one pool pump failed us in October. This was replaced with a spare pump held at the depot by the plumber.

Library report by Tarsha Shaw:

Library patron numbers: **182 for October**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
2022	54	74	49	18	137	135	170	64	67	75	71	42
2023	51	137	86	131	129	88	131	197	275	182		

This month our First 5 Forever program was held twice a week. Set days being Monday and Wednesdays.

- The Library officer has started her State Library Digital Trends course. This course will look at new technologies and proposed innovations plus new devices or hardware.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

1. That the Community Services Report for October 2023 be received for information.
2. That policy 138 - Council Housing Policy, as presented be adopted.

ATTACHMENTS:

1. 138 - Council Housing Policy [11.4.1.1 - 10 pages]

Reviewed and Approved by Chief Executive Officer Ms Lynn Moore



BOULIA SHIRE COUNCIL

COUNCIL HOUSING POLICY

Category:	POLICY
Policy Number:	138
Document Version:	2
Obsolete Version:	21 st July 2020
Keyword Classification:	Housing Policy
Summary:	To provide a framework for the management of Council owned residential accommodation
Adoption Date:	16 th December 2022
Resolution:	2022/12.15
Due for Revision:	Annually
Revision date:	16 th December 2023
Date revoked:	n/a
Related documents:	n/a
Responsible Section:	Community Services
Responsible Officer:	Community Services Manager
Legislation:	Local Government Act 2009 Residential Tenancies and Rooming Accommodation Act 2008 Residential Tenancies and Rooming Accommodation Regulation 2009

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BACKGROUND

Bouliā Shire Council is primarily responsible for the provision of housing that is required to support the delivery of Council services. Currently, Council manages over 36 units of residential accommodation in Bouliā, ranging from three- and four-bedroom family homes to aged pensioner single-bed units. This Policy provides a framework for allocating those residential properties to staff, contractors, and members of the community.

OBJECTIVE

Council aims to provide the best possible accommodation to meet the demand for rental housing relative to the provision of Council services. Irrespective of the nature of that demand, the reality is that Council has limited resources, and there are other levels of Government working in the public housing sector as well as private investors providing housing. Therefore, accommodation for staff and contractors required to enable the Council to function is implicitly a higher priority than other demands.

SERVICE DEMAND

Different demands for housing support the delivery of Council services, and they are:

- **Executive Staff Housing:** This is core housing identified as essential to attract and retain executive-level staff. Whilst not all Councils provide accommodation for administrative staff, rural and remote Councils are expected to include quality housing as part of an employment package to attract and retain an executive team. Depending on circumstances and personal preferences, the marketplace may have high expectations regarding the type and quality of housing for executive staff.
- **Key Staff Housing:** This is core housing identified as essential to attract and retain key staff who, in most circumstances, have skills, qualifications and experience that are highly sought after and who are likely to be recruited from outside of the commute distance to the place of work.
- **Furnished Staff Housing:** A basic furnished house could be available for certain key staff positions if required; this would incur a higher rent if applicable or a furniture rental agreement as per the Council's Fees and Charges.
- **Other Staff Housing:** This is housing identified as necessary to provide accommodation for employees of the Council who may otherwise be unable to purchase or rent a suitable property from private sources.

- **Contractor Accommodation:** Council may need to provide accommodation to meet the short-or long-term needs of contractors and consultants engaged by Council or to facilitate economic or business development in the community.
- **Residential Housing:** This is housing identified as necessary to meet the demand for rental accommodation in the community and may include aged pensioner accommodation.

SCOPE

This Policy applies to all employees, contractors and other residents of the Shire residing or seeking to reside in Council-owned housing.

ELIGIBILITY

Staff: To be eligible for Council housing, employees must be of good character and understand that the provision of housing is not an industrial right but offered as an incentive to attract and retain competent staff for specific roles with the Council.

They must also meet the following criteria:

- Be a full-time and or permanent part-time employee of the Boulia Shire Council.
- Be appointed to or transferred to the location from another location to meet a specific requirement.
- Required to live on-site or close to the work site as a Caretaker or other specific roles or requirements of the Council.
- Be offered housing as part of an employment package.
- Have not breached conditions of use of housing or behaved in a manner that constitutes grounds for eviction.
- Do not own or lease housing that is within a reasonable distance of the Council housing being offered.

Contractors: To be eligible for Council housing, Contractors must be engaged based on accommodation provided as part of a contract and/or for short-term use whilst undertaking work within the Shire. Council is not required to offer or provide long-term accommodation for contractors. Therefore, the provision of housing for contractors shall be at the discretion of the Chief Executive Officer to meet the service needs of the Council.

Residential Accommodation: Where a property is required to be retained for future use by Council and there is no current staffing demand for that property, consideration will be given to leasing the property to members of the community in accordance with this policy.

HOUSING COMMITTEE

The Housing Committee is a committee of Council comprising two Councillors, one independent community member (appointed by Council following advertising), a Senior Staff member and a nominated representative of the Boulia Interagency Group. The Committee shall meet as required to determine applications for rental from community members. The Community Services Manager shall prepare the agenda and coordinate meetings of the Committee.

ALLOCATION PROCEDURE

Staff Housing: The CEO shall determine the demand and requirements for Staff Housing in consultation with the housing officer.

Contractor Housing: Any request for short-term contractor housing shall be assessed by the Housing Committee. The term of any lease shall be three months per term at maximum.

Residential Housing: All persons applying for residential housing must complete the appropriate Application for Housing form subject to all conditions under the Residential Tenancies Authority.

Upon receipt of the Application for Housing form, the Housing Committee will consider the application. If housing is available, then Council will check referees and past rental history, apply the allocation policy, and recommend an accommodation offer to the Housing Committee for consideration.

All applicant personal details and the discussions of the Housing Committee are confidential; Housing Committee members have a duty to ensure the information provided by the applicants or discussed at committee meetings remains confidential.

The Housing Committee will consider the application and make an offer concerning the allocation or non-allocation of housing per this policy. If the Housing Committee is unwilling or unable to decide, then the CEO shall determine the application.

The Council will then communicate an offer to the applicant, including rent charges, furniture rental, bond payable, etc., and if accepted, process the application, and give the tenant permission to collect a key and occupy the allocated dwelling.

ALLOCATION POLICY

Categories of Housing

Accommodation is divided into three categories; these are as follows:

- 1. Family Housing**

Generally, three- or four-bedroom housing containing necessary living and bedroom accommodation for family living.

2. **Without Dependent Housing**

Generally, it includes flats, units, and smaller houses suitable in size to meet the living requirements of employees without dependents or partners.

3. **Reserve Housing**

Housing that is associated with a specific employment or facility. This housing can only be allocated to an employee who holds a particular position with the Council with which the facility is associated unless the CEO agrees to allow another employee to occupy the dwelling, for example, the Caretaker's house or the CEO's residence. Unoccupied reserve accommodation will only be reallocated on a short-term, conditional tenancy basis.

ALLOCATION of PRIORITY

The Housing Committee will consider past rental and character references for the applicant and all adult persons seeking to live in Council rental accommodation. If the applicant or any adult living with the applicant does not provide a good character reference and/or evidence of favorable past rental history, the Committee may refuse the application.

Family Housing (two, three and four-bedroom homes)

Priorities for allocation of accommodation to this group will be determined by the following factors including:

1. Consideration of the number of dependents residing in the home permanently.
2. Specific location and employment requirements associated with Council operations, i.e., a contractor engaged by Council.
3. Suitability of the housing to the applicant's needs. i.e., location, childproof fencing, etc., may assist in determining allocation.
4. Custody arrangements of children will be considered.
5. Should the prospective tenant have pets, the number of animals and their size are considered. Should the animal's size be deemed inappropriate for the unit size, the Committee reserves the right to refuse the pet on the property for the animal's welfare.
6. Priority for furnished units will be given to temporary relief staff or short-term contractors.

Without Dependent Housing (one- and two-bedroom units)

Priority for this housing will be given to persons without dependents; this will be determined by:

1. Specific location and employment requirements associated with Council Operations.

i.e., working for a contractor to Council.

2. Specific individual requests, for example, a fenced yard for pets

Reserve Housing

Priority for caretaker housing will be allocated to employees of the Council with which the facility is associated, for example, Racecourse Reserve or Sports Centre.

Priority for one-bed sitter-type units shall be given to persons who are in receipt of a minor disability or aged pension.

Nothing in this policy prevents the Committee or the CEO from allocating a particular type of housing or reserving housing for other purposes on a short-term basis if no suitable applicants are available.

ACCEPTANCE OF OFFER OF HOUSING

Persons are expected to accept the offer of housing available at the time. A refusal of a reasonable offer in the view of the Housing Committee will place the applicant at the bottom of the waiting list. The person has the right to appeal any decision by applying in writing to the Chief Executive Officer.

TENANCY AGREEMENT

All persons occupying Council housing must sign a General Tenancy Agreement and abide by the standard terms of the General Tenancy Agreement within the guidelines of the Residential Tenancies and Rooming Accommodation Act 2008. Any additional special terms in the General Tenancy Agreement must be adhered to.

TERM OF TENANCY AGREEMENT

To promote home ownership and provide flexibility in housing choices, tenants can opt for tenancy agreements lasting up to 12 months. If both parties agree, the General Tenancy Agreement can be renewed for additional terms.

BOND

All tenants must pay a four (4) week bond at the commencement of a tenancy or through payroll instalments.

RENT

As part of a salary sacrificing agreement, Council's permanent employees who reside in a Council residence will be charged the employee discount rental rate set by Council in the annual budget.

All other tenants will be required to pay the scheduled fee adopted by Council that applies to the housing being offered.

PAYMENT OF RENT/FURNITURE

Rent is to be paid fortnightly in advance by one of the following methods:

- Deduction from wage/salary of employee
- Direct debit/bank deposit
- EFT at the Council office

RENT REVIEWS

Rental reviews will be carried out annually as part of the annual Council budget process, and market rent figures for each residence will be adjusted annually.

UTILITIES

Tenants must meet the full costs of gas, electricity, and telephone unless, in the case of staff, it has been agreed by Council as part of a salary sacrifice arrangements. Tenants are also required to meet the cost of all yard maintenance services, which is why the unit rent for staff is slightly higher than for houses.

MAINTENANCE AND INSPECTIONS

Tenants are expected to maintain the property in a clean and tidy state, which will be subject to regular inspections by the Council's housing inspection representative. Council has a schedule of maintenance that will capture normal wear and tear issues; however, any damage to the property must be reported to the Council immediately, and any damage not deemed normal wear and tear will be repaired at the tenant's expense.

VACANCY PROCEDURE

If a person vacates the premises under the terms of the Residential Tenancies and Rooming Accommodation Act 2008, the person must:

- As soon as the person is aware of the pending vacancy, notify Council of their intention to leave by the appropriate RTA Form.
- Promptly hand over vacant possession, including the return of keys, to the appropriate Council Officer. Failure to return keys will result in rent being charged until the keys are returned.
- Clean the premises (the premises should be in the same condition as when the tenant moved in - fair wear and tear excepted).
- Notify the Council of the person's forwarding address.

A house is defined as vacant when a person has physically moved out of the house, including the removal of personal belongings, the property clean, the removal of personal equipment in the yard, and keys for the property returned to Council, and both the tenant and Council have completed exit inspections.

TERMINATION OF TENANCY AGREEMENT

Under the terms of the Residential Tenancies and Rooming Accommodation Act 2008, notice to terminate the rental agreement may be issued if:

- The person has not paid rent for 14 days.
- Council or the tenant breaks the Agreement, including exceeding the occupancy limit on the housing form.
- Council or the tenant wish to give vacant possession at the end of the fixed term, per the Agreement.
- Where an employee voluntarily resigns from their position with Council or abandons their employment, or under Council's Counselling and Disciplinary Policy, the employee's employment relationship with Council is terminated.
- Council may give due notice if the residence is required for staff or contractor housing. According to the *Residential Tenancies and Rooming Accommodation Act 2008*, the tenant has two (2) months to comply.

CHANGE OF CIRCUMSTANCES

A person undergoing a change of circumstances, which influences the type of housing appropriate to that person's new circumstance, may be required to move to accommodation in keeping with these new circumstances. A change involving the number of occupants will only be considered if the change involves full-time occupants and available housing.

RESIGNATION, RETIREMENT OR TERMINATION OF EMPLOYMENT

Employees will be required to vacate a Council residence within four (4) weeks where employment ceases either by resignation or retirement or where they have provided four (4) weeks' notice.

Application may be made to the Housing Committee for unallocated Council housing and will be considered in the normal process.

Employees whom Council terminates will be deemed no longer to qualify for a rental subsidy and will commence payment of normal market rental rates as per the schedule in the Fees and Charges.

PETS

The Boullia Shire Council recognises the role of pets in providing companionship and security and contributing to residents' health and well-being. The Council supports tenants who own pets where the housing style suits that type of pet. The keeping of pets on any Council property must comply with Local Government local laws.

Tenants must seek permission to house pets on the property and will only be permitted to keep a pet if:

- The property is suitable for keeping a pet, for example, appropriate fencing, suitable area, or style of housing.
- The tenant accepts all responsibility for damage done by pets as written in the tenancy agreements. i.e., carpet shampooing, heavy cleaning of curtains, pest spraying.
- The pet does not interfere with neighbours' reasonable peace, comfort, and privacy.
- The pet is registered with Council as required and secured within the property's boundaries.

RELATED POLICIES AND LEGISLATION

This Policy complements other legislation, and where it is silent on matters referred to in the following legislation, such matters must be followed in accordance with the legislation:

- Local Government Act 2009
- Residential Tenancies and Rooming Accommodation Act 2008
- Residential Tenancies and Rooming Accommodation Regulation 2009
- Residential Tenancies and Rooming Accommodation Amendment Regulation 2022

TITLE:	Min Min Encounter & Boulia Heritage Centre Report – October 2023	DOC REF: 11.4.2
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REPORT BY:	Karen Savage Tourism Officer	DATE: 23/11/2023
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CORPORATE PLAN REFERENCE:

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

Key Priority 6: Supporting local services and facilities

6.2: Support an active healthy community

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

CONTENT:

Monthly Activity Statistics: October 2023

Sales – tickets/merchandise	\$8382.64
MME total Visitor Stats	272
MME Tickets	48
BHC Tickets	8
COMBO Tickets	65
Rezdy Online Bookings during the month (no payment taken)	2 people + 1 groups

Social Media Statistics: October 2023

Social media pages	Reached
TripAdvisor Review	64% excellent
Google Business Profile	300 profile views, 73 interactions 18 website visits from the profile

REPORT ON ACTIVITIES HELD FOR OCTOBER

Visitor Statistic Reporting:

- Explore Queensland Network survey to be completed on the 1st of each month
- Outback Queensland (OQTA) monthly report email by the 10th of each month

First week in October remained steady due to the South Australia school holidays but gradually quietened down after this time.

Group Bookings: We saw our second last group booking for the year through the show this month with very positive feedback from both the tourists and the guides.

Social Media

Facebook posts this month reached 9.6K people with 1677 engagements.

Explore Queensland Network: n/a

Merchandise:

Merchandise continues to sell well. Restocking continues over this quieter period.

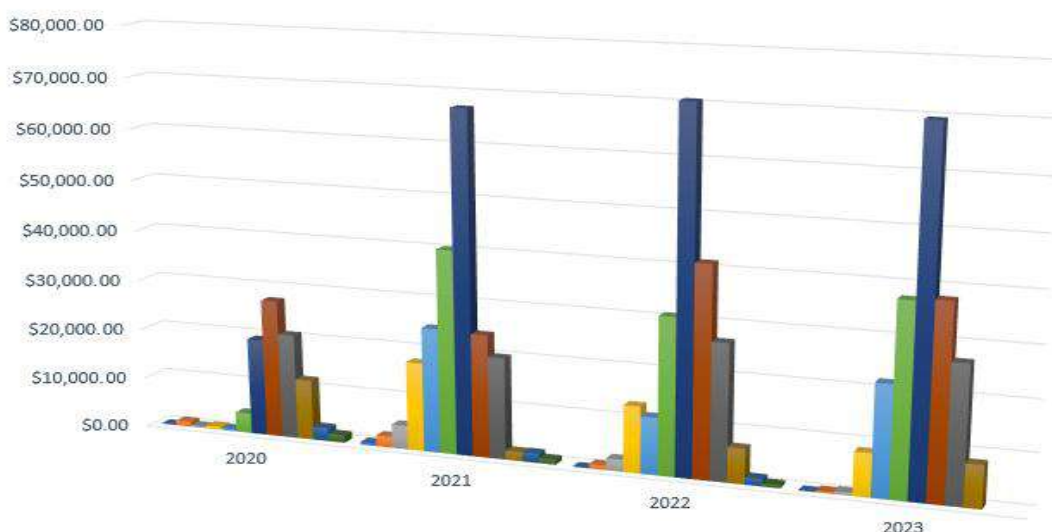
Bouli Heritage Centre:

The Heritage Complex continues to be popular especially as a combination ticket with the Min Min Encounter. Weekend opening now suspended until next year.

General:

Min Min Encounter continues to open at weekends on shortened hours.

MME & BHC YTD INCOME



Total Sales MME, BHC & Merchandise

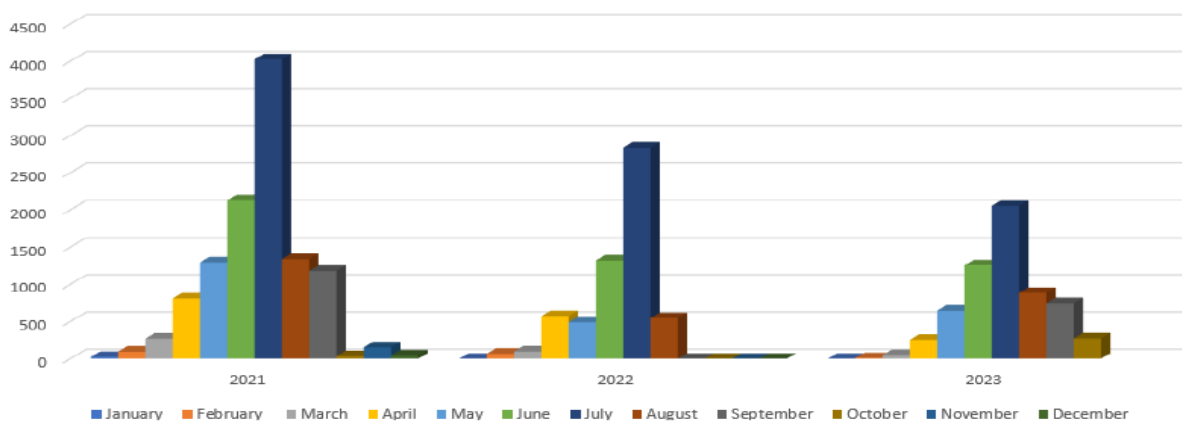
	2020	2021	2022	2023
January	\$ 27.80	\$ 522.25	\$ -	\$ -
February	\$ 974.45	\$ 2,192.35	\$ 869.50	\$ 327.85
March	\$ 315.35	\$ 4,735.20	\$ 2,341.35	\$ 589.53
April	\$ 590.20	\$ 17,599.45	\$ 13,157.75	\$ 8,518.56
May	\$ 412.80	\$ 24,691.00	\$ 11,267.15	\$ 21,869.34
June	\$ 3,985.95	\$ 40,253.80	\$ 30,891.56	\$ 37,490.68
July	\$ 19,329.20	\$ 67,167.50	\$ 70,637.11	\$ 69,549.33
August	\$ 27,432.71	\$ 24,277.55	\$ 41,365.90	\$ 37,939.03
September	\$ 20,851.55	\$ 20,091.75	\$ 26,832.70	\$ 26,862.68
October	\$ 11,987.00	\$ 1,791.30	\$ 6,954.73	\$8382.64

November	\$ 2,622.70	\$ 1,838.70	\$ 1,426.85	
December	\$ 1,462.75	\$ 976.90	\$ 635.35	

MME & Heritage Complex Visitor Numbers

	2021	2022	2023
January	24	0	0
February	95	67	10
March	270	97	49
April	811	573	255
May	1296	490	645
June	2132	1320	1255
July	4026	2842	2054
August	1338	546	885
September	1179	0	750
October	35	0	272
November	152	0	
December	44	0	

MME & Heritage Complex Visitor Information



CONSULTATION: Nil

GOVERNANCE IMPLICATIONS: Nil

RECOMMENDATION:

That the Min Min Encounter & Boulia Heritage Centre Report October 2023 be received for information.

ATTACHMENTS: Nil

Reviewed by Community Services Manager	Mrs Julie Woodhouse
Approved by Chief Executive Officer	Ms Lynn Moore

12 Late Reports

TITLE:	New Policy - Human Rights Policy	DOC REF: 12.1
REPORT BY:	CEO (Lynn Moore) Chief Executive Officer	DATE: 23/11/2023

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

RISK MANAGEMENT:

The risk associated with the recommendations of the report have been assessed as Insignificant (Consequence) and Rare (Likelihood) giving an overall assessment as **Low L-1**.

PURPOSE:

To present to Council a new policy for adoption.

CONTENT:

As a public entity, Bouliia Shire Council must follow a vast array of of Acts and Regulations. The *Human Rights Act 2019* requires Council, as a public entity, to act and make decisions in a way that is compatible with human rights.

This means that when making a decision, Council must give proper consideration to a human right relevant to that decision.

To provide guidance to staff surrounding this, the attached policy has been drafted. It is recommended that Council adopted the policy, as presented.

CONSULTATION: Nil

GOVERNANCE IMPLICATIONS:

Policies must be consistent with any relevant guidelines and legislation as issued.

RECOMMENDATION:

That the Human Rights Policy, as presented, be adopted.

ATTACHMENTS:

1. Draft Human Rights Policy [12.1.1 - 3 pages]

Chief Executive Officer	Ms Lynn Moore
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BOULIA SHIRE COUNCIL

HUMAN RIGHTS POLICY

Category:	Policy
Policy Number:	Policy ***
Document Version:	1
Obsolete Version:	n/a
Keyword Classification:	Human Rights
Summary:	Council is committed to protecting and promoting human rights and to building a culture within Council that respects and promotes human rights
Adoption Date:	
Resolution:	
Due for Revision:	Every three years or as required by legislation
Revision Date:	
Date Revoked:	n/a
Related documents:	Policy 127 Complaints Management Policy and Process
Responsible Section:	Executive
Responsible Officer:	Chief Executive Officer
Legislation:	Human Rights Act 2019 Local Government Act 2009 Local Government Regulations 2012

OBJECTIVE

The *Human Rights Act 2019* (the Act) requires Bouliia Shire Council (Council) as a public entity to act and make decisions in a way that is compatible with human rights. When making a decision, Council must give proper consideration to a human right relevant to that decision.

SCOPE

This policy applies to all workplace participants including temporary and contract staff. It applies to interactions that occur when:

- dealing with customers or community members when providing day-to-day services;
- processing and dealing with human rights complaints from the public;
- making decisions, interpreting and applying laws;
- developing policies and procedures; and
- inducting new employees of Council.

Council will respond to human rights complaints in accordance with the *Human Rights Act 2019*, Council's Complaints Management Policy and Process and any relevant policies and management directives.

DEFINITIONS

Compatible with human rights has the meaning given in section 8 of the *Human Rights Act 2019*:

- An act, decision or statutory provision is compatible with human rights if the act, decision or provision -
- a) does not limit a human right; or
 - b) limits a human right only to the extent that is reasonable and demonstrably justifiable in accordance with section 13.

Human rights has the meaning given in part 2, divisions 2 and 3 of the *Human Rights Act 2019* and includes:

- Recognition and equality before the law (section 15)
- Right to life (section 16)
- Protection from torture and cruel, inhuman or degrading treatment (section 17)
- Freedom from forced work (section 18)
- Freedom of movement (section 19)
- Freedom of thought, conscience, religion and belief (section 20)
- Freedom of expression (section 21)
- Peaceful assembly and freedom of association (section 22)
- Taking part in public life (section 23)
- Property rights (section 24)
- Privacy and reputation (section 25)
- Protection of families and children (section 26)
- Cultural rights – generally (enjoyment of culture, religion and language) (section 27)
- Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28)
- Right to liberty and security of person (section 29)
- Humane treatment when deprived of liberty (section 30)
- Fair hearing (section 31)
- Rights in criminal proceedings (section 32)

- Children in the criminal process (section 33)
- Right not to be tried or punished more than once (section 34)
- Right not to be subject to retrospective criminal laws (section 35)
- Right to education (section 36)
- Right to health services (section 37)

Public Entity - A public entity as defined in section 9(d) of the *Human Rights Act 2009* is a local government, a Councillor of a local government or a local government employee and includes a registered provider when performing 'functions of a public nature' in the State (as defined in section 10 of the Human Rights Act 2019).

Workplace Participants - Councillors and employees of Council including temporary and contract staff.

POLICY

Boulia Shire Council is committed to protecting and promoting human rights, and to building a culture within Council that respects and promotes human rights and as such will respect, protect and promote human rights in our decision making and actions.

Councillors and Council employees are required to act and make decisions in a way that is compatible with human rights. When making a decision, Council must give proper consideration to a human right relevant to that decision.

Council employees responsible for responding to human rights complaints made under the *Human Rights Act 2019* will do so in accordance with the *Human Rights Act 2019*, Council's Complaints Management Policy and Process, and any relevant policies and management directives.

13 Closed Session

TITLE:	Housing Report	DOC REF: 13.2.1
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CLOSED SESSION REFERENCE:

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:

(f) matters that may directly affect the health and safety of an individual or a group of individuals;

PURPOSE:

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

14 General Business

This item on the agenda allows Councillors to raises any other general business matters for discussion or future consideration.