



MEMBERSHIP

Mr L Kozlovic (Chair)
Mr R Bria
Mr D Powell
Cr P Klobucar
Cr B Simpson (proxy)
Cr P Borda (proxy)

NOTICE OF AUDIT AND RISK COMMITTEE MEETING

TO THE CHAIR AND MEMBERS OF THE AUDIT AND RISK COMMITTEE

NOTICE is hereby given pursuant to Section 87(4) of the Local Government Act 1999 that the Audit and Risk Committee Meeting will be held in the Whyalla City Council Civic Building, 21 Grundel Street, Whyalla Norrie and the Local Government Finance Authority Boardroom, Suite 1205, 147 Pirie Street, Adelaide on Friday 28 August 2026 at 9.00 am.

The Audit and Risk Committee Meeting is open to the public to attend electronically via Microsoft Teams, [Click here to join the meeting.](#)

When attending the meeting via Microsoft Teams, participants are agreeing to Microsoft's *Terms and Conditions* – follow this link [Microsoft Privacy Statement – Microsoft privacy](#) to view Microsoft's *Privacy Statement*.

A copy of the Agenda for the above meeting is supplied as required.

JUSTIN COMMONS
CHIEF EXECUTIVE OFFICER

Dated: 21 August 2026

AGENDA

AUDIT AND RISK COMMITTEE MEETING

To be held in the Local Government Finance Authority Boardroom, Suite 1205, 147 Pirie Street, Adelaide and the Whyalla City Council Civic Building, 21 Grundel Street, Whyalla Norrie on Friday 28 August 2026 at 9.00 am

Members: Laurie Kozlovic (Chair) Roberto Bria, David Powell, Cr Peter Klobucar

In Attendance: Justin Commons (CEO), Sue King (General Manager Corporate Services), Paul Day (General Manager Infrastructure), Jodie Perone (General Manager City Growth), Elisha Papoulis (Manager People and Culture), Sandra Vigar (Finance Co-ordinator), Lisette Symons (Executive Co-Ordinator – Corporate).

Apologies:

ACKNOWLEDGEMENT OF COUNTRY

"We acknowledge the Barngarla and Kurna people, the traditional owners of the land on which we meet today and pay our respects to the Elders past and present and extend that respect to other Aboriginal and Torres Strait Islander people who are present today."

1. STANDING ITEMS	Action	Page
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1. STANDING ITEMS

1.3 Minutes of Audit and Risk Committee Meeting – 19 June 2026

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons - Executive Coordinator - **File No.:** 0-159
Corporate

Director: Corporate

Annexures

A – Minutes of the Audit and Risk Committee Meeting held 19 June 2026

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

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Yes

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No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

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Yes

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No

Reason –Nil

PURPOSE

The purpose of this item is to seek the Audit and Risk Committee's confirmation of minutes from previous meetings of the Committee.

BACKGROUND / DISCUSSION

The last meeting of Council's Audit and Risk Committee was held 19 June 2026. The confidential versions of the minutes were distributed to Committee Members on 29 June 2026 and now require confirmation

Should the Committee wish to include any additional information in the minutes, this can be facilitated during the meeting, including moving into confidence if needed.

RECOMMENDATION

The Audit and Risk Committee:

1. Confirm the minutes of the Audit and Risk Committee meetings held on 19 June 2026 as a true and correct record of the meeting.

**MINUTES OF THE WHYALLA CITY COUNCIL AUDIT AND RISK COMMITTEE MEETING
FRIDAY 19 JUNE 2026 AT 10.00 AM
HELD ONLINE**

PRESENT: Mr L Kozlovic (*chair*), Mr R Bria, Mr D Powell, Cr P Klobucar

OFFICERS IN ATTENDANCE: Chief Executive Officer (*Mr J Commons*)
General Manager Corporate Services (*Ms S King*)
Manager People and Culture (*Mrs E Papoulis*)
Manager Finance and Knowledge Management (*Mr G Jennings*)
Manager City Operations (*Mr C Sharp*)
People and Culture Business Partner (*Ms L Green*)
Finance Coordinator (*Mrs S Vigar*)
Executive Co-Ordinator – Infrastructure (*Ms N Jarvis*)
BDO (*Ms T Occhiuto*) – For Items 3.5 and 3.6
BDO (*Mr P Horsman*) – For Items 3.5 and 3.6

OBSERVERS: Mayor P Stone

ACKNOWLEDGEMENT

The Chair acknowledged that the meeting was being held on Barngarla and Kaurna land and gave thanks for the use of this land.

1. STANDING ITEMS

1.1 Welcome and Apologies

Apologies – Nil
Leave of Absence – Nil

1.2 Declaration of Members' Conflict of Interests

Nil

1.3 Minutes of Previous Meeting – Friday 10 April 2026

Moved Mr R Bria, seconded Mr D Powell

AC622-2026

That the Audit and Risk Committee confirm the minutes of the Audit and Risk Committee Meeting held on 10 April 2026 as a true and correct record of the meeting.

Carried

1.4 Business arising from Previous Meetings – as at 19 June 2026

A Service Catalogue is currently being compiled with expected completion by the end of the month. Discussions have taken place with Peter Smith who has walked Executive through the methodology of the option of undertaking service reviews inhouse rather than externally.

Moved Mr R Bria, seconded Mr D Powell

AC623-2026

That the Audit and Risk Committee:

Note the progress of actions taken to address items of business arising from previous meetings of the Audit and Risk Committee as well as external reviews.

Carried

2. ITEMS FOR DECISION

2.1 Review of Finance Policies

The Manager Finance and Information Technology introduced this item advising that very minor changes have been implemented on the three policies.

Feedback from the committee was for the Budget Management Review Policy:

- 3.1 – when referencing the Strategic Management Plans – define these plans
- Regarding the Draft Business Plan – reference ESCOSA as this needs to be taken into consideration
- 3.3 – with reference to variations outside of the scope – list the exemptions

Moved Mr R Bria, seconded Cr P Klobucar

AC624-2026

That the Audit and Risk Committee:

1. recommends the updated Budget Management and Review Policy to Council for adoption with minor amendments;
2. recommends the updated Treasury Management Policy to Council for adoption;
3. recommends the updated Financial Hardship Policy to Council for adoption; and
4. notes the current Debtor Management Procedure, with this document not requiring Audit and Risk Committee review in the future, instead being internally reviewed as required.

Carried

2.2 Close Loan Facility

The Manager Finance and Knowledge Information introduced this item advising that following a review of CAD facilities and LTFP projections, the LGFA had recommended closure of this loan.

The Committee recommended that given there is only 1 ½ years remaining on the loan, it should run its natural course, rather than closing it. This would provide a buffer for Council with zero downside and risk.

Moved Mr R Bria, Mr D Powell

AC625-2026

The Audit and Risk Committee has reviewed the proposal to close Cash Advance Debenture 141 held with the Local Government Finance Authority and does not find it necessary to close in advance of its natural expiry however Council may still consider this item.

Carried

Ms T Occhiuto and Mr P Horsman (BDO) joined the meeting at 10.39am

*The Chair sought leave of the meeting to alter the order of the Agenda
Leave of the meeting was granted*

3.5 Human Resource Planning and Management

The Manager People and Culture introduced this item advising that Council has undertaken a HR Planning and Management Review as part of the internal audit program and engaged BDO to undertake this review. It was noted that the Report is in draft form and is yet to be presented to the Executive Leadership Team after which the finalised document will return to the Audit and Risk Committee.

Mr Horsman advised that the objective was to build a risk and control matrix and map what Council is doing against core objectives of the workforce planning function with the result being *partially effective*. There were many good practices observed but also a number of improvement opportunities.

Ms Occhiuto noted good practices around PDP completion rates (although the PDP itself requires further guidance around process for completion for consistency) and also organisational culture development with a significant amount of work occurring around culture values and developing a Culture and Leadership Plan.

A key area for improvement is around strategic workforce planning which is not in place currently. While a talent management strategy was developed last year this is still a work in progress and requires attention. Identified resource allocation and succession planning is also in need of attention, along with employee value proposition and ability to attract capability.

A number of policies and procedures are still in draft form and earmarked for development.

While Work Health Safety Training is very important, some documentation around requirements could be broadened and have a more organisational view rather than just focusing on WHS.

The Health and Wellbeing vision statement is detailed but would benefit from a policy and action plan to ensure initiatives detailed are implemented.

A high-level review of Mandatory Training was undertaken, and some gaps were identified in meeting requirements, particularly around more high-risk competencies.

Feedback from the committee:

- Mandatory Training should be a high risk if not completed
- Management actions should be linked to a roadmap and risk should be classified consistent with Council's Risk Framework.
- There are many actions and work needs to be done to identify which actions give the organisation the most benefit and value and prioritise these.
- Large high-risk actions need to be broken down into management pieces.
- An agreement needs to be reached as to how timing correlates with high, moderate and low risks.
- The preference of the committee is to be involved in the initial scoping of the program and then seeing final outcomes rather than working through a draft.

Moved Mr D Powell, seconded Mr R Bria

AC626-2026

The Audit and Risk Committee note the Human Resources, Planning and Management Review.

Carried

3.6 External Stakeholder Relationship Management

The Manager Finance and Knowledge Management introduced this item with a proposed scope and methodology for this next external audit item.

The Committee cautioned that the current available resources need to be taken into consideration when outcomes are reviewed and need to be managed accordingly. A maturity model for this audit was suggested with targeted directions. Consideration is to be given as to who our stakeholders are and how we communicate with them to ensure that it is fit for our environment. Significant projects across Council have been mainly due to funding from external stakeholders so that needs to be the area of focus that will drive the largest impacts and outcomes for Whyalla going forward. A survey tool to key stakeholders around their perception of our maturity would be helpful.

Moved Mr D Powell, seconded Cr P Klobucar

AC627-2026

The Audit and Risk Committee note the internal audit scope for the External Stakeholder Relationship Management Review.

Carried

Ms T Occhiuto and Mr P Horsman left the meeting at 11.12am

2.3 Change of Third Quarter Meeting Date

Moved Mr D Powell, seconded Cr P Klobucar

AC628-2026

The Audit and Risk Committee endorse the rescheduling of the July 24 meeting to the following date, noting a leave of absence for Roberto Bria:

August 28, 2026

Carried

3.0 ITEMS FOR NOTING

3.1 Budget Review 2025/26 Quarter 3

The Manager Finance and Knowledge Management introduced this item advising that a significant amount of work has been done to bring the budget in as neutral as possible and maintain Council's previous budget position from the mid-year review which was achieved.

The committee noted that the key financial indicator reviews were useful as was the split between Council excluding airport and including airport.

Moved Mr R Bria, seconded Mr D Powell

AC629-2026

The Audit and Risk Committee note the Budget Review 2025/26 Quarter 3

Carried

3.2 Receive Interim Management Report

The Manager Finance and Knowledge Management introduced this item advising that this is the first interim audit with the new auditors, Galpins. Nothing of concern was raised and anything minor has been rectified. Good conversation with Galpins has taken place around the airport and they were supportive of Council's position of the airport funding more than 50% of it's depreciation would mean it would be considered viable. Additional tables show what a modified operating result looks like, and this is what we target and measure and will be added as a line to the Budget Review Report.

Moved Mr D Powell, seconded Cr P Klobucar

AC630-2026

The Audit and Risk Committee

1. receive and note the Interim Management Report, including management's feedback; and
2. accept the interim audit outcomes as closed, noting that all items raised are either minor in nature or already part of existing work program

Carried

3.3 Quarterly Procurement Report

The Manager Finance and Knowledge Management introduced this item advising of a significant number of tender activity in the period following Christmas with many of these now closed.

The committee questioned the need to review the Procurement Policy given the large number of exemptions. The policy is due for review with the new council, and this will be taken into consideration, along with the possible need to raise some thresholds.

The committee also requested a change to the table advising who has authorised exemptions confirming that the request has been reviewed and approved.

Moved Mr D Powell, seconded Cr P Klobucar

AC631-2026

The Audit and Risk Committee receive and note the Quarterly Report – Procurement for the period 1 January to 31 March 2026.

Carried

3.4 People and Culture Metrics

The Manager People and Culture introduced this item advising that this report initially went to the Audit and Risk Committee in October 2025, seeking an agreement on the data to be presented. Feedback is now sought from the committee.

It was noted that the average turnover rate has increased, and it was advised that this is mostly due to planned retirement.

Encouraging to see the turnover dropping and the survey appears reasonable. The rate of Lost Time Injury (LTI) days has increased, and this is due to a recently approved psychological injury claim which was backdated to September 2024 and so has significantly contributed to the LTI days.

Mitigations have been put in place; a psychosocial risk procedure is in place, inductions to ensure managers are skilled in this area, HSRs take a specific People at Work training around return to work, and all staff are inducted on psychosocial risk. This has also been addressed in our cultural development planning. A gap analysis has also taken place. An industrial investigation has also taken place around this issue, and no misconduct has been identified, however, improvements have been put in place.

Moved Mr R Bria, seconded Cr P Klobucar

AC632-2026

That the Audit and Risk Committee note the reports against the CEO's KPI targets and provide feedback for any additional information requested in the bi-annual reporting

Carried

3.7 Update on Risk Management Policy Framework

The Manager People and Culture introduced this item seeking feedback on the framework.

The committee advised that best practice in rating risk would involve three levels: inherent, current and target. This is consistent with whole of government guidelines and is a useful tool when aligning with risk appetite. The third level (target) is a better way to assess risk and see trends in terms of a treatment plan. The current risk matrix is also risk averse with 8 squares being extreme which is inconsistent across the board. There is also the ability to move one square on the diagonal and move down two levels from extreme to medium or high to low. The current matrix creates extreme outcomes which are not realistic nor representative of the issues. *Significant* should also be altered to *Critical*.

Moved Mr D Powell, seconded Cr P Klobucar

AC633-2026

The Audit and Risk Committee note the status of the Risk Management Framework and acknowledges the supporting work occurring to progress Council's overall risk maturity, noting further feedback is to be incorporated hereafter.

Carried

3.8 Operational Resource Capacity and Open Space Service Levels Review

The Manager Operations introduced this item advising that his report was presented to Council and is now in its trial period.

Moved Cr P Klobucar, seconded Mr R Bria

AC634-2026

The Audit and Risk Committee note the "Operational Resource Capacity and Open Space Service Levels Review" Report

Carried

Mr C Sharp, Ms L Green and Ms S Vigar left the meeting at 12.13pm

4. CONFIDENTIAL ITEMS

4.1 Verbal Update on Council Business and City Developments – Confidential

Moved Mr R Bria, seconded Cr P Klobucar

AC635-2026

Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Grant Jennings; Manager Finance and Knowledge Management, Elisha Papoulis; Manager People and Culture and Naomi Javis; Executive Coordinator – Infrastructure for Agenda Item 4.1 – “*Verbal Update on Council Business and City Developments*”.

The Audit and Risk Committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Council will receive and consider matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

Carried

Moved Mr R Bria, seconded Cr P Klobucar

AC636-2026

That the Audit and Risk Committee

1.

2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, the Audit and Risk committee orders that this report at Item 4.1, “*Verbal Update on Council Business and City Developments*”, the Appendix to this report, and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligations or duty. This order is to remain in force until February 2031, notwithstanding that it will be reviewed annually in February of each year.

Carried

4.2 Update from Council Representative – Confidential

Moved Mr R Bria, seconded Mr D Powell

AC637-2026

Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Grant Jennings; Manager Finance and Knowledge Management, Elisha Papoulis; Manager People and Culture and Naomi Jarvis; Executive Coordinator – Infrastructure for Agenda Item 4.2 – “*Update from Council Representative.*”

The Audit and Risk Committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the committee will receive and consider matters that must be considered in confidence in order to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligations or duty.

Carried

Moved Cr P Klobucar, seconded Mr D Powell

AC638-2026

That the Audit and Risk Committee:

- 1.
2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, the Audit and Risk Committee orders that this report at Item 4.2, “*Update from Council Representative*”, the appendix to this report and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty. This order is to remain in force until February 2031, notwithstanding that it will be reviewed annually in February of each year.

Carried

4.3 Meeting Review

Moved Cr P Klobucar, seconded Mr D Powell

AC639-2026

Pursuant to Section 90(2) and (3)(g) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Grant Jennings; Manager Finance and Knowledge Management, Elisha Papoulis; Manager People and Culture and Naomi Jarvis; Executive Coordinator – Infrastructure for Agenda Item 4.3 – Meeting Review.

The Audit and Risk Committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the committee will receive and consider matters that must be considered in confidence in order to ensure that the Committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence or other legal obligations or duty.

Carried

Moved Cr P Klobucar, seconded Mr D Powell

AC640-2026

That the Audit and Risk Committee:

- 1.
2. In accordance with Section 91(7) and (9) of the *Local Government Act 1999*, the Audit and Risk Committee orders that this report at Item 4.1, “*Meeting Review*”, the Appendix to this report and the minutes pertaining to this item having been considered in confidence under Section 90(2) and (3)(g) of the Act be kept confidential and not available for public inspection to ensure that the committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligations or duty. This order is to remain in force until February 2031, notwithstanding that it will be reviewed annually in February of each year.

Carried

5. MOTIONS WITH NOTICE

Nil

6. MOTIONS WITHOUT NOTICE

Nil

7. DATE OF NEXT MEETING – 28 August 2026

8. CLOSE – Meeting closed at 1.08pm

Confirmed:
Presiding Member – August 2026

1. STANDING ITEMS

1.4 Business Arising from Previous Meetings – as at 28 August 2026

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons - Executive Coordinator - Corporate

File No.: 0-159

Director: Corporate

Annexures

A – Business Arising from Previous Meetings

B – Meeting Schedule

C – Work Program

D – Policies Register

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

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Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

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Yes

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No

PURPOSE

The purpose of this item is to bring to the Audit and Risk Committee's attention, Business Arising from previous meetings of the Audit and Risk Committee and internal/external reviews that remain outstanding.

BACKGROUND / DISCUSSION

Business arising for the Audit and Risk Committee has two sources:

- from previous meetings of the Audit and Risk Committee; and
- matters outstanding from internal/external reviews.

Also attached are:

- the Committee's Meeting Schedule, Work Program and
- Council's Policies and Procedures Register.

RECOMMENDATION

The Audit and Risk Committee:

1. Note the progress of actions taken to address items of business arising from previous meetings of the Audit and Risk Committee as well as external reviews.

“ANNEXURE A”

WHYALLA CITY COUNCIL

BUSINESS ARISING FROM AUDIT COMMITTEE MEETINGS

AS AT 28 August 2026

	Date of Meeting	Item	Responsible	Due Date	Status	Completed
1.	20 Feb 2026	2.4 Service Review Program <i>Provide a report demonstrating a detailed methodology with regard to delivering a Service Review Program internally.</i>	Chief Executive Officer	July 2026	Refer Item 3.3	100%

* Completed items to be removed are shaded

**WHYALLA CITY COUNCIL
AUDIT AND RISK COMMITTEE**

INDICATIVE MEETING SCHEDULE – 2026 (amended)

Schedule of Meetings	
Friday 20 February 2026 at 9.00am	
Friday 10 April 2026 at 9.00am	Special Meeting for ABP&B
Friday 19 June 2026 at 9.00am	
Friday 28 August 2026 at 9.00am	
Friday 9 October 2026 at 9.00am	Including Joint Workshop with Council Members

AUDIT AND RISK COMMITTEE WORK PROGRAM - 2026



ToR Ref.	Deliverables derived from the Committee's Terms of Reference	Feb 26	Apr 26	May 26	July 26	Oct 26	Action
5.4	Communication						
	Updates on relevant Council considerations since the last meeting	As required					Note
7.	Meetings						
7.8	Set annual schedule of meetings				2.4	Aug	Endorse
7.8	Annual joint workshop with Council – topics tbd					X	Endorse
7.10	Review Committee meeting procedures	X					Endorse
7.8	Develop Work Program for next 12 months	X				X	Endorse
9.3	Reporting						
	Audit and Risk Committee annual report to Council					X	Endorse
10.1	Strategic Management						
	Review ABP&B parameters and process for following year					X	Recommend
	Review draft ABP&B		X				Recommend
	Review ESCOSA material	Due 2027					Note
10.2	Financial and Prudential Management						
	Review annual financial statements					X	Recommend
	Review quarterly budget reports	X		X		X	Recommend
	Review budget vs actual					X	Recommend
	Review application for new loan	As required					Recommend
	Review council investments and loans				2.2	Aug	Recommend
	Review any prudential report	As required					Recommend
	Review any business case/unsolicited proposal	As required					Recommend
	Review financial/prudential policies:						
	-Asset Accounting	Due 2027					Recommend
	-Budget Management and Review			X			Recommend
	-Corporate Credit Card	Due 2027					Recommend
	-Entertainment and Hospitality				2.1		Recommend
	-Financial Hardship				June		Recommend
	-Financial Hardship – Retail Water Customers	X					Recommend
	-Disposal of Land and Other Assets	Due 2027					Recommend
	-Financial Internal Control	Due 2028					Recommend
	-Procurement Policy	Due 2027					Recommend
	-Prudential Management	Due 2027					Recommend
	-Rating Policy		X				Recommend
	-Retail Water – Pricing	X					Recommend
	-Treasury Management			X			Recommend
	-Unsolicited Proposals	Due 2027					Recommend
	-Water Connection and Billing	X					Recommend
	Quarterly Procurement Report	X		X	3.1	X	Note

AUDIT AND RISK COMMITTEE WORK PROGRAM - 2026



ToR Ref.	Deliverables derived from the Committee's Terms of Reference	Feb 26	Apr 26	May 26	July 26	Oct 26	Action
10.3	External Audit						
	Oversee any tender process undertaken and recommend to Council the appointment of the external auditor	Due 2030					Recommend
	Review annual audit plan	X					Recommend
	Receive interim management report			X			Note
	Receive end of year audit completion report					X	Note
	Meet with external auditor without management present					X	Note
10.4	Risk Management						
	Review Risk Management Policy, framework, appetite statements, strategic risk profile					X	Recommend
	Review emergency management and business continuity policies and plans					X	Recommend
	Cyber security review report				4.2		Note
	Information or annual report on Council insurances, claims				3.4	Aug	Note
	Monitor management's responses to and progress against any risk reports	As required					Note
10.5	Internal Audit, Internal Controls and Service Reviews						
	Review and monitor the program of service reviews			X		X	Note
	Review and monitor the program of internal audit assignments						
	• Budget Establishment, Monitoring and Management	Completed					Note
	• Strategic and Business Planning Process	Completed					Note
	• Asset Management	X					Note
	• Human Resource Planning and Management	X		X			Note
	• External Stakeholder Relationship Management			X		X	Note
	• Governance and Compliance	Due 2027					Note
	• ICT Infrastructure	Due 2027					Note
	Review internal financial controls – self assessment	X					Recommend
	Meet with service review and internal audit service provider without management present			X		X	Note
	Monitor management's responses to and progress against service review and internal audit reports	As required					Note

AUDIT AND RISK COMMITTEE WORK PROGRAM - 2026



ToR Ref.	Deliverables derived from the Committee's Terms of Reference	Feb 26	Apr 26	May 26	July 26	Oct 26	Action
11.1	Performance Assessment, Induction and Professional Development						
	Review performance assessment methodology				2.3		Endorse
	Receive and consider performance assessment report including any professional development needs					X	Endorse
	Review the Committee's Terms of Reference					X	Recommend
11.2	Ethics, Integrity and Culture						
	Receive and consider internal audit report on council's systems of control on ethical standards etc.				3.2		Recommend or note
	Organisational Leadership and Performance			X		X	Recommend
	People and Culture Metrics			X		X	Note
	Review Council's key controls/policies that go towards good public administration including (note that these policies are on a 4-year cycle of review)						
	-Behaviour Management	Due 2027					Recommend
	-Fraud and Corruption	Due 2027					Recommend
	-Complaints Handling	Due 2029					Recommend
	-Public Interest Disclosure	Due 2029					Recommend
	-Review of Council Decisions	Due 2029					Recommend
	-Code of Practice for Access to Meetings	Due 2027					Recommend
	-Privacy	Due 2027					Recommend
	-Council Members – Allowances and Benefits Reimbursement	Due 2027					Recommend
	Review CEO's annual report on the effectiveness of the organisation's culture					X	Note
	Review any reports received that go towards good public administration	As required					Recommend or note
	Other						
11.3	Propose and review the exercise of powers under section 130A of the Local Government Act 1999	As required					Recommend

Whyalla City Council POLICIES

as of 18/08/2026 12:28



Policy Name	Policy type	Department Responsible for Review	Review cycle	Date last approved	Next review date	Date review to commence	Legislation or Policy Source	Comments	Audit and Risk Committee Review	ACTION
Asset Accounting	Discretionary	Finance	2 yearly	1-Aug-25	Aug-27		LG Act, s125		Yes	
Asset Management Policy	Discretionary	Governance	4 yearly within the term of council	16-Mar-26	Mar-29		Local Government Act 1999 Work Health and Safety Act 2012		Yes	
Behavioural Management	Mandatory	Governance	Within 12 months of council election	28-Nov-22	By November 2027		LG Act, s262B	repealed Complaints Handling Policy under the Council Members Code of Conduct, adopted Behavioural Management Policy 28.11.22	Yes	
Behavioural Support Policy	Discretionary	Governance	Within 6 months of council election	19-Jun-23	Feb-27		LG Act, s75F		No	
Budget Management & Review	Mandatory	Finance	2 yearly	1-Jul-26	Jul-28		LG Act, s123		Yes	
Building & Swimming Pool Inspection	Mandatory	City Growth	4 yearly	1-Oct-25	Oct-29		PDI Act		No	
Caretaker Policy	Mandatory	Governance	4 yearly	20-Apr-26	Mar-30		LG (Elections) Act, s91A		No	
Cemetery Operations & Administration	Discretionary	Infrastructure	4 yearly	Oct-25	Nov-29		Burial & Cremations Act & Regulations		No	
Code of Practice – Access to Council and Committee Meeting Documents Policy	Mandatory	Governance	Within 12 months of council election	Jun-23	Apr-27		LG Act s92		No	
Code of Practice for Meeting Procedures	Discretionary	Governance	Once every financial year. Can only be made or altered by a vote of a two thirds majority of council.	30-Dec-23	30-Dec-27		Local Government (Procedures of Meetings) Regs, reg 6		No	
Code of Conduct - Volunteers	Discretionary	City Growth	3 Yearly	1-Oct-19	Nov-27		Local Government Act 1999		No	
Complaints Handling Policy and Procedure	Mandatory	Corporate Services	4 Yearly	10-Jun-26	10-Jun-30		Local Government Act 1999		No	
Corporate Credit Card Policy	Discretionary	Finance	3 yearly	1-Aug-24	Aug-27		LG Act, s125		Yes	
Corporate Credit Card Procedure	Discretionary	Finance	3 yearly	1-Aug-24	Aug-27		LG Act, s125		Yes	
Council Member Access to Information	Discretionary	Governance	4 yearly	1-Nov-25	Nov-29		LG Act, s61		No	
Council Member Professional Development Policy	Mandatory	Corporate Services	Within 12 months of council election	19-Jun-23	Jun-27		LG Act, s80A	Previously called Council Member Training & Development Policy	No	
Council Members – Allowances and Benefits Reimbursements	Discretionary	Governance	Within 12 months of council election	28-Nov-22	Nov-26		LG Act, s77(1)(b)		Yes	
Disposal of Land & Other Assets	Mandatory	Infrastructure	4 yearly	Jun-23	Mar-27		LG Act		Yes	
Election of Deputy Mayor	Discretionary	CEO	Within 12 months of council election	1-Nov-22	Nov-26		LG Act, s51(4)		No	
Emergency Management Policy	Discretionary	Corporate	4 yearly	3-Feb-26	Feb-30		LG Act		No	
Enforcement	Discretionary	Governance	4 yearly in each term of council	1-Jan-26	Jun-30		Regulatory Services		No	
Entertainment and Hospitality	Discretionary	Finance	3 yearly	21-Aug-23	Aug-26		LG Act, s125		Yes	
Financial Hardship	Mandatory	Finance	2 yearly	1-Jul-26	Jul-28		LG Act, s182		Yes	
Financial Hardship Policy – Retail Water Customers	Mandatory	Finance	Determined by Minister or 4 years, whichever is earlier	16-Mar-26	Mar-30		Water Industry Act, s37		Yes	
Financial Internal Control	Mandatory	Finance	2 yearly	1-Feb-24	Feb-28		LG Act, s125		Yes	
Fraud, Corruption, Misconduct & Maladministration Prevention	Discretionary	Governance	2-yearly	1-May-25	May-27		LG Act, s270	under review, to go to July 2023 Audit meeting then to Council for adoption	Yes	
Interaction between Council Members and Council Employees Policy	Discretionary	CEO	4 yearly	15-May-23	May-27		LG Act, s61, s62		No	
Internal Review of Council Decisions	Mandatory	Governance	4 yearly in each term of council	16-Mar-26	Jun-30		LG Act, s270		No	
Kerbside Collection Policy	Discretionary	Infrastructure	5 yearly	15-Aug-22	Mar-27		Infrastructure		No	
Library Customer Conditions of Use Policy	Discretionary	City Growth	4 yearly	1-Oct-23	Oct-27		City Growth		No	
Memorials Policy	Discretionary	City Growth	4 yearly	1-Jun-26	Jun-30		City Growth		No	
Mobile Vendors	Discretionary	Governance	4 yearly	May-26	May-30		Local Government Act, s 222 Local Government Land and Roads By-laws		No	
Order Making	Mandatory	Corporate Services	4 yearly in each term of council	16-Mar-26	Mar-30		LG Act, s259		No	
Outdoor Dining	Discretionary	Governance	4 yearly	1-Nov-25	Nov-29		Roads By-law		No	



Policy Management Framework	Discretionary	Governance	4 yearly	20-Feb-26	Nov-26				
Privacy Policy	Discretionary	Governance	4 yearly	15-May-23	May-27		State Records Act 1997, LG Act 1999, Freedom of Information Act 1991		Yes
Procurement & Contractor Management	Mandatory	Finance	4 yearly within 12 months of council election	Mar-25	Feb-27		Local Government Act, s 49	to sit alongside previous procurement policy for 6 months (updated policy is the only version on website)	Yes
Prudential Management	Mandatory	Finance	4 yearly within 12 months of council election	Aug-23	Aug-27		LG Act, s48		Yes
Public Consultation	Mandatory	Governance	Once within every term of Council and within 12 months after a general election	Apr-20	By November 2027		LG Act, s50	community engagement reforms have not yet been proclaimed for commencement, strong possibility that further extension until 31/12/23 will be required	No
Public Interest Disclosure Policy	Mandatory	Governance	4 yearly within the term of council	31-May-25	May-29		Public Interest Disclosure Act, s12(4)	replaces Whistleblower policy	Yes
Public Interest Disclosure Procedure	Mandatory	CEO	4 yearly in each term of council	31-May-25	May-29		Public Interest Disclosure Act, s12(4)	replaces Whistleblower procedure	Yes
Public Question Time	Discretionary	CEO	4 yearly	1-May-26	May-30		Local Government Act 1999		No
Rating	Mandatory	Finance	Annually	1-Jun-26	Jun-27		LG Act, Chapter 10		Yes
Records Management Policy	Discretionary	Corporate	4 yearly	1-Jul-26	Jul-30		State Records Act 1997, LG Act 1999, Freedom of Information Act 1991		No
Requests for Services Policy and Procedure	Mandatory	CEO	4 yearly in each term of council	1-Nov-25	Dec-29		LG Act, s s270		No
Retail Water – Pricing	Mandatory	Finance	4 yearly	16-Mar-26	Mar-30		Water Industry Act, Escosa's Regulatory Determination		Yes
Risk Management Policy	Mandatory	Corporate	2 yearly	23-Oct-25	Oct-27		Local Government Act 1999, Work Health and Safety Act 2012, Work Health and Safety Regulations 2011, Civil Liabilities Act 1936, State Records Act 1997		Yes
Risk Management Procedure	Mandatory	Corporate	2 yearly	22-Oct-25	Oct-27		Local Government Act 1999, Local Government (Financial Management Regulations) 2011, Work Health and Safety Act 2012, Work Health and Safety Regulations 2011, Civil Liabilities Act 1936, State Records Act 1997, Commonwealth Privacy Act 1988, Freedom of Information Act 1991		Yes
Roads and Public Place Naming	Mandatory	Infrastructure	4 yearly in each term of council	3-Feb-25	Feb-29		LG Act, s 219		No
Safe Environment Policy	Mandatory	City Growth	4 yearly	1-Feb-26	Feb-30		Child and Young People (Safety) Act 2017		No
Social Media Policy - Council Members	Discretionary	Executive	2 yearly	16-Mar-26	Mar-28		LG Act 1999		No
Supplementary Elections	Discretionary	CEO	4 yearly within 12 months of council election	15-May-23	By November 2027		LG Elections Act, s6(2)(b)(iv)		No
Treasury Management	Mandatory	Finance	2 yearly	Jul-26	Jul-28		LG Act, Chapter 8, Parts 2, 3 & 4		Yes
Unreasonable Customer Conduct Policy	Discretionary	CEO	2 yearly	Jun-25	Jun-27		LG Act 1999, WHS Act 2012, FoI Act 1991, ICAC Act 2012, Ombudsman Act 1972, PID Act 2018, Disability Inclusion Act 2018, Equal Opportunity Act 1984		No
Unsolicited Proposals Policy	Discretionary	Finance	4 yearly within 12 months of council election	Feb-23	Feb-27		LG Act, s49		Yes
Water Connection & Billing	Mandatory	Finance	4 yearly	16-Mar-26	Mar-30		Water Industry Act, Ministerial Direction		Yes
WELC - Enrolment Policy	Discretionary	City Growth	1 yearly	1-Nov-25	Nov-26		Child Care Centre		No
WELC – Payment of Fees Policy	Discretionary	City Growth	2 yearly	15-Sep-25	Sep-27		Child Care Centre		No

1. STANDING ITEMS

1.6 Verbal Update on Council Business and City Developments

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons – Executive Coordinator – **File No.:** 0-159
Corporate

Directorate: Executive

Annexures:

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

☐

Yes

☒

No

Status:

Information classified confidential under Section 90(2) of the Local Government Act

☐

Yes

☒

No

Reason – N/A

SUMMARY

The purpose of this report is to allow the Chief Executive Officer and General Managers to provide a verbal update on matters of strategic importance to Whyalla.

Items for discussion:

- Foreshore Splash and Play Plaza - Jodie
- Northern Water Project - Justin
- Steelworks Update - Justin
- Former Civic Building – Sue
- RSPCA Building – Sue
- Airport – Sue

RECOMMENDATION

That the Audit and Risk Committee note the report Verbal Update on Council Business and City Developments.

2 ITEMS FOR DECISION

2.1 Entertainment and Hospitality Policy Review

Audit and Risk Committee: 17 August 2026

Author's Title: Grant Jennings
Manager Finance & Knowledge Management

File No.: 0-159

Directorate: Corporate

Annexures:

A – Entertainment and Hospitality Policy with track changes

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐ Yes

☒ No

☐ Yes

☒ No

Reason – Not applicable

PURPOSE

To review the Entertainment and Hospitality Policy.

SUMMARY

The Entertainment and Hospitality Policy is operating as expected, with only very minor changes recommended.

RECOMMENDATION

The Audit and Risk Committee recommends the updated Entertainment and Hospitality Policy to Council for adoption.

2.1 Entertainment and Hospitality Policy Review

REPORT

BACKGROUND

The Entertainment and Hospitality Policy was last reviewed in July 2023 and is due for review based on its 3-year review cycle.

DISCUSSION

Refer **Annexure A – Draft Entertainment and Hospitality Policy with track changes**

The Entertainment and Hospitality Policy was first adopted in August 2021 and was based on an updated policy adopted by Burnside Council after they had been the subject of an investigation by the Ombudsman, which dealt with the recommendations of said review.

The policy is operating as expected. Only minor changes to the policy are suggested, to better reflect the current processes used, update minor wording errors, or in one instance to provide relevant indexation to a financial threshold.

Financial Implications

The policy makes it clear that all expenditure needs to be reasonable. The expenditure incurred under this policy is fairly immaterial compared to the size of Council's budget and is all within existing budget allocations.

Strategic Plan

Objective 4.1 – Whyalla Council Members commit to serving the Community.

Strategy 4.1.2 – We will make decisions based on facts, not emotions.

Legislation

Local Government Act 1999

Officer Direct or Indirect Interest – Nil

Risk Assessment

The Ombudsman has previously made it very clear that expenditure in the area of entertainment and hospitality need to be reasonable, defensible and covered by a policy position. This policy is considered to be based on best practice.

Social Considerations– Nil

Community Engagement – Nil

Environmental Implications – Nil

Communication – Not applicable

Conclusion

The Entertainment and Hospitality Policy is operating as expected, with only very minor changes recommended.



Entertainment and Hospitality Policy

Type	Financial
GDS Category	Financial Management – Public
Responsible Directorate	Corporate
Policy Adopted	~~August-September 2026~~ ³
Review Period	Three Years
Last Reviewed	August 202 ~~3~~ ⁴
Next Review Date	~~August-September 2029~~ ⁶
Policy Version Number	~~3~~ ²
Applicable Legislation	- Independent Commissioner Against Corruption (ICAC) Act 2012 - Local Government Act 1999 - Financial Sustainability Papers
Related Documents	- Procurement & Contract Management Policy - Financial Internal Control Policy - Corporate Credit Card Policy - Corporate Credit Card Procedure
Public Consultation Required	No

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Entertainment and Hospitality Policy – Version 32 – ~~August~~ September 2023

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1. Introduction

This policy outlines the circumstances where hospitality related expenses may be incurred by Council.

2. Policy Objective

Council recognises there are occasions when it is appropriate and legitimate to provide hospitality related expenses at the Council's/ratepayer's expense.

This Policy clarifies the circumstances when Council believes that it is appropriate, reasonable, and justifiable to use Council funds for hospitality related expenses.

3. Scope

This policy encompasses Executive Management, employees and other persons who have authority to commit Council to expenditure. The Policy relates to all circumstances ~~is-in~~ which staff provide hospitality and/or entertainment for meetings, events or travel.

4. Definitions

Civic Event – an event involving the Mayor and/or Elected Members which is coordinated and funded by Council such as Citizenship ceremony, Mayoral events.

Community Event – a structured community event which is authorised as part of an approved project or program, for example tourism.

Corporate Event – an event organised for employees which is authorised by the Administration of Council.

Hospitality – the activity of providing food, drinks (alcoholic and non-alcoholic) or entertainment.

5. Policy Statement

Principles

Hospitality, gifts, travel, transport, accommodation and associated expenditure must be within the approved Council budget, be approved within Council's endorsed delegations and in accordance with Council's Procurement & Contract Management Policy. Where credit cards are used as the preferred payment method, expenditure must also be in accordance with Council's Credit Card Policy and Credit Card Procedure.

Prior to expending Council funds on entertainment / hospitality type activities, employees must turn their mind towards the following:

- The benefit (real or perceived) gained by the public from the expenditure.
- The public's expectations of councils / government agencies.
- The business purpose of the expenditure is clearly necessary.
- The appropriateness of the amount of the expenditure.

Entertainment and Hospitality Policy – Version 32 – ~~August~~ September 2023

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- Whether the expenditure was reasonably necessary for the carrying out of the council's functions.

Staff are to ensure the cost and level of hospitality and/or entertainment is reasonable, is not excessive, not merely for social purposes and can stand up to public scrutiny.

Types of Hospitality

The following are the types of hospitality events which Council generally undertakes as part of its business activities:

1. Employee training sessions.
2. Council/Committee meetings and workshops.
3. Meetings with clients / service providers / external stakeholders with a clear business purpose attended by the CEO, Directors or Council Members
4. Advocacy and or strategic relationship building with a clear business purpose attended by the CEO, Directors or Council Members
5. Corporate events.
6. Civic events.
7. Community events.

Examples of entertainment expenditure which will not be funded from Council sources include, but are not limited to:

- Staff only meetings: regular team or 1:1 meetings, including those held in coffee shops, will not be funded by Council.
- Functions for staff over and above existing and approved organisation wide or department wide arrangements.
- Staff club memberships for social and recreational purposes will not be funded such as sporting, social or business clubs.
- Lunches, morning and afternoon teas, tea and coffee (excluding those provided in the council's staff room) for Council staff for social purposes. There are exceptions for one-off events provided by the CEO to all staff as part of a special occasion (e.g. Christmas, celebration of a significant achievement).
- Meals and/or beverages for staff and/or other stakeholders at a public establishment except;
 - where it is covered by hospitality types 3 or 4 listed above, to a maximum value per person as per Table 1 of the ATO determination on reasonable meal allowances for domestic travel in Adelaide.
- Barista made coffee will not be funded by Council except;
 - where it constitutes refreshments as part of an organisational wide event; or
 - where it is covered by hospitality types 3 or 4 listed above.
- Alcohol will not be funded by Council.

Expenditure must not provide a personal benefit to staff members or their family or friends with the exception of an organised event as outlined above.

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Gifts (including flowers)

Expenditure of up to \$875 per head is acceptable on gifts for external ceremonies, gifts of commiseration or formal gifts to dignitaries.

All gifts should be appropriate for the occasion and purchased within existing budget allocations and approved by the relevant line manager.

Gifts will not include alcohol.

Travel and accommodation

Travel expenses are expenses incurred during authorised work-related travel.

They include accommodation, transport, meals, and expenses incidental to travel.

Travel expenses must be reasonable and an efficient use of public funds.

Reimbursement for meal expenses incurred while undertaking approved travel are covered by the Enterprise Bargaining Agreement. This is ~~done-processed~~ via reimbursement up to a defined maximum per meal, with valid tax receipts required. For travel of 3 days or greater, the amount may be advanced to the employee on request (14 days' notice to Finance required), with receipts and unexpended funds to be returned to Council as soon as practical after the travel has concluded.

If travel by taxi is required during approved travel, Cabcharge vouchers will be supplied. (14 days'-notice to Finance required).

Meal reimbursements and Cabcharge vouchers will only be issued ~~with supervisor approval~~ in line with an approved travel authorisation.

Travel expenses must not include:

- any expenses for unauthorised travel, especially flights and accommodation.
- traffic or parking infringements.
- alcohol, in-room movies, minibar and other similar expenses of a private nature.
- expenses for any other person who is not a Council employee or Council Member.
- membership subscriptions for airline clubs or loyalty programs.

Travel should be as economical and efficient as is possible e.g. economy class, where time and availability allow, unless the cost differential is paid by the individual over and above the economy rate.

Authorisation by the CEO

The CEO will maintain ultimate discretion to determine where and when it is appropriate to provide an exemption from this Policy, with this to be reported to the Audit & Risk Committee and Council on a regular basis.

Entertainment and Hospitality Policy – Version ~~32~~ – ~~August~~ **September** ~~2026~~₃

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5. Availability of Policy

This policy will be available for inspection at Councils' Principal Office during ordinary business hours and on Councils' web-site www.whyalla.sa.gov.au.

Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Councils' Schedule of Fees and Charges.

7. Authority

[Version 3 – Adopted **September** 2026](#)

Version 2 – Adopted August 2023

Version 1 – Adopted August 2021

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2. ITEMS FOR NOTING

2.2 2025/26 Investment and Loan Performance

Audit and Risk Committee: 28 August 2026
Author's Title: Sandra Vigar
 Finance Coordinator
Directorate: Corporate

File No.: 0-159, 0-209

Annexures:
 Nil

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
 Section 120*

Status:

*Information classified confidential under
 Section 90(2) of the Local Government Act*

☐ Yes

☒ No

☐ Yes

☒ No

Reason – Not applicable

PURPOSE

Section 140 of the Local Government Act 1999 requires Council to review the performance of its investments on an annual basis. This report reviewed by the Audit and Risk Committee will be presented to Council for adoption at its Council Meeting on 21 September 2026.

SUMMARY

Council shall receive a specific report regarding treasury management performance relative to the policy via the Audit and Risk Committee.

RECOMMENDATION

The Audit and Risk Committee note the Investment and Loan Performance Report for 2025/26.

2.2 2025/26 Investment and Loan Performance

REPORT

BACKGROUND

Decision making regarding investments and loans are conducted under the guidance and parameters set within Council's Treasury Management Policy. A review is presented annually to the Audit and Risk Committee and Council.

DISCUSSION

Compliance with Treasury Management Policy

Council has complied with all elements of the Treasury Management Policy. Compliance has been achieved against the following major policy requirements:

Policy Requirement	Review
Council will maintain target ranges for its Net Financial Liabilities ratio	Council's Net Financial liabilities ratio as at 30 June 2026 is estimated to be (3%). Even after adjusting for the early payment of Financial Assistance Grants this only increases to 9%, well within the target financial indicator range of less than 80%.
Council will not retain money for particular future purposes unless required by legislation or agreement with other parties	If required, funds are retained in separate accounts however, no requirement exists at balance date.
Council funds available for investment will be lodged 'at call' or, having regard to differences in interest rates for fixed term investments of varying maturity dates, may be invested for a fixed term	Council held no investments during 2025/26, except provisionally in the 'at call' account held with the Local Government Finance Authority (LGFA).
Council will apply any funds that are not immediately required to meet approved expenditure (including funds that are required to be expended for specific purposes but are not required to be kept in separate bank accounts) to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required.	All available excess funds are repaid against existing Local Government Finance Authority (LGFA) 'Cash Advance Debenture' facilities prior to investment.
Council will borrow funds in accordance with the requirements set out in its adopted budget and Long Term Financial Plan	Council borrows funds to meet cash flow requirements.
Council will hold all borrowings with the Local Government Finance Authority	Council holds all borrowings with the Local Government Finance Authority (LGFA).

Approximately 50% of Council's total borrowings shall be fixed, with a target range of 30% to 70% over any financial year to allow for cash flow management.	At 30 June 2026 Council holds \$2.5 million, or 100.00% of the CAD balance, in a fixed facility. This is outside the target range due to the advance FAGS received in June 2026 resulting in the repayment of all variable borrowings prior to end of financial year.
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Interest on Investments and Deposits Budget Performance

The performance of Interest on Investments and Deposits is monitored and managed against the budgeted forecast. The actual amount of investment/deposit interest earned for 2025/26 was \$68,098, a 9.84% favourable variance against the revised budget forecast of \$62,000. Financial Assistance Grants received in advance at the end of financial year contributed to this increase in interest income.

The 2025/26 financial year saw the Reserve Bank of Australia (RBA) decrease the cash rate by 0.25% in August 2025 before three 0.25% increases between February and May 2026, resulting in the overall cash rate changing from 3.85% to 4.35% at the end of year.

Investments	Amount	Rate
Balance as at 30 June 2026	\$ -	-
Balance as at 30 June 2025	\$ -	-
Balance as at 30 June 2024	\$ -	-
Balance as at 30 June 2023	\$ -	-

Deposits	Amount	Rate
Balance as at 30 June 2026	\$ 388,818	4.35% - 4.65%
Balance as at 30 June 2025	\$ 8,098,549	0.05% - 4.15%
Balance as at 30 June 2024	\$ 105,217	0.50% - 4.55%
Balance as at 30 June 2023	\$ 107,582	0.50% - 4.30%

\$33,542, or 49%, of the total interest earned was from the LGFA bonus payment, which for Council, relates mainly to loan balances from the previous financial year. The remaining interest related to cash held in Council's LGFA 24 Hour and NAB Operating accounts.

While cash balances were available at 30 June for the past 2 financial years, on both occasions the cash was required for payments made in July, so they were held in the interest earning deposit account with the LGFA, rather than being invested for a fixed period.

Interest on Loans Budget Performance

The LGFA reviewed market conditions in January 2026 and applied an 'out of cycle' rate reduction on LGFA Variable Cash Advance Debenture facilities, reducing the rate from 5.25% to 5.10% effective from 27 January 2026.

Additionally, the RBA Cash Rate decreased by 0.25% in August 2025 before increasing by 0.25% in February, March and May 2026 resulting in an overall increase to the LGFA Variable Cash Advance Debentures facilities from 5.50% to 5.85%.

The performance of Interest on loans is also monitored and managed against the budgeted forecast. The actual amount of overdraft and short-term drawdown loan interest expense for 2025/26 was \$300,352, a 5.02% unfavourable variance against the revised budget forecast of \$286,000.

Cash received in late June from the Advance Financial Assistance Grants resulted in all variable cash advance debentures being repaid prior to end of financial year.

Cash Advance Debenture Total Balance as at 30 June 2026

Cash Advance Debentures (CAD)	Amount	Rate
Balance as at 30 June 2026	\$ 2,500,000	5.60%
Balance as at 30 June 2025	\$ 4,500,000	1.90 – 5.60%
Balance as at 30 June 2024	\$ 20,800,000	1.90 – 6.15%
Balance as at 30 June 2023	\$ 11,500,000	1.70 – 6.05%

Fixed Cash Advance Debenture Facilities as at 30 June 2026

Cash Advance Debentures (CAD)	Facility	Balance	Rate	Maturity Date
CAD 139 - Fixed	\$ 2,500,000	\$ 2,500,000	5.60%	17/07/2026
TOTAL	\$ 2,500,000	\$ 2,500,000		

Variable Cash Advance Debenture Facilities as at 30 June 2026

Cash Advance Debentures (CAD) Variable	Facility	Balance	Rate	Maturity Date
CAD 139	\$ 11,500,000	\$ -	5.85%	15/07/2030
CAD 140	\$ 5,000,000	\$ -	5.85%	15/12/2031
CAD 141	\$ 7,000,000	\$ -	5.85%	15/01/2028
TOTAL	\$ 23,500,000	\$ -		

Indicative Interest Rates for Cash Advance Debenture Facilities as at 21 July 2026 were:

Rate Type	Rate Term	Indicative Interest Rate
Variable Rate - Interest Only	Overnight	5.85%
Fixed Rate - Interest Only	1 Year	5.69%
Fixed Rate - Interest Only	2 Year	5.67%
Fixed Rate - Interest Only	3 Year	5.68%
Fixed Rate - Interest Only	4 Year	5.81%
Fixed Rate - Interest Only	5 Year	6.17%

Financial Implications

Council monitors cash flow projections on a daily basis to ensure adequate funding is available for operational requirements.

Legislation

Section 140 of the *Local Government Act 1999* states a council must, at least once in each year, review the performance (individually and as a whole) of its investments.

Officer Direct or Indirect Interest – Nil

Risk Assessment

Daily monitoring of cash flow projections complements the framework within the Treasury Management Policy and result in a low risk to Council.

Social Considerations – Not applicable

Community Engagement – Nil

Environmental Implications – Not applicable

Communication – Not applicable

Conclusion

The investment and loan performance for 2025/26 was comparable to revised budgeted expectations. Council held no long-term investments during the year. Cash Advance debenture (CAD) facilities were drawn down and repaid as cash flow needs required, in accordance with Council's Treasury Management Policy.

2. ITEMS FOR DECISION

2.3 Review Performance Assessment Methodology

Audit and Risk Committee 28 August 2026

Author's Title: Sue King
General Manager Corporate

File No.: 0-159

Directorate: Corporate Services

Annexures

A – Proposed survey questions for performance assessment

B – Audit and Risk Committee Annual Report for 2024/25

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐

Yes

☒

No

Reason – Not applicable

PURPOSE

To set the framework for the Audit and Risk Committee to review its performance for the past 12 months and plan for any required development activities over the coming year. In addition, to provide information on the development of the Audit and Risk Committee Annual Report for 2025/26.

DISCUSSION

Clause 11.1 of the Committee's Terms of Reference provides that:

- The Committee will review its performance against these Terms of Reference
- The annual performance assessment of the Committee will include reviewing whether there is a need for any professional development to maintain the skills and knowledge needed by Committee members to perform their role effectively.

To undertake the performance assessment for 2024/25, a Performance Evaluation Survey was sent to all Audit and Risk Committee Members, Council Members and relevant members of management. The results of this survey were then presented to the Committee at their next meeting and used as a planning tool for the coming 12 months.

It is proposed that a similar method be used for 2025/26. The proposed survey questions are included as **Annexure A**. Feedback is sought from Committee Members on whether any changes to these questions are required; following any feedback a survey will be circulated via Survey Monkey in the coming weeks.

The results of the survey will be presented at the October Committee meeting, at which time any required development activities can be discussed.

Clause 9.3 of the Audit and Risk Committee Terms of Reference provides that the Committee shall report annually to the Council summarising the activities of the Committee during the previous year. This is a legislative requirement of the *Local Government Act 1999*.

The report for 2024/25 is included as **Annexure B** for reference.

In developing the report for 2025/26, it is proposed that in the first instance administration will populate the report template with the key activities undertaken by the Committee during the year, based on the Agendas and Minutes. This draft report will then be provided to the Chair for their input on the activities undertaken.

This draft report will then be presented to the October Committee Meeting, at which time other members can provide feedback, before the final report is presented to Council in late October.

RECOMMENDATION

The Audit and Risk Committee:

- 1. approves the survey questions to be used for their 2025/26 performance assessment;
and**
- 2. notes the process to be used for the development of their 2025/26 Annual Report.**

Proposed survey questions, for Audit & Risk Committee performance assessment

Q1 Please select role. {Committee Member; Council Member; Management}

For all remaining questions, the response options will be: {Strongly agree; Agree; Somewhat agree; Somewhat disagree; Disagree; Strongly disagree; Don't know}

Q2 The Committee understands its roles and responsibilities well.

Q3 The Committee's Terms of Reference are clear, comprehensive and aligned with the Council's current operating environment.

Q4 The Committee possesses the necessary skills, competencies and characteristics to effectively fulfil its duties and responsibilities.

Q5 The Committee works well in combination with management.

Q6 The administration of the Committee (agenda items, distribution of papers, response to business arising etc) is effective.

Q7 The information provided to the Committee is adequate, relevant and timely.

Q8 Committee members are well-prepared and effectively challenge and ask relevant questions.

Q9 The frequency, duration and format of the Committee meetings is appropriate.

Q10 The Committee's reporting to the Council on its proceedings and recommendations are effective.

Q11 The Council's reporting to the Committee on strategic developments, emerging opportunities and risks is effective.

Q12 The relationship between the Committee and the External Auditor is effective.

Q13 The relationship between the Committee and the Internal Auditor is effective.

Q14 The Committee's communication within the Committee itself is effective.

Q15 The Committee's communication with Council is effective.

Q16 The Committee's communication with management is effective.

Q17 The Committee's review of Council's suite of strategic management plans and annual business plan and budget has been effective.

Q18 The Committee's review of Council's financial statements, accounting policies, disclosures and quarterly budget reviews has been effective.

Q19 The Committee's review of quarterly procurement reports and any prudential reports, business cases or unsolicited proposals has been effective.

Q20 The Committee's review of Council's risk management policies, systems, exposures and management of risk has been effective.

- Q21 The Committee is satisfied with its capacity to monitor and advise the Council on internal controls, internal audit plan and the effectiveness of significant Council activities.
- Q22 The Committee is satisfied with the external delivery of Council's internal audit and service review program.
- Q23 The Committee is satisfied with its capacity to monitor and advise Council on the effectiveness of systems of control related to ethics, integrity and culture.
- Q25 Overall, the Audit and Risk Committee is fulfilling its mandate effectively.

AUDIT AND RISK COMMITTEE ANNUAL REPORT TO THE WHYALLA CITY COUNCIL 2024/2025

INTRODUCTION

Clause 9.3 of the Audit and Risk Committee Terms of Reference provides that the Committee shall report annually to the Council summarising the activities of the Committee during the previous year.

This report provides an overview of the Committee's operations in 2024/2025 as provided for under the *Local Government Act 1999*. To provide context, a summary of the Committee's role as per Clause 2.3 of the Terms of Reference is:

- Oversight of relevant activities to facilitate achieving City of Whyalla's objectives.
- Enhancing the credibility and objectivity of internal and external financial reporting.
- Effective management of risk and the protection of Council assets.
- Compliance with laws and regulations as well as use of best practice guidelines.
- The effectiveness of internal audit and maintaining a reliable system of internal control.
- The provision of an effective means of communication between the external auditor, any internal audit function, management/administration, and Council.
- The continuous development and review of Council's ethical practices.

In preparing this report, it is noted that:

- The composition of the Audit and Risk Committee is one (1) Council Member, two (2) proxy Council Members and three (3) independent members, one of whom will be the Presiding Member. The Committee (when considered as a whole) will have skills, knowledge and experience in financial management, risk management and governance.
- In January 2025, Council re-appointed Mr L Kozlovic as Independent Member for a further 12 months until January 2026.
- In November 2024, Council re-appointed Cr Klobucar as the Council Member representative for a further two years, concluding at the next periodic election and appointed Crs Campbell and Todd as proxies for two years.
- In June 2025, Mr G Strawbridge resigned from his position as Chair and Mr L Kozlovic assumed this role.
- A recruitment process was run early in 2025/26, with new member David Powell to join the committee early in 2026.
- This report covers the period July 2024 to June 2025.

COMMITTEE ACTIVITIES

This section outlines significant items brought before the Committee for consideration during the year.

Strategic Management

There were no major reviews of Council's Strategic Management Plans undertaken during 2024/25, as this process was undertaken in 2023/24 and is only required once in each 4-year election cycle. Instead, the Long-Term Financial Plan receives a minor review each time that a Budget or Budget Review is presented for adoption. The Asset Management Strategy is also reviewed during the development of the budget.

The Committee's comments relating to these plans is reflected in the following section relating to financial management.

Financial and Prudential Management and External Audit

The following is a summary of work progressed by the Committee during 2024/25 in the key focus area of financial and prudential management and external audit:

- The Committee met with the External Auditor and undertook a high-level review of the 23/24 Annual Financial Statements, including the Management Representative Letter, Valuations, Estimates and Assumptions, Accounting Standards, Operating Surplus, Grants, Subsidies and Contributions and Other Reserves. After receiving satisfactory responses, the Committee recommended to Council the adoption of the financial statements.
- The Committee reviewed and recommended to Council the process and parameters to be used for the development of the draft 2025/26 Annual Business Plan and Budget.
- The Committee reviewed the draft 2025/26 Annual Business Plan and Budget and recommended it to Council for public consultation. Commentary was made on the unusual operating environment that Council operates in, which makes viewing the big picture much more complex. It was also noted that Council needs to do more to control and reduce its costs.
- Quarterly budget reviews – the Committee considered the impact of three quarterly budget reviews for 2024/25, and recommended them to Council for adoption, noting the need to identify and advise on the re-engineering of activities and review options available to reduce the projected deficit back to budget. The Committee feels that much more needs to occur in this area, as the current trend of actual financial position being worse than the budget cannot continue unabated.
- The Committee reviewed the outcome of the internal financial control self-assessment and requested further information on credit card usage and contractor management, which was provided.
- The Committee reviewed a number of Finance policies and recommended them to Council for adoption, including the Budget Management and Review Policy, Corporate Credit Card Policy and Procedure, Financial Hardship Policy, Procurement & Contract Management Policy and Rating Policy.
- The Committee considered the Interim Management Report issued by Council's external auditor Dean Newbery on Council's internal controls.
- Reviewed Council's insurance claim profile and, in this context, considered the adequacy of Council's insurances.

- Reviewed Council's Quarterly Procurement reports, outlining local vs non-local spending and any procurement that was exempted from Council's normal processes.
- Reviewed a report on the performance of Council's loan and investment portfolio.
- Other one-off items:
 - Considered the impact of a request for rate relief from Council's largest rate payer.
 - Endorsed the process to appoint a new External Auditor for the next 5-year period and reviewed the submissions in making the final recommendation to Council on who to appoint.
 - Recommended to Council that a bridging loan be arranged with the Local Government Finance Authority to assist with any cashflow timing issues related to the delivery of the Airport Runway project. This facility was approved but ultimately not required, as grant funding was received in a timely manner.
 - Considered a report outlining proposed strategies to improve Council's ability to operate within budget over the next few years.
 - Considered a proposal from QANTAS relating to a long term pricing model for passenger flights at the Whyalla Airport.
 - Reviewed a provisional update on the outcome of the revaluation of land, building and open space assets.
 - Considered an unsolicited proposal in relation to land at the Whyalla Marina.

From an overall perspective, during the course of 2024/2025, the Committee expressed its concern regarding the financial sustainability of the Council, and particularly the impact that the Whyalla Airport has on the financial position of Council.

Risk Management

The following is a summary of work progressed by the Committee during 2024/25 in the key focus area of risk management:

- Received updates on the development and testing of Council's Business Continuity Plan.
- Reviewed Council's insurance claim profile and, in this context, considered the adequacy of Council's insurances.
- Noted the outcomes of Council's Cyber Security Review.

Internal Audit and Service Review Program

The following is a summary of work progressed by the Committee during 2024/25 in the key focus area of financial and prudential management and external audit:

- Considered two reports from Council's Internal Auditor, the first relating to Budget Establishment, Monitoring and Management, and the second to the Strategic and Business Planning Process. Neither report highlighted any areas of concern, only suggested areas of improvement.
- Received updates on the Service Reviews for Childcare, Airport and Open Space.
- Other one-off items:
 - Considered the scope for a review of Hybrid Working Arrangements by the Internal Auditor, but noted that the work had started before they had a chance to provide feedback.
 - Recommended that Council cease undertaking Service Reviews with BDO and consider other options for delivery of this program.

Ethics, Integrity and Culture

In addition to the annual CEO report on the effectiveness of the organisation's culture, the Committee received a report outlining the operation of Council's framework for ensuring Council's ethical standards are monitored.

Details of Meetings Held

During the 2024/25 financial year, a total of six (6) Audit and Risk Committee meetings were held on the following dates:

- Monday 29 July 2024
- Monday 1 October 2024
- Monday 9 December 2024
- Monday 3 March 2025
- Monday 7 April 2025
- Monday 12 May 2025

Audit and Risk Committee attendance at meetings during the year 2024/2025 were:

MEMBER	NUMBER OF MEETINGS ATTENDED
Mr Grant Strawbridge (Independent Member and Chair)	6
Ms Pat Christie (Independent Member)	6
Mr Laurie Kozlovic (Independent Member)	6
Cr Peter Klobucar (Council Member)	5
Cr Kathryn Campbell (Council Member Proxy)	0
Cr Sharon Todd (Council Member Proxy)	1

2025/2026 Work Program

Major items for the Committee to review and provide comment and feedback on during 2025/26 will be:

- Reviewing and monitoring the program and outcomes of internal audit assignments
 - Asset Management
 - Human Resource Planning and Management
 - External Stakeholder Relationship Management
- Annual Business Plan and Budget, including a review of the assumptions underpinning the Plan and Budget and monitoring Management's progress in addressing Council's financial position
- Liaising with the Council's external auditor on the end-of-year financial statements
- Review of Council's Risk Management Framework, Appetite Statements and Profile
- Review of the Audit and Risk Committee's performance and operations
- Review of finance and governance policies
- Review of unsolicited proposals received from external parties.
- Assist with the development of an updated service review program.

..... ____ / ____ / 2025.

Laurie Koslovic
Chair and Independent Member
Whyalla City Council, Audit and Risk Committee

2. ITEMS FOR DECISION

2.4 Set Annual Schedule of Meetings

Audit and Risk Committee Friday 28 August 2026

Meeting:

Author's Title: Lisette Symons – Executive Coordinator - Corporate **File No.:** 1-0
Directorate: Corporate Services

Annexures

A – Indicative Meeting Schedule

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

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Yes

☒

No

Status:

Information classified confidential under Section 90(2) of the Local Government Act

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Yes

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No

Reason – Not applicable

PURPOSE

The purpose of this item is to seek the Audit and Risk Committee's review of a proposed Schedule of Meetings for 2027.

BACKGROUND/DISCUSSION

The Audit and Risk Committee Terms of Reference provides that an annual schedule of meetings (which may include at least one joint workshop with Council) will be developed and agreed on by Committee Members. The Terms of Reference also stipulates that there shall be at least one meeting in each quarter. This provision is aligned with the requirements of the Local Government Act 1999.

In considering Council's strategic and financial management processes, Committee Members' feedback is sought on the following schedule for the next 12 months.

- Friday 12 February 2027
- Friday 23 April 2027 (Special Meeting to review Annual Business Plan and Budget)
- Friday 21 May 2027
- Friday 16 July 2027
- Friday 22 October 2027 (recommend in person, to coincide with a joint workshop with Council to be confirmed). Note that this meeting is scheduled as such to ensure a meeting is held during the second quarter of 27/28, as well as provide sufficient time for the preparation of the end of year financial accounts.

It is proposed that all meetings commence at 9.00am. The location of all meetings will be the Council's Civic Building, Grundle Street, Whyalla Norrie, with attendance by Members also able to be facilitated electronically.

RECOMMENDATION

The Audit and Risk Committee:

- 1. Sets the 2027 schedule of ordinary meetings for the Audit and Risk Committee to be held at 9.00am at the Council's Civic Building, Grundel Street on:**
 - **Friday 12 February 2027**
 - **Friday 23 April 2027**
 - **Friday 21 May 2027**
 - **Friday 16 July 2027**
 - **Friday 22 October 2027 (to coincide with a joint workshop with Council to be confirmed)**

**WHYALLA CITY COUNCIL
AUDIT AND RISK COMMITTEE**

INDICATIVE MEETING SCHEDULE - 2027

Schedule of Meetings	
Friday 12 February 2027 at 9.00am	
Friday 9 April 2027 at 9.00am	Special Meeting for ABPB
Friday 7 May 2027 at 9.00am	
Friday 16 July 2027 at 9.00am	
Friday 8 October 2027 at 9.00am	In person, to include joint workshop with Council.

2. ITEMS FOR DECISION

2.5 OCTOBER MEETING AND WORKSHOP

Audit and Risk 28 August 2026

Committee:

Author's Title: Sue King

File No.: 0-159

Directorate: Corporate Services

Annexures:

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

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Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐

Yes

☒

No

Reason – N/A

PURPOSE

To provide the rationale around changing the date and time of the October 2026 Audit and Risk Committee Meeting and Joint Workshop with Council Members.

SUMMARY

To enable Council Members to attend the October Audit and Risk Committee Meeting and Council Member Joint Workshop, it is proposed that the date and time be amended to accommodate Council Member's schedules.

RECOMMENDATION

1. **The Audit and Risk Committee endorse the change of date of the October Audit and Risk Committee Meeting and Joint Workshop with Council to Wednesday October 7, 2026.**

2.5 October Meeting and Workshop

REPORT

BACKGROUND

As per the Terms of Reference (refer Annexure A) of the Audit and Risk Committee:

7.8 *An annual schedule of meetings and work program will be developed and agreed to by the Committee members. The schedule of meetings may include at least one joint workshop with the Council and the Committee.*

The Committee endorsed the Meeting Schedule (refer Annexure B) for 2026 at the October 2025 Meeting; however, after consideration has been given to the work schedules of several Council Members, and in an effort to maximise attendance, a change of date and time is proposed.

DISCUSSION

It is proposed that the date and time of the October 2026 Audit and Risk Committee Meeting and joint workshop with Council Members be amended to Wednesday October 7, 2026, to better accommodate Council Members' availability.

As a number of Council Members have daytime work commitments, holding the workshop during business hours may limit their ability to attend. Scheduling the workshop in the evening would provide Council Members with a greater opportunity to participate and support maximum attendance.

As the Audit and Risk Committee Members will be travelling from Adelaide, an evening workshop will require members to stay overnight in Whyalla. This should be taken into consideration when confirming the revised meeting arrangements.

Given that the Audit and Risk Committee Members will be in Whyalla for a full day, an itinerary would be prepared to include the Audit and Risk Committee Meeting in the morning, followed by lunch and a city tour prior to the evening Joint Workshop with Council Members.

3 ITEMS FOR NOTING

3.1 Quarterly Report – Procurement 1 April to 30 June 2026

Audit and Risk Committee: 28 August 2026

Author's Title: Diane Aspey
Procurement Coordinator

File No.: 0-159

Directorate: Corporate

Annexures – Nil

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

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Yes

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No

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Yes

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No

Reason – not applicable

PURPOSE

The purpose of this report is to provide information regarding Council's procurement activities during the period **1 April to 30 June 2026**.

SUMMARY

The Procurement Policy requires quarterly reporting on procurement exemptions.

This report also provides a snapshot of the following procurements which have been undertaken by Council during the quarter:

- Tenders undertaken;
- Procurement Policy Exemptions;
- Procurement Process Exemptions;
- Use of local vs non-local goods, works and services; and
- Comparison of purchase orders and local vs non-local spend to same quarter of the previous year

All figures included in this report are GST exclusive, in line with the budget.

RECOMMENDATION

The Audit and Risk Committee receive and note the Quarterly Report – Procurement for the period 1 April to 30 June 2026.

3.1 Quarterly Report – Procurement 1 April to 30 June 2026

REPORT

BACKGROUND

In adopting better governance practices, this report is prepared to ensure the Audit and Risk Committee and Council Members are informed about procurement outcomes achieved by the Council.

Council's Procurement Policy exemptions from the policy to be appropriately approved, recorded and reported quarterly to the Audit and Risk Committee and Council.

DISCUSSION

1. TENDERS (greater than \$250,000):

The following tenders were undertaken/are in progress for the period **1 April to 30 June 2026**:

PROCUREMENT	TENDERS REQUESTED	TENDERS RECEIVED	STATUS
Beach Splash and Play Plaza	Open Tender via SA Tenders & Contracts website	3	Works commence Mid-August 2026
Airport Security Screening Services	Open Tender via SA Tenders & Contracts website	5	New contractor commences 24/8/2026
Airport Airside Fencing	Open Tender via SA Tenders & Contracts website	11	Works Completed
Airport Electrical Upgrade	Open Tender via SA Tenders & Contracts website	5	Works Completed
Airport Water Main Upgrade	Open Tender via SA Tenders & Contracts website	7	Works in Progress
Basketball Stadium Fire Services Upgrade	Open Tender via SA Tenders & Contracts Website	2	Project not proceeding. Alternate solution being investigated to achieve required level of protection in a more cost-effective manner
Recreation Centre Roofing Renewal	Open Tender via SA Tenders & Contracts Website	2	Works imminent
Cleaning of Point Lowly Toilets, BBQs & Picnic Settings & Litter Collection	Open Tender via SA Tenders & Contracts Website	5	New Contractor commenced 1/7/2026
Surf Life Saving Club Building	Open Tender via SA Tenders & Contracts Website	TBA	Open Tender Closes 11/8/2026

2. **EXEMPTIONS:**

From 1 April to 30 June 2026 the following 3 procurement exemptions were made:

2.1 Procurement Policy Exemptions

PROJECT TITLE	VALUE (GST EX)	NATURE & REASON FOR EXEMPTION (Clause 7 of Procurement Policy)	HOW COUNCIL IS RECEIVING VALUE FOR MONEY FROM THIS PROCUREMENT	EXEMPTION APPROVED BY
Installation of CCTV poles – Airport	\$24,695	Whyalla Airport has been advised by Dept of Home Affairs to introduce security measures to minimise any risk of unauthorised entry to airport's airside area and deadline is 31 August 2026. Solution suggested by consulting engineering firm can only be provided by contractor in Whyalla before deadline.	Contractor manages all fence maintenance work for Whyalla Airport and has provided value for money solutions over the years to Council's other facilities. The company is also Whyalla based, employing all resources from Whyalla only.	GMC
Airport Stormwater Remediation	\$113,450	The original contractor engaged to undertake vegetation clearance was requested to incorporate these additional works as a variation to their existing contract. Quoted variation cost was approximately \$30,000 to clear vegetation from the drain only; however, contractor was unable to complete works within required timeframe. In addition, an engineering solution was developed to extend existing pipe and undertake backfilling and compaction works, ensuring fence line crossing could be safely traversed by all vehicles. Contractor, who also submitted a tender for original vegetation clearance works, was able to mobilise to site promptly and complete both vegetation clearance and associated civil works within required timeframe.	Grant funding approval was provided on condition that the project be completed by 30 June 2026, making timely delivery of these preliminary works essential to overall project program. The contractor also quoted for the original works and their pricing was only marginally higher than the successful party, so the unit rates for this work have been shown to be competitive.	CEO
Marquee Hire – Cuttlefish Dive Site	\$25,909	Supplier is the only local supplier that has the marquees required for Cuttlefish Dive Site.	Supplier completed this work in 2025. The costs are on par with last year although cheaper due to the shorter months due to the shortage of cuttlefish.	GMCG

The following positions are authorised to approve exemptions from undertaking procurement processes as specified in Council's Procurement Policy:

- Up to \$100,000 – General Manager
- Above \$100,000 – Chief Executive Officer

The following is a summary of Policy Exemptions for the 2025/2026 year:

Exemptions by Department	Amount	Percentage
City Growth	5	18.52%
Corporate	5	18.52%
Infrastructure	15	55.56%
Executive	2	7.41%
Total	27	100.00%

Exemptions by Procurement Thresholds (\$)	Amount	Percentage
0 – 40,000	10	37.04%
40,001 – 250,000	15	55.56%
250,001 +	2	7.41%
Total	27	100.00%

* Note - Item 2.2 Procurement process exemptions are not included in the above figures*

2.2 Procurement Process Exemptions

The following exemptions primarily relate to instances where procurement processes have been undertaken using one threshold but the final cost ended up in a higher threshold once quotes were received, meaning a different procurement approach should have been used. In a small number of instances they may relate to staff not following due process, in these cases further explanation will be provided on how repeat occurrences will be avoided. When these exemptions are approved the approval encompasses the following:

- Notes the approach undertaken not being in line with the requirements of the Procurement and Contract Management Policy;
- Negates the need to go out to the market again to seek quotes using the required procurement approach; and
- Approves the award of the Works/Services to the successful contractor

From 1 April to 30 June 2026 the following procurement process exemption was approved:

PROCUREMENT THRESHOLD USED	PROCUREMENT PROCESS USED	SUCCESSFUL QUOTE VALUE (GST EX)	EXEMPTION APPROVED BY
Under \$40,000	Nil		
\$40,000 to \$250,000	Foreshore Café Pod Relocation	\$150,000	CEO
	An exemption was sought to seek 2 quotes instead of the required 3 due to the café pod relocation being considered highly specialised work, noting that an exemption was previously granted from the initial installation on the basis that there was only one available provider at the time. Since that engagement, there are now at least two known providers with relevant capability and prior involvement, both of whom will be approached to obtain quotations. This introduces a level of competition that was not previously available and provides an opportunity to achieve improved commercial outcomes and potential cost savings. It is also noted that the existing documentation for the initial installation is of a limited standard, which may increase perceived project risk for any contractor undertaking the works. This may result in higher pricing from the market to account for uncertainty in methodology, sequencing and asset handling requirements.		
	Replacement of Depot Storage Area Network (SAN)	\$56,123	GMC
	The SAN at the Depot recently failed and needs to be replaced as soon as possible, as it is the primary back up site for Council's network. Currently the network is only being backed up on virtual servers, which in normal circumstances is the secondary backup method. Due to this being a goods only purchase, an official RFQ process is not required. Council has received 2 written quotes for the replacement, from vendors that have supplied Council previously. Currently there is not a third supplier to seek a quote from on Council's supplier list, and due to the urgency of the purchase doing additional market research to find one is not considered to be prudent. The lower priced quote received is 10% cheaper than the higher one, indicating good value for Council.		
Above \$250,000	Nil.		

3. LOCAL PURCHASES:

As a contributor to Whyalla's economy, Council is committed to purchasing from local suppliers where possible, as well as ensuring value for money procurement outcomes.

There was an overall spend of \$3,361,897.39 broken down as follows:

- Local spend \$1,870,017.49; and
- Non-local spend \$1,491,879.91

Out of a total of 982 purchase orders raised for goods, works or services for the quarter:

- 634 were local; and
- 348 were non-local

A total of 64.56% were local purchases and 35.44% were non-local purchases for goods, works or services. Non-local purchases for this period were reviewed and were for the following reasons:

- | | |
|--|---|
| • Tendered goods/works/services | • Specialised products & services |
| • Training/Conferences & Accommodation | • Memberships/Subscriptions |
| • Advertising | • Events – Specialised Products/Services |
| • Software licences/Renewals | • Continuation/Variation to Tendered Works |
| • Souvenirs | • Online payments licences/approvals/regio checks |
| • Fuels | |
| • Grants/Donations | |

The following is a list of where we are spending money locally for goods, works or services:

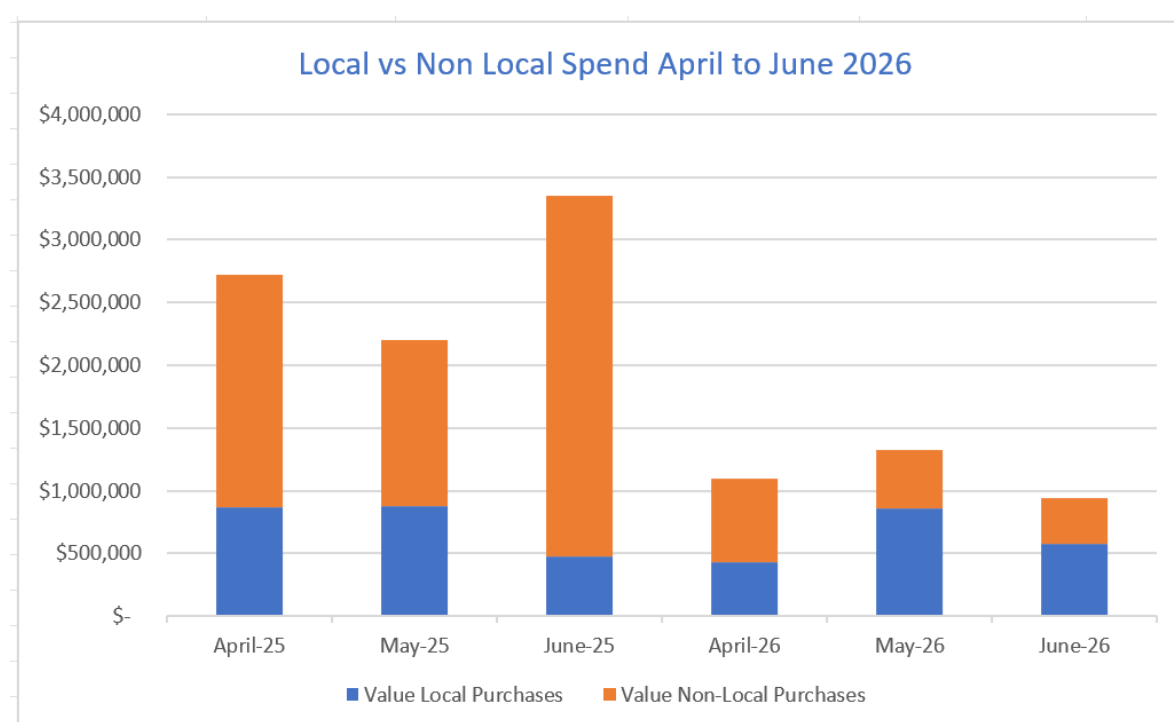
- | | |
|---|---|
| • General/Building Maintenance | • Fire and Safety |
| • Linemarking & Linemarking Maintenance | • Electrical Works & Tagging and Testing |
| • Tyres and Repairs | • Labour Hire |
| • Plant Hire & Maintenance | • Glazing |
| • Excavation & Haulage | • Plumbing |
| • Paint Supplies | • Catering |
| • Fuels and Oils | • Consumables |
| • Fabrication | • Cleaning |
| • Pest Management | • Landscape supplies |
| • Security Services | • Auto Supplies/Maintenance/Repairs |
| • Haulage | • Traffic Signal Maintenance |
| • Locksmith supplies/maintenance | • Office Furniture/Stationery Supplies |
| • Signage | • Engineering Consultancy |
| • First Aid Supplies | • Waste Management & Disposal |
| • Pre Employment Medicals | • Vehicle Trade In/Replacements |
| • Accommodation/Venue Hire | • Flight Bookings |
| • Sand Replenishment | • Window, Gutter & Pressure Cleaning |
| • Upholstery | • Tree Removals |
| • Workzone Traffic Management | • Hard Waste Collection |
| • Concreting | • Point Lowly Toilet Cleaning/Litter Collection |
| • Event Supplies & Services | |
| • Rubbish Collection/Weed Clean Up | |

The lists above show areas of significant spend and are not exhaustive.

The following tables represent local vs non-local purchase order number and value comparison for 1 April to 30 June 2026 and includes a comparison with the previous year.

2026	April	May	June	Total
Local Purchases	211	232	191	634
Non-Local Purchases	123	111	114	348
Value Local Purchases	\$430,581	\$863,049	\$576,387.68	\$1,870,017
Value Non-Local Purchases	\$666,523	\$464,015	\$361,341.48	\$1,491,880

2025	April	May	June	Total
Local Purchases	236	230	224	690
Non-Local Purchases	122	140	123	385
Value Local Purchases	\$866,934	\$881,159	\$479,055.91	\$2,227,149
Value Non-Local Purchases	\$1,851,258	\$1,316,138	\$2,874,430.75	\$6,041,827



Non-local spend included the following tendered works and where purchase orders were raised for continuation of works/services for the financial year:

- Tendered goods/works/services
- Contribution to Whyalla Sports Hub Lighting

Legislation

Local Government Act (SA) 1999

Officer Direct or Indirect Interest – Nil

Risk Assessment

Non-compliance with the Procurement Policy and *Local Government Act (SA) 1999* may expose Council to reputational, legal and financial risks.

Social Considerations – Nil

Community Engagement – Nil

Environmental Implications – Nil

Communication - Nil

Conclusion

64.56% of purchase orders raised during the period **1 April to 30 June 2026** were for Goods, Works and Services from local suppliers.

3. Items for Noting

3.2 Receive and consider internal audit report on Council's systems of control on ethical standards

Audit and Risk Committee: 28 August 2026

Author's Title:

Ellisha Papoulis, Manager People and Culture

File No.: 0-159

Directorate:

Corporate

Annexures:

Nil

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

☐

Yes

☒

No

Status:

Information classified confidential under Section 90(2) of the Local Government Act

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Yes

☒

No

Reason – Not applicable.

DISCUSSION

The purpose of this report is to provide the Audit and Risk Committee (ARC) with an overview of Council's systems and controls supporting ethical standards, integrity and organisational culture, in accordance with the approved work program.

The Audit and Risk Committee terms of reference outlines:

Ethics, Integrity and Culture

11.2. Ethics, Integrity and Culture

- 11.2.1. Provide feedback that systems of control on ethical standards, behavioural standards and conflicts of interest for Council Members, senior executives and employees are adequate.
- 11.2.2. Address issues brought to the attention of the Committee, including responding to requests for advice within these Terms of Reference from the Council or the Chief Executive;
- 11.2.3. Review Council's arrangements for its employees to raise concerns, in confidence, that the Council is not acting lawfully, ethically or in a socially responsible manner and that there are suitable protections if they do;
- 11.2.4. Oversee Council's standards of good public administration are achieved and maintained, including that Council has in place a fraud and corruption policy.
- 11.2.5. Ensure that the Council is informed of:
 - a. any material breaches of ethical standards, behavioural standards, conflicts of interest and fraud and corruption policy by a Council Member or senior executive; and

- b. any other material breaches of ethical standards, behavioural standards, conflicts of interest and fraud and corruption that call into question the culture of the Council about which the Committee becomes aware of

The following section provides details on the systems or processes in place to ensure ethical conduct across the Whyalla City Council:

What processes does Council have in place to manage Ethical behaviour?	• Fraud, Corruption, Misconduct, and Maladministration Prevention Policy - For maintaining integrity, transparency, and preventing financial wrongdoing. • Conflicts of Interest/Gifts Register – For transparency, ethical conduct, and preventing conflicts of interest • Fair Treatment Policies - Promotes fairness, equity, and compliance with legislation, fostering a positive workplace culture • Financial Delegations - Clear rules on financial authority ensure responsible resource management and accountability • Procurement Policy - inclusive of procurement declarations. Establishes guidelines for transparent and efficient purchasing processes, reducing risks of mismanagement and corruption • Public Interest Disclosure Policy - Provides protection for whistleblowers and supports accountability and good governance. • Integrity standards - Outlined in the Local Government Act 1999, sets expectations for ethical behaviour among elected officials and staff, enhancing public trust • Behavioural Management Policy and Behavioural Support Policy - Sets expectations for ethical behaviour among elected officials, enhancing public trust • Primary and Ordinary Returns and Register of Interests - for both Council Members and designated officers such as the CEO, Directors, Managers and procurement staff. Facilitates the declaration and transparency of potential conflicts of interest • EAP (Employee Assistance Program) - Supports employee well-being and mental health, contributing to a productive and healthy workforce. • Union and Union Representatives - Fosters cooperation, provides a point of escalation • Council Agenda Standard Item Declaration of Conflict - Ensures transparency and ethical decision-making in council proceedings • Recruitment and Employment practices - Enterprise Agreement and individual employment agreements outline standards of expected behaviour • Induction Program / Training Needs Analysis (TNA) - Effective onboarding and TNA promotes an understanding and refreshers where appropriate of organisational values and expectations • Performance Development Programs - Sets clear expectations and accountability, feedback and coaching, training and development • Performance Improvement Programs - Sets clear expectations and supports organisational codes of conduct • Whyalla City Council Culture Development Plan and Whyalla City Council Values Framework - Articulates organisational values and guides behaviour and decision-making
--	--

	• Whyalla City Council Culture Pulse Survey – active throughout August 2026, to measure improvement in organisational culture since last measured through informing survey in September 2025. • Customer Experience Framework – Articulates Council's service standards focussing on customer service excellence • Customer Experience Surveys – Launched August 2026 - Randomised approach to stakeholders who have engaged with Whyalla City Council, to measure effectiveness of service received, in alignment to Council's Customer Experience Framework • Complaints Handling Policy– Sets clear process for the managing of complaints against decision of council • HR. Investigative Procedure – Outlines the roles and responsibilities in Human Resource based investigations • Gifts and Benefits Register - For both Council Members and Staff. Provides guidelines for handling gifts mitigate risks of conflicts of interest and unethical behaviour • WHS Incident Reporting – modules available in Skytrust for workers to report WHS incidents • Psychosocial Incident Reporting – modules available in Skytrust for workers to report psychosocial incidents
Indicators of strong ethics, integrity and culture	In addition to Council's internal and external audit programs, detailed below are avenues of review/oversight that may indicate deficiencies in matters of ethic controls, integrity or culture. This report is in line with the activity between Financial Year 25-26: • South Australian Employment Tribunal: 1 (Ongoing) • South Australian Civil and Administrative Tribunal: 4 • Freedom of Information Applications: 4 • Independent Commission Against Crime and Corruption: 0 • Safe Work SA: 2 • Office of the Technical Regulator: 0 • Education Standards Board (Childcare Regulator): 1 • Review of Council Decisions Section 270: 0 • Section 130A of the Local Government Act 1999: 0
Risk Registers	• Operational Risk Register • Strategic Risk Register • Hazard Profile/Risk Register

RECOMMENDATION:

That the Audit and Risk Committee note the systems currently in place against ethics, integrity and culture.

3. ITEMS FOR NOTING

3.3 SERVICE REVIEW PROGRAM

Audit and Risk 28 August 2026

Committee:

Author's Title: Sue King, General Manager
Corporate Services

File No.: 0-159

Directorate: Corporate Services

Annexures:

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

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Yes

☐

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐

Yes

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No

Reason –

PURPOSE

To advise the Audit and Risk Committee (**ARC**) of Council's engagement of Placegov to work with Executive Leadership Team (**ELT**) to establish an organisation-wide Service Review Program and build internal capacity.

SUMMARY

The Service Review Program will provide a structured approach to assessing service performance, service levels, resourcing requirements, service risks and alignment with Council's strategic objectives and community expectations.

Council has engaged Placegov to support the implementation of a best-practice service review program across the organisation.

The program will support Council's commitment to sound governance and will provide greater transparency regarding service levels, resource allocation, organisational performance and service sustainability. Outcomes achieved by other councils implementing the Placegov methodology have included:

- Improved alignment between services, community expectations and strategic priorities;
- Enhanced service performance and accountability;
- Increased understanding of service costs and resourcing requirements;
- Service innovation and continuous improvement opportunities;
- Improved organisational efficiency and productivity; and
- Stronger evidence-based decision-making and service planning.

Council has adopted a three-year implementation approach to progressively embed service review practices within organisational planning and budgeting processes while developing sustainable internal capability.

Key milestones include:

Year 1 - Framework Development and Capability Building

Year 2 - Service Review Implementation

Year 3 - Organisational Maturity

The first planning workshop was held on 6 August 2026, with further workshops scheduled throughout September 2026, involving the Executive Leadership Team and key management stakeholders.

RECOMMENDATION

That the Audit and Risk Committee:

- 1. notes Council's engagement of Placegov to establish a structured Service Review Framework across the organisation.**

REPORT

BACKGROUND

In July 2023, Council appointed BDO as its service provider for the provision of an Internal Audit and Service Review Program for a period of three (3) years with a two-year renewal option. Since their appointment, BDO have undertaken the following service reviews:

- Whyalla Airport
- Whyalla Childcare Centre
- Open Spaces

In 2025, it was observed that the Service Review Program had not achieved its aim and through the ARC (12 May 2025), it was suggested that that Council separate the Service Reviews and Internal Audit and explore alternative options for the delivery of Service Reviews.

Following consideration of available options, including working with larger Councils, Placegov was engaged to assist Council in establishing an organisation-wide Service Review Framework and implementation program.

DISCUSSION

As community expectations, service demands and financial pressures continue to evolve, it is increasingly important that Council has robust mechanisms in place to assess the effectiveness, efficiency and sustainability of the services it delivers.

A key feature of the program is the development of internal capability through a structured training and knowledge-transfer approach. This approach will enable Council to establish an ongoing service review function and progressively reduce reliance on external providers, while embedding continuous improvement practices across the organisation.

Administration acknowledges that internally led service reviews may create a risk to actual or perceived independence when compared with externally facilitated reviews. Without appropriate governance controls, there is a risk that existing practices may not be sufficiently challenged or that review outcomes may be influenced by operational perspectives.

To mitigate this risk, Placegov's methodology incorporates structured assessment criteria, evidence-based evaluation processes and independent facilitation arrangements. Additional controls include Executive Leadership Team oversight, review of findings across business units, training of dedicated internal facilitators independent of the service under review, and transparent reporting through Council's governance processes. Where service reviews involve high-risk, complex or strategically significant services, Council retains the option of engaging external expertise to provide independent challenge, validation or review.

Conclusion

The Service Review Framework will provide Council with improved visibility of service performance, service risks, service costs and resource requirements, supporting more informed strategic decision-making and resource allocation. Over time, the framework is expected to enhance

organisational maturity, strengthen accountability and provide greater assurance regarding the effectiveness, efficiency and sustainability of Council's services.

The initial implementation phase has commenced, with planning workshops undertaken and additional engagement activities scheduled with the Executive Leadership Team and key stakeholders. Administration will continue to work with Placegov during Year 1 to establish the framework, develop internal capability and identify priority service areas for detailed review. The Service Review Framework has the potential to become a key component of Council's governance and continuous improvement framework, supporting ongoing organisational performance improvement and providing greater assurance to Council and the Audit and Risk Committee regarding service delivery outcomes and long-term sustainability.

3. ITEMS FOR NOTING

3.4 Annual Report on Council Insurance Claims 2025/2026

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Sandra Vigar
Finance Coordinator

File No.: 0-159, 0-209

Director: Corporate

Annexures

Nil

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

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Yes

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No

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Yes

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No

Reason – not applicable

PURPOSE

To provide the Audit and Risk Committee with an overview of Whyalla City Council's 2025/26:

- Public liability and asset incidents and claims
- Workers' compensation claims.

This aligns with section 2.3.3 of the Audit and Risk Committee's Terms of Reference "as part of Council's governance obligations to the community, Council has constituted the Committee to facilitate effective management of risk and the protection of Council assets."

SUMMARY

Whyalla City Council self-insures by contributing to Local Government Risk Services (LGRS) schemes for coverage of Motor Vehicle and Property Assets, Public Liability and Professional Indemnity as well as Workers Compensation. Council manages all insurance claims via LGRS who are supportive in managing the claims and assisting relevant staff. This report includes an overview and breakdown of our incidents and claims lodged for the 2025/26 financial year.

RECOMMENDATION

That the Audit and Risk Committee note the Annual Report on Council Insurance Claims 2025/2026 report.

3.4 Annual Report on Council Insurance Claims 2025/2026

REPORT

BACKGROUND

From the perspective of the Local Government sector in South Australia, certain insurable risks have been transferred to a number of self-managed Schemes managed by Local Government Risk Services (LGRS), via payment of an annual contribution.

The Schemes are:

- a) Local Government Association Mutual Liability Scheme (LGAMLS) for the purposes of civil liability coverage and claims management;
- b) Local Government Association Asset Mutual Fund (LGAAMF) for the purposes of asset and fleet coverage and claims management; and
- c) Local Government Association Workers Compensation Scheme (LGAWCS) for the purposes of workers compensation coverage and claims management.

Annual premiums for each of the above for the past two financial years were:

Scheme	2024/25	2025/26	Difference	%
LGA Mutual Liability Scheme	\$201,435	\$206,876	\$5,441	2.7%
LGA Asset Mutual Fund	\$370,107	\$382,464	\$12,357	3.3%
LGA Workers Compensation Scheme Gross	\$618,395	\$632,951	\$14,556	2.4%
<i>Less Rebate</i>	\$301,768	\$313,312	\$11,544	
LGA Workers Compensation Scheme Net	\$316,627	\$319,639	\$3,012	1.0%

DISCUSSION

Local Government Association Workers Compensation Scheme (LGAWCS)

Claim data for the past 5 financial years are provided to assist with identifying trends.

	2021/22	2022/23	2023/24	2024/25	2025/26
Total Claims	9	5	12	9	7
Accepted Claims	8	5	8	6	6
LTI Days	25	23	62	86	340
Scheme Costs - Accepted Claims	\$ 37,122	\$ 25,775	\$ 52,211	\$ 48,232	\$ 153,486
Scheme Costs - Rejected Claims	\$ 180	\$ -	\$ 41,209	\$ 5,601	\$ 50,290

During 2025/2026 there was a total of 6 successful claims, with 270 lost time injury (LTI) days. Of the 6 successful claims two have been finalised. In comparison, during 2024/25 there was a total of 6 successful claims, with 86 LTI days.

There was also a claim that was ultimately rejected, but which did cover the costs of 70 LTI days.

There were 3 significant claims which made up 99% of the LTI days and 94% of the costs.

Significant Claims	LTI Days	Cost
Claim 1	192	\$ 90,743
Claim 2 - rejected	70	\$ 50,290
Claim 3	75	\$ 50,403

Claim 1 and 2 are both mental health claims, the first ones that Council has ever dealt with. These types of claims are complex in nature, and the scheme are still developing their systems to deal with them, meaning that they result in much higher LTI days and costs, when compared to traditional physical claims. The other claim related to an employee injured when assisting on a large council project.

Injuries/Claims

One of the successful claims and the rejected claim were in the mental disorder category.

Two of the successful claims fell into the nervous system category under deafness. These are historic claims relating to employees that worked for Council decades ago, before many of Council's current controls and systems were put in place.

Of the 3 remaining claims, 1 related to ligament/tendon/muscle injury (knee), 1 to musculoskeletal (shoulder) and 1 to lacerations (head).

All of the submitted claims were depot employees working in various areas of Council. Injuries and worksites did not show a consistent trend of possible causes.

Local Government Association Mutual Liability Scheme (LGAMLS)

For reporting purposes, Public Liability incidents have been categorised into five broad categories.

Slips and falls	A person has slipped or fallen, most commonly on a footpath. These may or may not involve personal injury.
Assets	Damage potentially caused by our assets e.g. pothole in a road causing damage to a vehicle.
Works	Damage caused by Council works e.g. a mower flicking a rock up onto the windscreen of a passing vehicle.
Trees	Damage caused by trees.
Other	Those incidents (including personal injury) that do not fit into any of the above categories.

LGA Mutual Liability Scheme Claims				
Type	2024/25		2025/26	
	Claims	%	Claims	%
Slips and falls	7	33.3%	11	45.8%
Assets	1	4.8%	1	4.2%
Works	5	23.8%	5	20.8%
Trees	5	23.8%	6	25.0%
Other	3	14.3%	1	4.2%
	21		24	

Key Observations

- The number of claims has risen to 24 in 2025/26
- 8 falls arose from footpath issues and 3 occurred in open space areas.
- The majority of works type claims were damage to properties/assets caused by mowers.
- There were 6 claims relating to trees causing damage to property/assets.
- The other claim related to an incident at Council's marina.

Further Information on Public Liability

Slips and falls

Notifications of slips and falls are actioned in a two-pronged approach:

- *Hazard identification and mitigation/elimination*
Our infrastructure crew are alerted to the incident so that they can attend the area, identify and assess any hazards, make the area safe and either undertake immediate remedial action or schedule such into the work plan.
- *LGAMLS notification*
As members of the scheme, the scheme rules require that members notify the scheme of all civil liability claims received and all incidents which have the potential to become claims. These claims are managed in their entirety by LGAMLS and Council is at arm's length in this process.

Under South Australian law councils have a power and not a duty to repair and maintain footpaths and roads. The Courts have long held that to impose such a duty on councils to maintain footpaths and roads infrastructure in perfect condition would constitute a massive financial cost which would be unsustainable without those costs being passed on to the community through higher taxes or increases in Council rates.

In recognition of this, councils can rely on the immunity provisions provided by Section 42 of the (South Australian) Civil Liability Act against claims for compensation arising from incidents which are said to have been caused by any failure to maintain footpaths, roads and such structures.

Section 42 of the Civil Liability Act states as follows:-

- 1) A road authority (which includes councils) is not liable in tort for a failure –
 - a) To maintain, repair or renew a road; or
 - b) To take other action to avoid or reduce the risk of harm that results from a failure to maintain, repair or renew a road.
- 2) In this section –

road means a street, road or thoroughfare to which public access is available to vehicles or pedestrians (or both), and includes –

 - a) A bridge, viaduct, busway (including the O-Bahn) or subway;
 - b) An alley, laneway or walkway;
 - c) A carpark;
 - d) A footpath;
 - e) A structure associated with a road;

The appropriateness of councils being afforded this protection under common law is reinforced by the Courts view that pedestrians must be alert to their surroundings and be aware of the fact that outdoor surfaces such as roads and footpaths cannot always be expected to be perfectly flat, nor can they expected to be entirely free of hazards.

Works

As works damages claims are generally well below our excess, these are usually settled directly with the affected person using operational budgets. Such matters are managed with an aim to deliver high level customer service and to resolve these claims as promptly as possible. A release voucher is signed releasing Council from any further obligation in the matter. Claims data is regularly reviewed to assess patterns and identify opportunities for improved management.

Trees

Council is afforded a statutory immunity in relation to damage caused by street trees, pursuant to Section 245 of the Local Government Act 1999, which provides that Council is not liable for any loss caused by street trees.

Statutory limitations

The statutory limitation period for personal injury claims is 3 years. For all other civil liability claims the limitation period is 6 years. This means that an incident might occur, and it could be up to 3 years or 6 years before a formal claim is submitted to Council. Provided that an incident was notified to the Scheme at the time, then all evidence necessary to respond to the subsequent claim should have been preserved.

In relation to injury claims concerning children, the limitation period of 3 years does not commence until their 18th birthday, meaning they have until their 21st birthday to issue proceedings. This creates the potential for injury claims to be received by Council many years after the incident. It is imperative that Council informs the Scheme of all incidents involving injured children.

Local Government Association Asset Management Fund (LGAAMF)

2025/26 LGA Asset Mutual Fund Claims				
Type	Claims	Value of Claims	% of Claims	% of Value
Vehicle	11	\$ 11,840	32.4%	11.5%
Property	23	\$ 91,487	67.6%	88.5%
	34	\$ 103,327		

2024/25 LGA Asset Mutual Fund Claims				
Type	Claims	Value of Claims	% of Claims	% of Value
Vehicle	14	\$ 4,837	48.3%	8.9%
Property	15	\$ 49,224	51.77%	91.1%
	29	\$ 54,061		

Key Observations

- The number of claims is overall relatively consistent with 2024/25.
- Vehicle claims continue to be focused primarily on replacement windscreens, the average cost of which are increasing quickly over time.
- Primarily, property claims related to vandalism by number.
- Three non-vandalism claims make up the majority of the overall value of property claims, which is the reason for the increase in claim value from last year.

Claims for 2025/2026

Vehicle

- 8 claims at a cost of \$7,918 related to windscreen damages to Council vehicles.
- the other 3 incidents were either very minor in nature or not the fault of Council.

Property

- 3 claims make up two thirds of the overall claim value:
 - Burnout of an air conditioner unit at the library.
 - A contractor backing into a boundary fence at the Pt Lowly Cottages.
 - A truck knocking down traffic lights at the Norrie/Nicolson intersection.
- 1 claim relates to a truck driving through the airport fence after leaving the highway, however this claim has not yet been finalised.
- All other claims relate to vandalism.

Financial Implications

The workers compensation premium is calculated using the budgeted employee costs of Council combined with the overall contribution rate set by the scheme. The maximum rebate available is impacted by the performance of the scheme as well as the quantum of claims made by Council over the past 4 years, with 50% of this amount guaranteed and the other 50% earned by completing any improvement actions identified during an annual audit. So, while Council can't completely control the overall premium, our actions can materially impact the cost from year to year.

Council also undertakes a comprehensive insurance review on an annual basis which ensures appropriate asset coverage whilst allowing Council's insurance premiums to be set at the correct level. Insurance costs have increased at higher than CPI over time due to increases in underlying asset values, however, costs have likely increased at a much slower rate than if Council was not part of a self-insurance scheme.

Strategic Plan

- Objective 2.1 Create a city that is attractive and showcases our natural and built assets.
Strategy 2.1.3 Promote, protect, and rehabilitate Whyalla's unique and historical built environment.
- Objective 4.1 Whyalla Council Members commit to serving the Community.
Strategy 4.1.2 We will make decisions based on facts, not emotions.

Legislation

Local Government Act 1999

South Australian Civil Liability Act

Officer Direct or Indirect Interest – Nil

Risk Assessment

Membership in the LGRS schemes limits our exposure to unacceptable financial, reputational and operational risk. Council's membership of the LGAMLS constitutes as compliance for s142 of the Local Government Act 1999 – Duty to insure against liability.

As a Member of the LGRS Schemes and Fund, Whyalla City Council must ensure that it has developed, endorsed and implemented WHS, asset and risk management protocols, in line with Council's Risk Management Policy. The policy recognises that effective management of risk will support successful achievement of our vision and strategic objectives and asserts Council's commitment to developing and maintaining structured and comprehensive risk management processes.

A significant part of budgeted annual spend is devoted to repairing, maintaining and upgrading our public assets to deliver safe and sustainable services to our community. Asset Management Plans outline the financial and technical elements for managing these assets.

Social Considerations – Nil

Community Engagement – Nil

Environmental Implications – Nil

Communication – Nil

Conclusion

This report focuses on Council's insurance cover provided for Workers Compensation (LGAWCS), Assets (motor vehicle and property)(LGAAMF) and Public Liability (LGAMLS). An overview of claims for the 2025/26 financial year is provided, along with prior year(s) comparable data.

3. Items for Noting

3.5 Internal Audit Project– Human Resource Planning and Management

Audit and Risk Committee Meeting: 28 August 2026

Author's Title:

Ellisha Papoulis –Manager People and Culture
Lauren Green – People & Culture Business Partner

File No.:

Director:

Corporate

Annexures

Annexure A: BDO HR Planning Management Review – Final

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

Status:

Information classified confidential under Section 90(2) of the Local Government Act

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Yes

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No

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Yes

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No

Reason – not applicable

DISCUSSION

As Council's Internal Auditor, BDO Advisory (BDO) developed an internal audit program for Whyalla City Council in February 2024. The program was accepted by the Audit and Risk Committee (ARC) and Council.

The program consist of 7 projects, the objective of Project 4 was to assess adequacy of Whyalla City Council's *Human Resource Planning and Management* processes to ensure current and future skills and service requirements are met.

BDO provided a scope to Council for the work in February 2026, which was presented to the ARC in the same month. The agreed scope focused on the following areas;

- Attraction and retention of staff
- Training and professional development
- Resource allocation
- Succession planning
- Staff culture and wellbeing
- Industrial relations requirements

A draft report was submitted to the Audit and Risk Committee at the June 2026 meeting.

Following feedback from the ARC at its June meeting, and further review by the People and Culture Team in consultation with BDO, the findings within the BDO Audit Report have been updated to reflect a moderate rating under BDO's rating methodology. This methodology was agreed as part of the audit scope and is documented within the report.

Council accepts these ratings and has adopted a staged implementation approach within its management action plan. Accountabilities and delivery dates have been established having regard to operational risk, organisational benefit, existing work underway, complexity, dependencies, capability and available resourcing.

The staged actions and timeframes outlined in the management response form Council's implementation roadmap across 2026, 2027 and 2028.

Financial Implications

Specialist services or support may be required should the Executive Leadership Team elect to develop a strategic workforce plan following the People and Culture presentation. All other actions are expected to be delivered in-house within existing staffing budgets.

RECOMMENDATION

The Audit and Risk Committee note the final BDO report.

Whyalla City Council

HR Planning & Management Review

August 2026

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Executive summary

Background

As part of the internal audit Plan 2022/23 - 2025/26 for Whyalla City Council (WCC) an internal audit of HR planning and management was planned to address the risk of 'lack of effective organisational development and human resource strategy.' This risk was assessed as a 'moderate' residual risk in the strategic risk assessment conducted in October 2023.

Objectives

The objective of this project was to assess the adequacy of WCC's human resource planning and management processes to ensure current/future skills and service requirements were met.

Scope and approach

The scope of the Human Resources Planning and Management Review considered processes and internal controls relevant to:

- Identification of skills requirements
- Attraction and retention of staff
- Training and professional development
- Resource allocation
- Succession planning
- Staff culture and wellbeing
- Industrial relations requirements.

The project also assessed operational compliance with WCC's Human Resource (HR) management policies and procedures.

Appendix 1 details the approach undertaken to perform this review.

Disclaimer

BDO limited the procedures performed during this internal audit project to inquiries of relevant personnel, inspection of evidence and observation of, and enquiry about, the operation of the control procedures for a small number of transactions or events.

Our procedures are not designed to provide assurance as defined by the Australian Auditing Standards (AUASB Standards) and an audit opinion was not expressed in this report. An internal audit project does not provide all of the evidence that would be required in an audit.

The matters raised in this report are only those that come to our attention during the course of performing our procedures and may not necessarily be a comprehensive statement of all the weaknesses that may exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, comply with laws and regulations and avoid fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist.

Our report was prepared solely for the internal use of WCC. No responsibility to any third party shall be accepted, as our report has not been prepared, and is not intended, for any other purpose. The responsibility for determining the adequacy or otherwise of the procedures performed by BDO is that of WCC management and the procedures performed are solely to assist you in assessing the processes reviewed by BDO.

WCC should assess management actions for their full commercial impact before they are implemented.

Overall assessment

The rating, provided in the table, reflects our overall assessment of the control environment that was assessed by this review. Appendix 2 outlines the differing rating levels and their respective definitions.

Engagement Summary		
Objective	The objective of this project was to assess the adequacy of Whyalla City Council's (WCC) human resource planning and management processes to ensure current/future skills and service requirements were met.	
Conclusion	Overall, Whyalla City Council's HR planning and management processes and controls are assessed as partially effective in supporting workforce capability, capacity, and the management of people-related risks. In some areas, including PDP completion, WHS documentation, and the organisational culture development initiative, processes and controls are operating as intended and demonstrate sound practice. However, the absence of integrated and fully operationalised strategic workforce planning, resource allocation and succession planning represents a key weakness in the overall HR governance environment. While elements of workforce planning, talent management, retention, and training activities exist, these are not consistently integrated to provide leadership with a consolidated, forward-looking view of workforce capability, succession risk, and future service delivery requirements. In addition, limitations in workforce analytics, inconsistent use of HR data, and the absence of clearly defined organisational expectations for mandatory training completion reduce Council's ability to proactively identify, monitor, and respond to emerging workforce, capability, and compliance risks. Key issues noted from the engagement included: • Absence of Strategic Workforce Plan • Absence of Resource Allocation and Succession Planning • Weak Articulation of the Employee Value Proposition and Limited Attraction Capability • Insufficient Strategic Insight into Workforce Retention • Absence of Performance Development Plan Guidance • Outdated and Incomplete HR Policy Framework • Incomplete Work Health and Safety Competencies • Unstructured Employee Health and Wellbeing Framework • Low Completion Rates for Mandatory Training These have been raised as 'medium' risks (x9) and are further explained in the Summary of Issues and Recommendations table below.	Rating Partially Effective

Good practices

The review identified that WCC has established and maintained a variety of good practices in relation to HR planning and management as noted below:

Good Practices	
1. PDP Completion Rates	Through review of Council's performance and development documentation, we examined the 2025-2026 Personal Development Plan (PDP) data. The review focused on the extent of PDP completion, evidence of managerial and HR oversight, and the effectiveness of monitoring controls. We identified: • High rate of PDP completion and sign-off by the relevant People Manager (96%) • End-to-end accountability built into the PDP process • Consistent application across directorates • Ongoing completion monitoring and management oversight. Our review suggests that the PDP process appears to be well embedded and actively managed, supporting Council's broader performance, development and wellbeing objectives.
2. Organisational Culture and Leadership Development	Whyalla City Council has demonstrated a strong and deliberate commitment to building a positive organisational culture, commencing with a significant culture development initiative around 2023. Consistent with established management research (including Mintzberg, Drucker and Ashkanasy), Council recognises organisational culture as a key driver of performance and long-term success. In 2025, Council engaged an external provider to undertake a Culture Values Assessment. This assessment identified a range of positive cultural attributes within the organisation, including family, honesty, respect and caring, while also highlighting areas for development such as hierarchy, bureaucracy, confusion and blame. Council has effectively leveraged these insights to define a clear target culture, articulated through the Whyalla City Council Values and Behaviours Framework 2026. Recognising that sustainable culture change requires coordinated effort over time, Council—working with the external provider—has developed a comprehensive Culture and Leadership Development Plan (February 2026). The Plan is clearly aligned to Council's strategic direction and positions culture and leadership as key enablers of organisational success. It outlines a structured program of initiatives at individual, divisional and organisational levels, supported by an indicative implementation timeline from March 2026 to December 2027. Progress is planned to be monitored through six-monthly pulse surveys, supporting ongoing insight and course correction. This structured, evidence-based approach reflects good practice in managing organisational culture, particularly given the inherently complex and less tangible nature of culture change. Council's continued focus, sustained leadership commitment and disciplined monitoring will support momentum and maximise the long-term benefits of the initiative. We recommend maintaining strong commitment to the implementation and review of the Culture and Leadership Development Plan, including six-monthly progress tracking as planned, will assist Council to embed a positive, high-performing organisational and leadership culture over the medium term.

Summary of Issues and Recommendations

The table below provides a high-level overview of each recommendation, its risk rating, the responsible officer and their position, and the date by which the recommendation will be implemented. The listed recommendations, responding actions and expected dates for implementation have been discussed with key stakeholders. A detailed summary of each recommendation and its respective findings is provided in this report under section **Detailed Findings**. The risk ratings are based on BDO Priority Ratings outlined in Appendix 3.

We acknowledge that the findings will require a number of management actions to address the recommendations made in this report. The management actions detailed in the Detailed Findings and Recommended Actions section vary in complexity and we note that interdependencies may exist. We are cognisant that implementation of these actions will require considerable planning and allocation of resources, noting that the current P&C team is very small with a lack of HR experience across newer team members. As such, we acknowledge that some actions may need to be outsourced to specialist providers to address internal resource constraints. We recommend that WCC develop an overarching road map to address the more complex recommendations, with staged milestones to provide incremental uplift in HR planning and management over a two-to-three year period.

Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
1. Absence of Strategic Workforce Plan	Moderate	1.1 WCC to develop a Strategic Workforce Plan that will identify current and anticipated skill requirements, aligned to Council's strategic goals, including an organisation-wide training needs analysis, and how to address these needs. We have included Suggested elements of a Strategic Workforce Plan (refer Appendix 4) which may provide useful information for Council.	1.1 WCC acknowledges the need for a structured approach to workforce planning and will develop a roadmap for the delivery of a Workforce Plan, informed by Appendix 4 of this report and Julie Sloan's Workforce Planning Guide. The roadmap will consider organisational priorities, timeframes and available resourcing, including activities delivered internally and those requiring external specialist support	Manager People and Culture	December 2027
2. Absence of Resource Allocation and Succession Planning	Moderate	2.1 WCC to clarify resource allocation and succession planning across the organisation via implementation of Stages 2 and 3 of the Talent Management Strategy.	2.1 Talent Management Strategy to be reviewed in alignment with this report and implementation on Stage 2 to commence from November 2027.	Manager People and Culture	November 2027

Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
3. Weak Articulation of the Employee Value Proposition and Limited Attraction Capability	Moderate	3.1 WCC to undertake research to define its EVP which should then be published and promoted.	3.1 WCC will undertake research and consultation activities to define and articulate its Employee Value Proposition (EVP), with consideration to organisational culture, benefits, workforce strengths and attraction opportunities.	People and Culture Advisor	December 2026
		3.2 WCC to develop a 'whole of organisation' Attraction Strategy drawing on existing plans and documents within council, with a focus on developing a targeted strategy for filling key/critical vacancies.	3.2 WCC will develop a whole of organisation Attraction Strategy to support workforce attraction, succession planning and recruitment outcomes, with consideration to critical and hard-to-fill roles, workforce trends and available organisational resourcing.	People and Culture Business Partner	December 2026
4. Insufficient Strategic Insight into Workforce Retention	Moderate	4.1 WCC to collect and analyse retention data over a longer time scale and extrapolate future workforce and resource trends to inform a develop a 'whole of organisation' retention strategy.	4.1 WCC to improve workforce data analysis and reporting to better understand employee retention trends, workforce risks, culture and pulse surveys outcome and future staffing needs, WCC will strengthen workforce data analysis and reporting to provide greater visibility of key workforce trends, risks and emerging needs, including: 1. Why employees leave 2. Which areas have higher turnover 3. What roles are difficult to retain 4. Upcoming retirements or workforce gaps 5. Trends in absenteeism, tenure and recruitment 6. Future workforce and resourcing pressures	People and Culture Advisor People and Culture Business Partner Manager People and Culture	May 2028

Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
5. Absence of Performance Development Plan Guidance	Moderate	5.1 WCC to finalise, approve and circulate the Professional Development Policy and Procedure.	5.1 WCC will endeavour to work on the PDP Pol/Pro by June 2026, in alignment to inform and guide the 2026/2027 PDP rollout.	People and Culture Advisor	August 2026
		5.2 WCC to develop a PDP User Guide and training to convey the importance and value of the process for the individual as well as the organisation as a source to identify skill requirements, noting that PDP goal setting should be expressly linked to divisional and organisational priorities.	5.2 WCC will complete this work in alignment with the 2026/2027 PDP Cycle 1 commencement,	People and Culture Business Partner	August 2026
		5.3 Data and information that is collected via the PDP process to be analysed at a divisional and whole of organisation level to determine skill and knowledge requirements.	5.3 WCC will commence this work, with focus on ensuring clear data fields in rollout of the PDP cycle, once a HRMS system is implemented. * Earmarked for October 2028; The next phase is to identify a suitable system to support the PDP cycle while also enabling P&C to capture, analyse, and report on workforce data. At present, we are limited to reviewing results at an individual level. Without a dedicated system, we do not have the resources to efficiently extract and consolidate information from Word documents into meaningful reports for P&C and the Executive Leadership Team.	People and Culture Business Partner	* October 2028

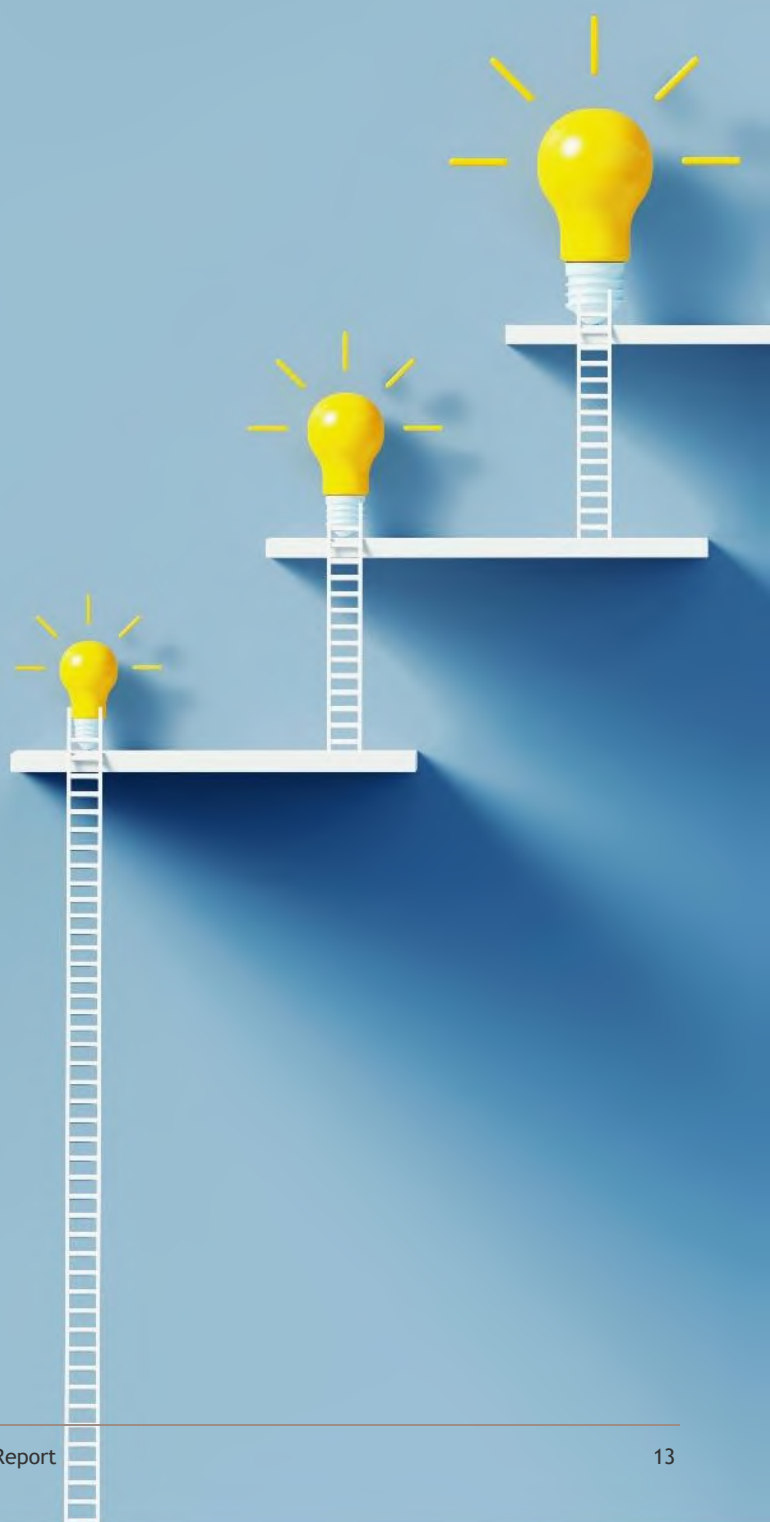
Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
6. Outdated and Incomplete HR Policy Framework	Moderate	6.1 WCC to prioritise the finalisation, approval and circulation of the following draft policies and procedures: - Professional Development Policy and Procedure (Refer Recommendation 5.1) - Recruitment and Selection Policy - Rewards and Recognition Policy and Procedure.	6.1 WCC recognises the importance of employee recognition in supporting engagement and organisational culture. Any reward and recognition initiatives must be equitable, transparent, consistently applied and aligned with industrial obligations, governance requirements and appropriate use of public resources. Guidance will be taken from the LGA Employee Recognition Guideline. No/low cost initiatives already undertaken and/or to be further explored: - peer recognition - values and behaviours recognition - service milestones - safety recognition - formal award program participation with governance oversight - Use of talent matrix to support attendance determination at LGA or other forums Recruitment and Selection Policy and Procedure is in progress.	People and Culture Business Partner Manager People and Culture	March 2027
		6.2 WCC to prioritise the development of the following HR policies and procedures: - Separation Policy and Procedure - Eligibility for Re-employment Policy and Procedure - Classification and Reclassification Procedure.	6.2 Eligibility for re-employment can be written into Recruitment and Selection and does not require a standalone POLPRO. Classification and Reclassification Policy and Procedure to be developed.	People and Culture Business Partner	October 2027

Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
7. Incomplete Work Health and Safety Competencies	Moderate	7.1 WCC to extend the current WH&S focus on training and professional development to a whole of organisation review of worker competence.	7.1 WCC will review its HR Induction and Training processes for opportunity combine the WHS or HR process to incorporate a wider organisational lens.	Manager People and Culture People and Culture Business Partner	April 2027
8. Unstructured Employee Health and Wellbeing Framework	Moderate	8.1 WCC to prioritise development a Health and Wellbeing Policy and Procedure with links to wellbeing related guidelines.	8.1 WCC will review the existing LGRS WHS Framework rollout to explore leverage of existing Policy and Procedure.	WHS & Risk Business Partner	November 2026
		8.2 WCC to develop a detailed action plan to support the implementation of the WH&S Vision Statement 25.	8.2 The Work Safely Live Fully Vision statement will be reviewed for the 2026/2027 period with a plan attached to be adopted by ELT.	WHS & Risk Business Partner	December 2026

Issue Title	Risk Rating	BDO Recommendation	Management Action Plan	Responsibility Officer & Position	Delivery Date
9. Low Completion Rates for Mandatory Training	Moderate	9.1 Formally define and monitor minimum training completion targets for staff, roles, and competencies, with explicit thresholds for high-risk and legislatively mandated training.	9.1 The Training Needs Analysis (TNA) is deemed mandatory. Options for outsourcing configuration changes to the Skytrust system are currently being investigated (critical and high-risk competency/licence/ticket/training to be categorised). This would enable specific reporting on high-risk items and provide clearer monitoring capabilities.	WHS & Risk Business Partner	December 2026
		9.2 Implement targeted escalation processes for specialised and senior management roles where non-completion presents heightened governance risk.	9.2 The Training and Development procedure provides escalation pathways to People Managers, the Work Health Safety Committee, Joint Consultative Committee (where required) and Executive Leadership Team. Review of frequency and thoroughness for improvements to occur in line with 9.1, where training items can more easily identifiable as critical/high risk.	WHS & Risk Advisor	December 2026

Improvement opportunities

An improvement opportunity (rather than any control gap) was identified during this Internal Audit project. Given the nature of the observation, it has not been prioritised using the framework outlined in Appendix 3 but is presented for WCC's consideration in the Improvement Opportunities section of this report.



Detailed findings

1. Absence of Strategic Workforce Plan

Moderate

Finding

Strategic Workforce Plans are not a formal requirement in the Local Government Act, however, with labour, skill and experience shortages in the employment market it is 'better practice' to be proactive in attracting, developing and retaining suitable staff. A Strategic Workforce Plan is typically used to identify the current and future skill requirements as well as the processes for sourcing such resources.

In the absence of Strategic Workforce Plan, a skills analysis/audit or training needs analysis can also assist in identifying current and future skill requirements. We understand that WCC does not currently have a Strategic Workforce Plan, nor has it undertaken a skills analysis/audit or skills based training needs analysis.

The P&C team presented a Talent Management Strategy (July 2025) to the Leadership Group which proposes a three-stage approach:

- Stage 1 - Talent Review
- Stage 2 - Workforce Planning (including Succession Planning and Development Planning)
- Stage 3 - Managing Performance Program.

The aim of the Talent Management Strategy is to *'understand our workforce planning needs on a rolling 2-year period together with our retention risks and overlaying that with an understanding of the performance and capability of the workforce, Council can better understand future skills gaps and put succession plans and /or development plans in place to ensure the stability of Council's operations going forward.'*

Discussions and walkthroughs with the P&C team, indicate that Stage 1 was completed in late 2025, however Stages 2 and 3 have not yet commenced as these stages are contingent on the Culture and Values Framework which was recently redeveloped.

In addition, we were provided with a series of WCC artefacts which contribute to workforce planning as follows:

- Career Pathways Framework 2022-2025 which outlines Councils' commitment to developing and mentoring trainees, graduates, cadets and apprentices. The document includes a Career Pathways Cycle with workforce planning-related elements
- Organisation charts for the five divisions across Council detailing the current incumbents as well as roles that are vacant
- People and Culture Analytics report (Sept 2025) prepared for the Audit and Risk Committee summarising key metrics across the WCC workforce
- A 2025/26 Training Needs Analysis (TNA) which is limited to mandatory training requirements (predominantly WHS and HR-related training) which includes a future-focused schedule of mandatory training. The TNA does not consider broader training requirements to fulfil position duties.

While these documents provide useful information, they do not provide a strategic lens for workforce planning including consideration of alignment to the strategic plan, growth management, or response to local challenges.

Implication

Without a current Strategic Workforce Plan, including an organisation-wide training needs analysis to determine individual and collective skill gaps, Council may be unable to deliver its strategic goals and sustainably meet current and future service delivery needs. This may impact the capacity for growth, putting the LTFP at risk as well as customer and stakeholder satisfaction.

Recommendations

Ref	Recommendations
1.1	WCC to develop a Strategic Workforce Plan that will identify current and anticipated skill requirements, aligned to Council's strategic goals, including an organisation-wide training needs analysis, and how to address these needs. We have included Suggested elements of a Strategic Workforce Plan (refer Appendix 4) which may provide useful information for Council.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
1.1	WCC acknowledges the need for a structured approach to workforce planning and will develop a roadmap for the delivery of a Workforce Plan, informed by Appendix 4 of this report and Julie Sloan's Workforce Planning Guide. The roadmap will consider organisational priorities, timeframes and available resourcing, including activities delivered internally and those requiring external specialist support	Manager People and Culture	December 2027

2. Absence of Resource Allocation and Succession Planning

Moderate

Finding

WCC has identified the current workforce profile and vacancies across its five divisions however there is no documentation describing how the organisation intends to fill current vacancies or allocate resources. While the draft Recruitment and Induction Policy describes the organisation's commitment to merit-based recruitment, this represents just one approach for securing the necessary employees with the required skills.

The Skills SA 'Jobs and Skills Outlook for SA 2024'¹ report outlines that there will likely be an employee, skills and experience shortage due to baby boomers leaving the workforce compounded by growing demand in the defence and mining sectors. The report also describes 'regional workforce fragility' and make specific reference to local government.

This contextual information highlights the need for a planned and systematic approach to replacing experienced workers who are retiring as well as filling normal vacancies. Doing so maintains service continuity, mitigates risk and importantly reduces the dependence on sourcing skills and labour from the open market.

As noted in Finding #1, Stage 2 of the Talent Management Strategy includes consideration of succession planning as part of the workforce planning, which should assist in addressing position vacancies, however, this exercise has not yet been undertaken.

Implication

Without an integrated workforce and succession plan, Council may be unable to sustainably meet current and future service delivery needs. This increases exposure to skill shortages, prolonged vacancies, and loss of critical capability.

Recommendations

Ref	Recommendations
2.1	WCC to clarify resource allocation and succession planning across the organisation via implementation of Stages 2 and 3 of the Talent Management Strategy.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
2.1	Talent Management Strategy to be reviewed in alignment with this report and implementation on Stage 2 to commence from November 2027.	Manager People and Culture	November 2027

¹ skills.sa.gov.sa

3. Weak Articulation of the Employee Value Proposition and Limited Attraction Capability

Moderate

Finding

Council presented a series of plans, policies, documents and reports that indirectly describe the features and benefits of the City of Whyalla and council as a positive employer, however, there does not seem to be a clearly articulated Employee Value Proposition (EVP).

The WCC website does have a 'Careers at Council' page that describes the services and values of the organisation as well as that it is a 'welcoming and inclusive workplace'. These descriptions are largely generic and do not differentiate Council from most other responsible employers.

An effective EVP is typically the starting point to attract potential employees and comprises a bundled set of elements that include, remuneration, conditions, career prospects, values and additional benefits. It is also an essential factor in retaining staff as they are able to appreciate their current 'employment package' when compared to possible alternatives.

The People and Culture Analytics report (Sept 2025) includes a section titled 'Attraction' which described the average time in days taken to fill vacancies (57). It did not mention Council's EVP nor did it describe any methods used to attract staff to council other than advertising.

Once an organisation has defined its EVP it is then in a position to develop its Attraction Strategy. WCC did not provide any documentation, plan or strategy to attract potential employees to the organisation.

Attraction strategies can range from general 'whole of organisation' approaches to those that are targeting a particular set of skills. The 'messaging' can be delivered through a variety of channels depending on the audience.

Rural locations will often highlight location and lifestyle benefits as well as flexible and family friendly offerings. They can also be seen as a way to fast-track careers or for those seeking a career change.

Implication

The absence of a defined EVP and attraction strategy may limit Council's ability to attract suitably skilled candidates. This may exacerbate workforce gaps, particularly in a competitive regional labour-market.

Recommendations

Ref	Recommendations
3.1	WCC to undertake research to define its EVP which should then be published and promoted.
3.2	WCC to develop a 'whole of organisation' Attraction Strategy drawing on existing plans and documents within council, with a focus on developing a targeted strategy for filling key/critical vacancies.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
3.1	WCC will undertake research and consultation activities to define and articulate its Employee Value Proposition (EVP), with consideration to organisational culture, benefits, workforce strengths and attraction opportunities.	People and Culture Advisor	December 2026
3.2	WCC will develop a whole of organisation Attraction Strategy to support workforce attraction, succession planning and recruitment outcomes, with consideration to critical and hard-to-fill roles, workforce trends and available organisational resourcing.	People and Culture Business Partner	December 2026

4. Insufficient Strategic Insight into Workforce Retention

Moderate

Finding

The People and Culture Analytics report (Sept 2025) includes a section titled 'Retention' which described a number of metrics relating to tenure such as age and headcount. Overall, it reported that the average age of a Council employee was ~46 years old with an average tenure of ~11 years. As a consequence, average turnover was reported to be 10.6% (17 departures in the period reported (unstated)) which was well below the quoted 2022 Local Govt Skills and Capability Report of 15.6% but higher than the SA Public Service figure which we understand is approximately 8%. A later report (dated December 2025) provided some comparative data which showed a similar result.

WCC did not provide longitudinal data (i.e. preceding 5 years) which means that it is difficult to draw any reliable conclusions from the analytics presented. Additionally, there were no projections provided for the next 3-5 years and, although we acknowledge this is an inexact science, it serves to scope the likely/possible future extent of turnover, which in turn stimulates thinking about ways this may be addressed in the mid-term.

A Culture Survey was conducted in 2025 however it did not ask employees about their level of satisfaction nor did it ask respondents to indicate their future job intentions.

No Retention Strategy and no related policies or plans were presented, however, a draft policy was presented covering Rewards and Recognition. One of the aims of this policy is to acknowledge employees who have made a positive contribution which may assist in retaining skilled individuals.

Implication

Insufficient analysis of retention and turnover trends, documented as part of a Retention Strategy, may limit Council's ability to identify and respond to emerging workforce risks. This may result in avoidable attrition, increased recruitment costs, and reduced workforce stability.

Recommendations

Ref	Recommendations
4.1	WCC to collect and analyse retention data over a longer time scale and extrapolate future workforce and resource trends to inform a develop a 'whole of organisation' retention strategy.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
4.1	WCC to improve workforce data analysis and reporting to better understand employee retention trends, workforce risks, culture and pulse surveys outcome and future staffing needs, WCC will strengthen workforce data analysis and reporting to provide greater visibility of key workforce trends, risks and emerging needs, including: 1. Why employees leave 2. Which areas have higher turnover 3. What roles are difficult to retain 4. Upcoming retirements or workforce gaps 5. Trends in absenteeism, tenure and recruitment 6. Future workforce and resourcing pressures	People and Culture Advisor People and Culture Business Partner Manager People and Culture	May 2028

5. Absence of Performance Development Plan Guidance

Moderate

Finding

WCC presented a Professional Development Plan (PDP) Process Review presentation to People Managers (October 2025) and examples of its PDP templates (dated Sept 2025) covering what appears to be a three stage process including: Start-of-cycle Planning (due end November), Mid-cycle Review (due end March) and End-Cycle Review (due mid-August). This documentation did not appear to be accompanied by a 'user guide' for staff or evidence of initial and ongoing training regarding successful PDP completion. We note that a Professional Development Policy and Procedure have recently been drafted in March 2026, but are yet to be finalised and endorsed.

The described PDP process is as follows:

1. A review of the job holders position description (PD), however there is no question or prompt to determine if the PD is an accurate reflection of the current or anticipated future role.
2. Review the 'employees' performance against council's core values
3. Explore general areas of strength and weakness
4. Review the employee's performance against a suite of WHS competencies
5. Review competencies related to the role/position in focus. Both of these sections culminate in the development of an action plan to support the employee's growth and development in each area.
6. Set 3-5 SMART goals for the 'upcoming 12 months that link to the employees position description' although there is no reference to divisional or organisational priorities.
7. Explore of the individual's career plans
8. Self-assessment of the employee's wellbeing.

A footnote on the PDP form asks users to forward a copy of the completed for to the People and Culture(P&C) team. We understand that P&C is collating this data into a PDP Metrics spreadsheet to track PDP completion and key statistics regarding SMART goals, wellbeing, core values and WHS competencies, however, it does not appear that this data has yet been analysed.

Review of PDP completion for the Start-of-cycle and mid-cycle reviews for 2025/26 identified high completion rates (Refer *Good Practice #1*).

Implication

The absence of a finalised Professional Development Policy, Procedure and associated 'user guide' or training to support the PDP process may result in inconsistencies in the completion of PDPs, which may, in turn, create difficulties in identifying and quantifying the current and future skill requirements across several dimensions (i.e. values, WHS and role competencies) at an individual, team and divisional level.

Recommendations

Ref	Recommendations
5.1	WCC to finalise, approve and circulate the Professional Development Policy and Procedure.
5.2	WCC to develop a PDP User Guide and training to convey the importance and value of the process for the individual as well as the organisation as a source to identify skill requirements, noting that PDP goal setting should be expressly linked to divisional and organisational priorities.
5.3	Data and information that is collected via the PDP process to be analysed at a divisional and whole of organisation level to determine skill and knowledge requirements.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
5.1	WCC will endeavour to work on the PDP Pol/Pro by June 2026, in alignment to inform and guide the 2026/2027 PDP rollout.	People and Culture Advisor	August 2026
5.2	WCC will complete this work in alignment with the 2026/2027 PDP Cycle 1 commencement	People and Culture Business Partner	August 2026
5.3	WCC will commence this work, with focus on ensuring clear data fields in rollout of the PDP cycle, once a HRMS system is implemented. * Earmarked for October 2028; The next phase is to identify a suitable system to support the PDP cycle while also enabling P&C to capture, analyse, and report on workforce data. At present, we are limited to reviewing results at an individual level. Without a dedicated system, we do not have the resources to efficiently extract and consolidate information from Word documents into meaningful reports for P&C and the Executive Leadership Team.	People and Culture Business Partner	* October 2028

6. Outdated and Incomplete HR Policy Framework

Moderate

Finding

WCC has a number of HR policies and procedures, however, this suite does not include current policies and procedures relevant to HR planning and management. We understand that the HR team undertook an audit of HR policies and procedures in December 2024, documented via the HR Policy and Procedure Audit and Review spreadsheet, and is working through development of documentation.

At the time of our review, we were provided with the following draft HR planning and management-related documents:

- Professional Development Policy and Procedure
- Recruitment and Selection Policy
- Rewards and Recognition Policy and Procedure.

We note that the HR Policy and Procedure Audit and Review spreadsheet notes the following policies are yet to be created:

- Separation Policy and Procedure
- Eligibility for Re-employment Policy and Procedure
- Classification and Reclassification Procedure.

Implication

The absence of current HR planning and management related policies and procedures increases the risk of inadequate and/or inconsistent practices being undertaken across WCC.

Recommendations

Ref	Recommendations
6.1	WCC to prioritise the finalisation, approval and circulation of the following draft policies and procedures: • Professional Development Policy and Procedure (Refer Recommendation 5.1) • Recruitment and Selection Policy • Rewards and Recognition Policy and Procedure.
6.2	WCC to prioritise the development of the following HR policies and procedures: • Separation Policy and Procedure • Eligibility for Re-employment Policy and Procedure • Classification and Reclassification Procedure.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
6.1	WCC recognises the importance of employee recognition in supporting engagement and organisational culture. Any reward and recognition initiatives must be equitable, transparent, consistently applied and aligned with industrial obligations, governance requirements and appropriate use of public resources. Guidance will be taken from the LGA Employee Recognition Guideline. No/low cost initiatives already undertaken and/or to be further explored: • peer recognition • values and behaviours recognition • service milestones • safety recognition • formal award program participation with governance oversight • Use of talent matrix to support attendance determination at LGA or other forums Recruitment and Selection Policy and Procedure is in progress	People and Culture Business Partner Manager People and Culture	March 2027
6.2	Eligibility for re-employment can be written into Recruitment and Selection and does not require a standalone POLPRO. Classification and Reclassification Policy and Procedure to be developed.	People and Culture Business Partner	October 2027

7. Incomplete Work Health and Safety Competencies

Moderate

Finding

WCC has an extensive suite of WH&S policies, procedures and templates which align to the local government wide system provided by the Local Government Association (LGA). As with most councils WCC uses SkyTrust as the key system to manage worker health, safety and return to work. Included in this suite of documentation are the following WHS training guidelines:

- WHS Training and Competency Procedure (August 2025)
- Verification of Competency Guidelines (January 2025).

Together, these documents ensure that new and returning staff understand the WHS policies, procedures and practices of Council and, if required to operate specialist equipment or undertake particular practices, that a Verification of Competency (VOC) process has been undertaken by the employee.

We acknowledge that these documents are comprehensive and contemporary however their focus on WHS at the exclusion of a wider organisational application highlights that they are too narrow and could have benefit beyond worker health and safety.

Implication

The absence of broader organisational considerations (in addition to WHS) in the training and competency requirements may lead to certain staff not being sufficiently trained/qualified to undertake duties.

Recommendations

Ref	Recommendations
7.1	WCC to extend the current WH&S focus on training and professional development to a whole of organisation review of worker competence.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
7.1	WCC will review its HR Induction and Training processes for opportunity combine the WHS or HR process to incorporate a wider organisational lens.	Manager People and Culture People and Culture Business Partner	April 2027

8. Unstructured Employee Health and Wellbeing Framework

Moderate

Finding

WCC's WHS Vision Statement 25 and Beyond paints a 'vision' of creating council workplaces that are safe and in turn contribute to the well-being of employees. Council also has an Employee Assistance Program (EAP) Procedure which presents core components of support and assistance available to employees and elected members, and how to access the services.

Despite this document being contemporary and sound, Council does not have Wellbeing Policy and Procedure, although we were provided with a range of disparate well-being related documentation including:

- Health Monitoring Policy
- Fitness for Work (just adopted by ELT, see minutes)
- CHG Healthy Lifestyles Program
- Ageing and Work Health Program guidelines (from the LGA).

The need for a Wellbeing Policy is particularly important as there is now a legal expectation that all organisations pay greater attention to psychosocial hazards in the workplace due to the *Work Health and Safety (Psychosocial Risks) Amendment Regulations 2023*.

In addition, we noted that the WHS Vision Statement 25 and Beyond lists a number of proposed initiatives, with a broad implementation timeline, under the following three headings:

- Emotional, Mental and Psychosocial Well-being
- Worksite Inspections
- Education and Training.

It is notable that a supporting action plan is not part of this document, detailing how the activities will be completed, by whom or what resources may be required. Having a detailed action plan with allocated resources is more likely to foster genuine commitment to achieve the desired outcomes.

Implication

Without a formal Wellbeing Policy, Procedure and Action Plan, wellbeing initiatives may be implemented inconsistently or lack measurable impact. This may reduce Council's ability to proactively support employee wellbeing and manage psychosocial risk.

Recommendations

Ref	Recommendations
8.1	WCC to prioritise development a Health and Wellbeing Policy and Procedure with links to wellbeing related guidelines.
8.2	WCC to develop a detailed action plan to support the implementation of the WH&S Vision Statement 25

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
8.1	WCC will review the existing LGRS WHS Framework rollout to explore leverage of existing Policy and Procedure.	WHS & Risk Business Partner	November 2026
8.2	The Work Safely Live Fully Vision statement will be reviewed for the 2026/2027 period with a plan attached to be adopted by ELT.	WHS & Risk Business Partner	December 2026

9. Low Completion Rates for Mandatory Training

Moderate

Finding

Completion rates for mandatory competency modules and role-based training requirements across Council were assessed against good business practice. We noted that Council has not formally defined an expected completion percentage for training at a staff, role, or competency level, to trigger follow up or escalation. In the absence of a specified Council target, we adopted a 70% completion threshold, reflecting commonly adopted compliance benchmarks for mandatory training programs, to assess relative performance and risk exposure.

Using this benchmark we identified the following:

- Approximately 40% of competency modules fall below the 70% completion threshold
- Approximately 28% of roles record completion rates below 70%
- A subset of the low-completion competencies are classified as high-risk, including competencies associated with legislated high-risk work, WHS obligations, and safety-critical activities
- Several specialised and senior management roles also recorded completion rates below the 70% benchmark, in some cases driven by modules assigned to positions filled by one individual where non-completion materially affects compliance.

While high-risk competencies demonstrated higher average completion rates than non-high-risk competencies overall, low completion rates for high-risk and legislatively required training indicates gaps in prioritisation and oversight. We are not aware of any process in place to escalate mandatory training non-compliance with management.

Implication

Without clearly defined training completion targets, Council lacks a consistent basis for monitoring compliance, escalating non-completion, and prioritising high-risk and senior-level training, increasing the likelihood of legislative non-compliance, safety incidents, and weakened governance oversight.

Recommendations

Ref	Recommendations
9.1	Formally define and monitor minimum training completion targets for staff, roles, and competencies, with explicit thresholds for high-risk and legislatively mandated training.
9.2	Implement targeted escalation processes for specialised and senior management roles where non-completion presents heightened governance risk.

Management response

Ref	Management Action Plan	Responsible Officer & Position	Delivery Date
9.1	The Training Needs Analysis (TNA) is deemed mandatory. Options for outsourcing configuration changes to the Skytrust system are currently being investigated (critical and high-risk competency/licence/ticket/training to be categorised). This would enable specific reporting on high-risk items and provide clearer monitoring capabilities.	WHS & Risk Business Partner	December 2026
9.2	The Training and Development procedure provides escalation pathways to People Managers, the Work Health Safety Committee, Joint Consultative Committee (where required) and Executive Leadership Team. Review of frequency and thoroughness for improvements to occur in line with 9.1, where training items can more easily identifiable as critical/high risk.	WHS & Risk Advisor	December 2026

Improvement Opportunities

Our Internal Audit highlighted an improvement opportunity which is noted below:

Improvement Opportunities	
1. Ambiguity and Inconsistency in the Enterprise Agreement	Council presented its most recent Enterprise Agreement which was developed in 2023 and ratified by Commissioner Rogers in 2024. Overall, the document is considered to be straightforward, clearly written and broadly supports the human resource practices of Council. There is however scope to clarify the following clauses: • Clause 3 (Definitions): ○ Casual is defined as work that is temporary, sporadic or short term, but there was no mention of a casual loading. Clause 19 has further information regarding Casuals, however there is no mention of a casual loading listed. ○ Grace Days (meaning 3 extra days of Annual Leave to be used during the Christmas Closure. There did not seem to be any further explanation of their accrual, use or payment. ○ Overtime Buffer Zone is defined as 1 hour of unpaid overtime worked by a SAMSO Award employee, that can happen up to 4 times per fortnight before overtime becomes payable. The explanation of the buffer zone in clause 12.10 is confusing as it says 4 hours of unpaid overtime per fortnight can be directed (i.e. the person works an 8 hour day instead of a 7 hour day), but clause 12.10.3 indicates that employees should be offered 2 hours of overtime per occasion with 1 hour as “overtime buffer zone” and 1 hour of paid overtime. • Clauses 4-16 are broadly sound however it was noted that Clause 17 made no mention of a higher duties allowance for those who are working in a more senior role. • Clauses 18-21 are sound however clause 22 makes reference to the Pandemic which potentially outdated. • Clauses 23-26 are sound however 24.6.1 indicates that terminated employees are paid their annual leave accruals plus leave loading, except those who have committed serious misconduct. • Clause 25 refers to Personal Leave and its accrual however the period of accrual is not specified. • Clauses 26-37 and 39 are sound however the wording of clauses 38 and 40 may benefit from further clarification. In addition, clause 41 mentions no forced redundancies but Clause 44 seems to suggest that roles may be lost due to organisation change. • Clauses 42,43 and 45 include some awkward language but are mostly sound, however, clause 46 seems to suggest that Council will pay for personal development training as well as pay for the employee’s salary. • Clauses 47-50 seem sound apart from a missing word in 47.2 - ‘minimising’ and some typographical omissions. Ambiguity and inconsistency within the Enterprise Agreement may lead to misinterpretation and uneven application of conditions. We recommend that consideration be given to improving clarity in the clauses identified above when Council next updates the Enterprise Agreement.

Appendix 1 - Review approach

We adopted the following approach to deliver the HR planning & management internal audit:

Phase 1: Process Discovery

- Obtained and reviewed WCC's HR planning and management documentation, including relevant strategies, plans, policies and procedures, with a focus on leadership and workforce skills requirements, learning and development, attraction/retention strategies, resource allocation, succession planning, performance feedback and workforce management and any other relevant documentation
- Obtained and reviewed HR related data utilised by WCC (e.g. staff numbers, retention rates etc) for the previous 12 months
- Conducted interviews with nominated P&C representatives to gain an understanding of the HR planning and management processes and systems
- Identified the key risk areas within the HR planning and management processes
- Documented WCC's HR planning and management processes, (at a high-level) with a focus on a focus on leadership and workforce skills requirements, learning and development, attraction/retention strategies, resource allocation, succession planning, performance feedback and workforce management highlighting the key controls in place (manual and system based) to address the identified risk areas.

Phase 2: Assessment of Process Adequacy

- Conducted desktop assessment of the HR planning and management documentation, data, processes and systems to assess:
 - Alignment with WCC's strategic objectives and good business practices
 - Efficiency and effectiveness of workforce capability and capacity management within WCC
- Conducted a control gap analysis and assessment of the design of the HR planning and management processes, with particular focus on:
 - Compliance with WCC's current suite of HR planning and management plans, policies and procedures
 - Compliance with industrial relations requirements, as relevant
 - The design and effectiveness of controls within the HR planning and management processes, including leadership and workforce skills requirements, learning and development, attraction/retention strategies, resource allocation, succession planning, performance feedback and workforce management
- Conducted "walkthroughs" and/or "testing" of key HR planning and management controls to assess:
 - Compliance with relevant HR plans, policies and procedures
 - Operating effectiveness of HR planning and management processes and controls
- Based on the results of the process adequacy assessment, including "walkthroughs"/"testing", identified areas requiring improvement from a control and/or process improvement perspective.

Phase 3: Process Improvement

- Held preliminary discussions with WCC representatives to confirm accuracy of audit findings
- Worked with WCC's representatives to develop tailored solutions to address any identified control gaps and/or process improvement opportunities.

Phase 4: Report Results

- Prepared a summary of findings providing WCC with recommendations for enhancing processes, policies and procedures
- Held closing meetings with WCC representatives regarding audit outcomes
- Prepared draft report and provided to WCC representatives for management comments
- Finalised report.

Appendix 2 - Engagement rating & definitions table

Definitions for the engagement ratings have been summarised in the below table. The purpose of this table is to assist relevant stakeholders and users of this report in understanding the overall rating of the engagement.

Engagement Rating	Definition
Ineffective	Significant weaknesses and control gaps identified with overall system of internal control not operating effectively.
Partially effective	The system of internal control in most instances may be adequately designed, however, due to weaknesses or control gaps identified, the operating effectiveness has been impacted.
Satisfactory	The system of internal control is adequately designed and operating effectively in most instances. Some improvements can support and improve current state of operating effectiveness.
Fully effective with minor improvements	The system of internal control is adequately designed and operating effectively, however some efficiency improvements could be made.
Optimised	The system of internal control is adequately designed and operating effectively at an optimum level.

Appendix 3 - Classification of Internal Audit Findings

The following framework for Internal Audit ratings was developed to prioritise findings according to their relative significance depending on their impact to the process.

Rating	Definition	Examples of business impact	Action required
Extreme	Issue represents a control weakness, which could cause or is causing severe disruption of the process or severe adverse effect on the ability to achieve process objectives.	• Detrimental impact on operations or functions. • Sustained, serious loss in brand value and/or market share. • Going concern of the business becomes an issue. • Decrease in the public's confidence in the company. • Serious decline in service/product delivery, value and/or quality recognised by customers. • Contractual non-compliance or breach of legislation or regulation with litigation or prosecution and/or penalty. • Life threatening.	• Requires immediate notification to the Board. • Requires Board's attention. • Requires interim action within 7-10 days, followed by a detailed plan of action to be put in place within 30 days with an expected resolution date and a substantial improvement within 90 days. • Separately reported to Board and executive summary of report.
High	Issue represents a control weakness, which could have or is having major adverse effect on the ability to achieve process objectives.	• Major impact on operations or functions. • Serious diminution in brand value and/or market share. • Probable decrease in the public's confidence in the company. • Major decline in service/product delivery, value and/or quality recognised by customers. • Contractual non-compliance or breach of legislation or regulation with probable litigation or prosecution and/or penalty. • Extensive injuries.	• Requires prompt management action. • Requires executive management attention. • Requires a detailed plan of action to be put in place within 60 days with an expected resolution date and a substantial improvement within 3-6 months. • Reported in executive summary of report.

Rating	Definition	Examples of business impact	Action required
Moderate	Issue represents a control weakness, which could have or is having significant adverse effect on the ability to achieve process objectives.	- Moderate impact on operations or functions. - Brand value and/or market share will be affected in the short-term. - Possible decrease in the public's confidence in the company. - Moderate decline in service/product delivery, value and/or quality recognised by customers. - Contractual non-compliance or breach of legislation or regulation with threat of litigation or prosecution and/or penalty. - Medical treatment required.	- Requires short-term management action. - Requires general management attention. - Requires a detailed plan of action to be put in place within 90 days with an expected resolution date and a substantial improvement within 6-9 months. - Reported in executive summary of report.
Low	Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives.	- Minor impact on internal business only. - Minor potential impact on brand value and market share. - Should not decrease the public's confidence in the company. - Minimal decline in service/product delivery, value and/or quality recognised by customers. - Contractual non-compliance or breach of legislation or regulation with unlikely litigation or prosecution and/or penalty. - First aid treatment.	- Requires management action within a reasonable time period. - Requires process manager attention. - Timeframe for action is subject to competing priorities and cost/benefit analysis, e.g. 9-12 months. - Reported in detailed findings in report.

Appendix 4 - Suggested elements of Strategic Workforce Plan

Scope Areas	Potential Elements
Purpose and strategic alignment	• Clear link to the Council Strategic Plan, Community Plan and service delivery priorities • Alignment with Long-Term Financial Plan (LTFP), Asset Management Plans and organisational structure
Local government context and environmental scan	• Local government-specific drivers (legislative obligations, funding constraints, reform agendas) • External factors (regional labour market, demographic change, population growth, competition for skills) • Internal factors (operating model, financial capacity, culture, industrial arrangements)
Current workforce profile	• Workforce size and structure by directorate/function • Demographics (age, tenure, retirement risk, diversity) • Employment types (permanent, contract, casual) and award coverage • Current capability and capacity overview
Future workforce requirements	• Workforce and capability needs to deliver Council priorities and growth forecasts • Impact of new services, infrastructure programs and regulatory change • Time horizon modelling (short, medium and long term)
Critical roles and key person risks	• Identification of hard to fill roles and critical skill sets • Key dependency and succession risks in leadership, technical and operational roles
Workforce supply assessment	• Internal supply capacity (skills, development potential, mobility) • Attraction and retention challenges specific to regional and metropolitan councils
Gap analysis	• Gaps between current workforce capability/capacity and future requirements • Priority risks affecting service continuity and statutory obligations
Workforce strategies and initiatives	• Targeted recruitment and talent attraction strategies • Capability development and training aligned to council priorities • Succession planning and leadership development • Workforce flexibility, role redesign and efficiency initiatives
Implementation and governance	• Clear actions, owners, timeframes and resourcing • Integration with corporate planning, budgeting and reporting cycles
Monitoring, reporting and review	• Workforce KPIs and progress reporting to Executive and Council • Regular review to reflect changing community needs, financial capacity and labour market conditions

Appendix 5 - Documents Accessed and Stakeholders Consulted

Documents Accessed

Documents provided by WCC and accessed included:

Identification of skills requirements

- Common Law - Professional Development Plan Review - End-of-Cycle.docx
- Common Law - Professional Development Plan Review - Mid-Cycle.docx
- Common Law - Professional Development Plan Review - Start-of-Cycle.docx
- PDP Review - October 2025.pptx
- People Manager Professional Development Plan Review - End-of-Cycle.docx
- People Manager Professional Development Plan Review - Mid-Cycle.docx
- People Manager Professional Development Plan Review - Start-of-Cycle.docx
- Professional Development Plan Review - End-of-Cycle.docx
- Professional Development Plan Review - Mid-Cycle.docx
- Whyalla City Council Career Pathways Framework 2022 final.pdf

Attraction and retention of staff

- 24-25 Annual Business Plan and Budget.pdf
- 25-26-Annual-Business-Plan-and-Budget.pdf
- 20250522 Whyalla Risk Register V4.0.xlsm
- Long Term Financial Plan 2025-2034.pdf
- Strategic Plan 2025-2024.pdf

Training and professional development

- TD Training Plan - Delivery Plan 2025-26.xlsxLG Safe WHS Training and Competency Procedure
- Template - Current_20250929162449004.pdf
- WCC VOC Guideline V1_20260116110553666.pdf

Resource allocation

- 202601_City Growth Org Chart - with names.docx
- 202601_Corporate Services Org Chart - with names.docx
- 202601_Depot Operations Org Chart - with names.docx
- 202601_Infrastructure Org Chart - with names.docx
- 202601_Office of CEO Org Chat - with names.docx
- 3.3a People and Culture Metrics - Audit Risk Committee Meeting - December 2025.docx
- 3.3a People and Culture Metrics - Audit Risk Committee Meeting - September 2025.pdf

Succession planning

- Talent Management Strategy - July 2025.pptx

Staff culture/wellbeing

- Whyalla City Council Culture Development Plan February 2026 Final.pdf
- Whyalla City Council Values Framework 2026.pdf
- Whyalla City Council Results Summary.pptx
- Gym Membership.pdf
- Gym Offers Table.pdf
- PDP Wellbeing.xlsx
- WHS Committee Terms of Reference-Constitution 2023 Final _Signed_20240216094045723 (1).pdf
- WHS Vision Statement 25 and Beyond.pdf

- Active Ageing Booklet Indoor workers.pdf
- Active Ageing Workplace Charter (signed).pdf
- Active Ageing Your Path to An Informed Future_20250225163612436....pdf
- Aging and Work Health Program Flyer 2022_20220628171313711.pdf
- Nutrition booklet FINAL 2022_20220202094417662.pdf
- Nutrition poster FINAL 2022_20220202094736087.pdf
- Retirement Booklet November 2023_20231127091315413.pdf
- Employee Assistance Program Procedure 2023.pdf
- EAP Details.pdf

Industrial relations requirements

- CoW Enterprise Agreement 23.pdf

HR Policies & Procedures

- ELT Adoption_PC-POL-02 Draft Fair Treatment Policy.pdf
- ELT Adoption_PC-POL-08 Draft Employee Gifts and Benefits.pdf
- ELT Adoption_PC-POL-14 Draft Employee Complaints Policy.pdf
- ELT Adoption_PC-PRO-02 Draft Fair Treatment Procedure.pdf
- ELT Adoption_PC-PRO-08_Employee Gifts and Benefits Procedure.pdf
- ELT Adoption_PC-PRO-14 Draft Employee Complaints Procedure.pdf
- ELT Briefing_Adoption of Policies and Procedures.pdf
- HR Policy and Procedure Audit and Review.xlsx
- PC-POL-04_Children and Vulnerable Persons Policy_Adopted.pdf
- PC-POL-05_Higher Duties Policy_Adopted.pdf
- PC-POL-15_Working from Home Policy_Adopted.pdf
- PC-POL-19_Employee Assistance Program Policy.pdf
- PC-POL-20_Investigations Policy_Adopted.pdf
- PC-PRO-04_Children and Vulnerable Persons Procedure_Adopted.pdf
- PC-PRO-05_Higher Duties Procedure_Adopted.pdf
- PC-PRO-13_Working from Home Procedure_Adopted.pdf
- PC-PRO-20_Investigation Procedure_Adopted.pdf
- Employee Behaviour, Values and Conduct Policy - July 2023 for signature.pdf
- Employee Code of Conduct - gazetted in February 2018.pdf
- values-framework.pdf
- Whyalla City Council Values Framework 2026.pdf
- Draft Recruitment and Selection Policy.docx
- Professional Development Procedure.docx
- DRAFT Professional Development Policy.docx
- _DRAFT_Report_Recognition of Prior Service.docx
- Draft Recognition of Prior Service.docx
- Join a focus group about employee reward and recognition.msg
- Recognition of Prior Service Procedure.docx

Training & Competency Data

- 250820 - CURRENT - 2025-2026 TNA.xlsx
- TrainingSearch (12).xlsx
- TrainingSearch (10) - Employee COC and Values.xlsx
- 2025-2026_Metrics PDPs.xlsx

WH&S and Wellbeing Policies

- 2026_02_LGAWCS_Psychosocial Support Program - Gap Analysis - Whyalla.pdf
- 2026_LGAWCS_HLP Program overview.pdf
- Consultation_Fitness for Work Procedure.docx
- elt minutes - 24 march 2026.pdf
- LG SAFE POLPRO Transition.png
- LGA Peak WHS & RTW Policy_202502271605668.pdf
- WCC LG Safe WHS Psychosocial Risks Procedure_V1_2025072216149486.pdf
- WHS Employee Health Monitoring Procedure Version 5_20221206172850628 (1).pdf
- WHS policy.jpg
- WHS Procedures.jpg
- WHS templates.jpg

Key Stakeholders Consulted

BDO completed this Internal Audit project through discussions held with the following WCC representatives:

Name	Position
Ellisha Papoulis	Manager People and Culture
Lauren Green	People and Culture Business Partner
Louise Fiedler	People and Culture Advisor

1300 138 991

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3. ITEMS FOR NOTING

3.6 AIRPORT UPDATE

Audit and Risk Committee: Friday 28 August 2026

Author's Title: Tanvir Sadeque – Airport
Operations Lead

File No.: 0-159

Directorate: CORPORATE

Annexures:

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐

Yes

☒

No

Reason – N/A

PURPOSE

The purpose of this report is to provide the Audit and Risk Committee with an update on three Whyalla Airport infrastructure projects: the Airport Water Mains Upgrade, relocation of the old distribution board and installation of the new airside fenceline funded by the savings allocated by the State and Federal Governments from the 2025 Airport Runway Upgrade.

SUMMARY

Airport Water Mains Upgrade

The ageing asbestos-cement water main has failed twice in recent years, creating operational, financial and asset-management risks. TEC Contracting has been engaged to undertake the replacement. Following supply chain delays, completion remains scheduled for August 2026. The project will improve reliability, fire service water pressure and remove ageing asbestos infrastructure.

Relocation of Old Distribution Board

The ageing distribution board posed a significant operational risk to critical airport systems. An alternative design solution reduced project costs and delivery time. The project was completed on 13 June 2026 without disruption to airport operations and has substantially reduced the risk associated with ageing electrical infrastructure.

Installation of New Airside Fenceline

The project was completed in June 2026 and has reduced the controlled airside boundary from approximately 17.5 km to 8 km. This has improved security, reduced wildlife hazards, lowered inspection and maintenance requirements, and improved operational efficiency. CCTV installation is planned as an additional security enhancement.

BACKGROUND

Following completion of the \$30 million Runway Upgrade Project in 2025, the State and Federal Governments approved the use of surplus grant funding for three priority airport projects supporting QF400 aircraft operations:

- Airport Water Mains Upgrade
- Relocation of Old Distribution Board
- Installation of New Airside Fenceline

DISCUSSION

Airport Water Mains Upgrade

The existing asbestos-cement water main servicing the terminal and associated facilities has reached the end of its useful life and has failed on two occasions, resulting in water loss, increased costs and operational disruption.

TEC Contracting was appointed following a competitive procurement process. Material supply delays resulted in an approved extension to 31 August 2026. Materials have been delivered and site works have commenced.

Risk outcomes:

- Removal of ageing asbestos infrastructure.
- Improved water supply reliability.
- Reduced likelihood of future pipeline failures.
- Improved water pressure for emergency fire services.
- Reduced maintenance and operational disruption costs.

Relocation of Old Distribution Board

The existing distribution board supplying critical airport systems was assessed as beyond its useful life, with limited availability of replacement components in the event of failure.

An alternative design enabled circuits to be transferred into an existing modern distribution board, reducing both cost and delivery time while improving maintainability.

Construction was completed on 13 June 2026 without operational disruption.

Risk outcomes:

- Significant reduction in electrical infrastructure failure risk.

- Improved asset reliability and maintainability.
- Elimination of redundant infrastructure.

Installation of New Airside Fenceline

The extensive airside boundary had been repeatedly identified through Airport Technical Inspection reports as creating security, wildlife hazard and operational risks.

Following a competitive procurement process, RNCO completed the project in June 2026.

The project reduced the operational airside boundary from approximately 17.5 km to 8 km.

Risk outcomes:

- Improved wildlife hazard management.
- Enhanced airside security.
- Reduced inspection and maintenance obligations.
- Improved operational efficiency.
- Reduced ongoing operating costs.

Additional CCTV monitoring is planned to further strengthen security controls.

CONCLUSION

The three projects directly address previously identified airport operational, infrastructure and security risks. Two projects have been completed and are delivering improved operational resilience, security and efficiency outcomes. The remaining Water Mains Upgrade project is on track for completion by 31 August 2026 and will address the final significant infrastructure risk associated with ageing asbestos water infrastructure.

RECOMMENDATION

That the Audit and Risk Committee notes the following updates:

- **Airport Water Mains Upgrade**
- **Distribution Board Upgrade Project**
- **Installation of New Airside Fenceline**

3. ITEMS FOR NOTING

3.7 Local Government Elections

Audit and Risk 28 August 2026

Committee:

Author's Title: Sue King, General Manager
Corporate

File No.: 0-159

Directorate: Corporate Services

Annexures:

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☐

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☐

Yes

☒

No

Reason –

PURPOSE

To provide the Audit and Risk Committee (ARC) with an overview of the legislative changes to the timing of Local Government Elections and the key milestones associated with the 2027 Local Government Election.

SUMMARY

In June 2026, the State Government passed legislation postponing Local Government Elections from November 2026 to April 2027 following advice from the Electoral Commission regarding its capacity to effectively administer the election.

The amended legislation also establishes a new election cycle, with future local government elections to be held in November 2031, 2035, and 2039, separating local government elections from State election years.

This report outlines the key election dates, implications for Council governance, and matters of significance for Council during the caretaker period.

RECOMMENDATION

The Audit and Risk Committee

1. notes the legislative changes to the Local Government Election timetable.
2. notes the key election milestones and governance considerations associated with the 2027 Local Government Election.
3. notes the risks and operational implications for Council during the caretaker period.

3.7 Local Government Elections

REPORT

BACKGROUND

The State Government's decision to defer the Local Government Elections followed a request from the Acting Electoral Commissioner, who expressed concerns that issues experienced during the March 2026 State Election could be repeated during the scheduled November 2026 local government elections.

The Electoral Commission was subject to significant criticism following the State Election due to extensive polling queues, technical system failures, staffing shortages, and the discovery of uncounted ballots after election day.

In response, legislative amendments were passed in June 2026 to postpone Local Government Elections until April 2027, then the subsequent election to November 2031, with a four-year election cycle thereafter.

DISCUSSION

The decision to delay the local government elections from November 2026 to April 2027, was made by the State Government in June 2026.

Key dates:

Roll close	Monday 4 January 2027
Nominations open	Tuesday 26 January 2027 (public holiday)
Nominations close	Tuesday 9 February 2027
Caretaker Period	Tuesday 9 February 2027 – Sunday 11 April 2027
Close of voting	Wednesday 7 April 2027
Scrutiny and count	Saturday 10 April 2027

Council's strategic governance risks associated with the extended term of office for elected members are currently considered manageable. All existing Elected Members have indicated their intention to remain in office until the April 2027 election. Council currently has one elected member vacancy and, consistent with the legislative amendments, any additional vacancies occurring prior to the election are not expected to require a supplementary election.

The caretaker period will commence at the close of nominations on 9 February 2027 and continue until the day following the declaration of the election results.

From an Audit and Risk Committee perspective, the caretaker period presents heightened governance, compliance and reputational risks. Key matters requiring oversight include:

- Compliance with caretaker provisions and associated legislative obligations.
- Ensuring Council resources are not used, or perceived to be used, to influence election outcomes.
- Appropriate management of public communications, media releases, publications and social media activity.
- Maintenance of robust procurement and contract management processes, particularly where significant decisions may extend beyond the election period.
- Management of conflicts of interest involving Elected Members who are candidates in the election.
- Protection of confidential information and equitable access to publicly available information for all candidates.
- Monitoring and management of election-related complaints and reputational risks.
- Maintenance of effective internal controls and governance processes during the transition period.

A significant strategic matter that will occur during the caretaker period is the community consultation on the draft 2027/28 Annual Business Plan and Budget. While consultation activities may proceed during the caretaker period, the adoption of the 2027/28 Budget will be the responsibility of the newly elected Council following the election, as adoption cannot occur before 31 May.

In normal circumstances, new Elected Members have seven months in which to undertake their mandatory training, which assists them to understand the complexity of managing a local government entity, and the budgeting considerations that go with this. On this occasion, new members will need to adopt a budget within two months, to keep with Council's normal timelines.

There may be resistance to budget adoption in line with the Long Term Financial Plan, particularly for any candidates elected on a low or no rate increase platform. The time required to deliver mandatory training may push out budget adoption, which has implications for cash flow and interest costs, as well as project delivery.

There is a possibility that the delay may make it difficult to adopt the budget before the 15 August deadline provided in the Act. In this case, it is considered likely that Council could rely on the "except in a case involving extraordinary administrative difficulty" provision included with this deadline.

Council administration will continue planning for the election period and subsequent induction and transition activities to support the incoming Council.

CONCLUSION

The postponement of the Local Government Elections to April 2027 extends the current Council term. While the impacts on Council operations are expected to be manageable, the period will require increased attention to governance, compliance and reputational risk management.

The primary areas of focus for Council will be adherence to caretaker provisions, management of strategic decision-making, maintenance of effective internal controls, and preparedness for the transition to a newly elected Council. Subject to the continued operation of these controls, Council is well positioned to manage the election period and support an orderly transition following declaration of the election results.

4. CITY GROWTH

4.1 Whyalla Early Learning Centre Business Unit Review – For Endorsement – Confidential

Audit and Risk Committee: 28 August 2026

Author's Title: Jodie Perone – General Manager City Growth

File No.: 0-159

Directorate: City Growth

Attachments:

1 – Whyalla Early Learning Centre Business Unit Review – Confidential

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☒

Yes

☐

No

Reason – Commercial in confidence

RECOMMENDATION

Pursuant to Section 90(2) and (3)(b) of the Local Government Act 1999, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Co-Ordinator – Corporate for Agenda Item 4.1 – Whyalla Early Learning Centre Business Unit Review.

The Council is satisfied that pursuant to Sections 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item:

- a) could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of Council; and
- b) contains information provided on a confidential basis provided by another public authority.

The Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because on balance it would be contrary to the public interest as commercial information is to be discussed and disclosed.

4. CONFIDENTIAL ITEMS

4.2 2026 Cyber Security Assessment - **CONFIDENTIAL**

Audit and Risk Committee 28 August 2025

Meeting:

Author's Title: Grant Jennings
Manager Finance and Knowledge
Management
Directorate: Corporate Services

File No.: 0-159

Annexures:

A – Internal Network Penetration Test
B – External Network Penetration Test
C – Microsoft 365 Secure Configuration Review
D – Remediation Plan

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☒

Yes

☐

No

Reason – This report is considered confidential on the basis that it contains matters affecting the security of the council consistent with Section 90(3)(e) of the Local Government Act 1999.

RECOMMENDATION

Pursuant to Section 90(2) and 3(e) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People & Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator – Corporate for Agenda Item 4.2 – 2026 Cyber Security Assessment.

The Audit and Risk Committee considers that the principle that the meeting be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider a report containing matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person.

4. CONFIDENTIAL ITEMS

4.3 Enterprise Resource Planning Considerations – For Endorsement – Confidential

Audit Committee Meeting: 28 August 2026
Author's Title: Grant Jennings **File No.:** 0-159
 Manager Finance and Knowledge Management
Directorate: Corporate Services

Annexures:

A – System Modernisation Feasibility Study
 B – System Modernisation Business Case
 C – System Modernisation Implementation Strategy
 D – System Modernisation Change Management Strategy
 E – Gartner Paper

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
 Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
 Section 90(2) of the Local Government Act*

☒

Yes

☐

No

Reason – This report is considered confidential on the basis that it contains information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is proposing to conduct business, consistent with Section 90(3)(b) of the Local Government Act 1999.

RECOMMENDATION

Pursuant to Section 90(2) and 3(b) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Acting Manager People and Culture, Sandra Vigar; Finance Coordinator, and Lisette Symons; Executive Coordinator – Corporate for Agenda Item 4.3 – Enterprise Resource Planning Considerations.

The Audit and Risk Committee considers that the principle that the meeting be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider a report containing information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council and would, on balance, be contrary to the public interest.

4. CONFIDENTIAL ITEMS

4.4 Verbal Update on Confidential Council Business – **CONFIDENTIAL**

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons – Executive Coordinator – **File No.:** 0-159
Corporate

Directorate: Executive

Annexures:

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

☐

Yes

☒

No

Status:

Information classified confidential under Section 90(2) of the Local Government Act

☒

Yes

☐

No

Reason – Report contains information of a confidential nature the disclosure of which could breach a duty of confidence

RECOMMENDATION

That Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Elisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator - Corporate be excluded from the meeting as the committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider matters that must be considered in confidence in order to ensure that the Committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

4. CONFIDENTIAL ITEMS

4.5 Update from Council Representative – **CONFIDENTIAL**

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons – Executive Coordinator – **File No.:** 0-159
Corporate

Directorate: Executive

Annexures:

Annexure A

Officer Direct or Indirect Conflict of Interest:

In accordance with Local Government Act 1999, Section 120

☐

Yes

☒

No

Status:

Information classified confidential under Section 90(2) of the Local Government Act

☒

Yes

☐

No

Reason – Report contains information of a confidential nature the disclosure of which could breach a duty of confidence

RECOMMENDATION

That Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator - Corporate be excluded from the meeting as the committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider matters that must be considered in confidence in order to ensure that the Committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

4. CONFIDENTIAL ITEMS

4.6 Meeting Review – **CONFIDENTIAL**

Audit and Risk Committee 28 August 2026

Meeting:

Author's Title: Lisette Symons – Executive Coordinator – **File No.:** 0-159
Corporate

Directorate: Executive

Annexures:

Nil

Officer Direct or Indirect Conflict of Interest:

*In accordance with Local Government Act 1999,
Section 120*

☐

Yes

☒

No

Status:

*Information classified confidential under
Section 90(2) of the Local Government Act*

☒

Yes

☐

No

Reason – Report contains information of a confidential nature the disclosure of which could breach a duty of confidence

RECOMMENDATION

That Pursuant to Section 90(2) and (3)(g) of the *Local Government Act 1999*, the Audit and Risk Committee orders that all persons present, with the exception of Justin Commons; Chief Executive Officer, Sue King; General Manager Corporate Services, Jodie Perone; General Manager City Growth, Paul Day; General Manager Infrastructure, Ellisha Papoulis; Manager People and Culture, Sandra Vigar; Finance Coordinator and Lisette Symons; Executive Coordinator - Corporate be excluded from the meeting as the committee considers that the requirement for the meeting to be conducted in a place open to the public has been outweighed in circumstances where the Committee will receive and consider matters that must be considered in confidence in order to ensure that the Committee does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.