## MEMBERSHIP

Mayor Phill Stone

| | |
|---|---|
| Cr Peter Borda | Cr Kathryn Campbell |
| Cr Mark Inglis | Cr Peter Klobucar |
| Cr David Knox | Cr Tamy Pond |
| Cr Bill Simpson | Cr Zia Westerman |

# NOTICE OF ORDINARY COUNCIL MEETING

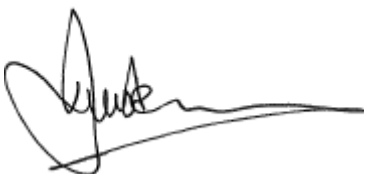
**TO YOUR WORSHIP THE MAYOR AND MEMBERS OF COUNCIL**

**NOTICE** is hereby given pursuant to Section 83 of the Local Government Act that the next **ORDINARY COUNCIL MEETING** will be held in the Council Chamber, Civic on Grundel, 21 Grundel Street, Whyalla Norrie on **MONDAY 16 NOVEMBER 2026** commencing at 5.45 pm.

***The Ordinary Council Meeting is open to the public and we encourage you to attend in person. If you're unable to attend the meeting in person, you can join 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: 12 November 2026

# AGENDA

# ORDINARY COUNCIL MEETING – MONDAY 16 NOVEMBER 2026

**1. WELCOME TO COUNTRY**

*Video presentation*

**2. OATH TO WHYALLA**

*We, the Whyalla Council Members, commit to serving the community of which we are a part and will work together diligently and collaboratively to create a prosperous future in which we all can share.*

**3. OBITUARY NOTICES**

**4. ATTENDANCE RECORD**

*4.1 Apologies – Nil*
*4.2 Leave of Absence – Crs D Knox, B Simpson*

**5. COUNCIL MEMBER / EXECUTIVE DECLARATIONS**

*5.1 Conflicts of Interest*
*5.2 Gifts and Benefits*

**6. MINUTES OF PREVIOUS MEETINGS**

*6.1 Confirmation of the Minutes of the previous Ordinary Council Meeting held on Monday 19 October 2026* *Page 5*

**Recommendation**

**That the Minutes of the previous Ordinary Council Meeting held on Monday 19 October 2026, as per copies supplied to Members, be adopted as a true and correct record to that meeting.**

**7. MATTERS ADJOURNED / LAID ON THE TABLE** – Nil

**8. DEPUTATIONS** – Nil

**9. PETITIONS** – Nil

**10. PUBLIC QUESTION TIME**

*Public Question Time Protocol*

*The Mayor will read submitted Questions (on the Public Question Time Template) at the time of the meeting and will give an officer's response at the time of the meeting. (A written response will be given if an officer's response is not available.)*

**11. COUNCIL MEMBER ACTIVITIES**

**12. PRESENTATIONS**

**12.1 Mr L Kozlovic – Audit and Risk Committee Chair**
**Agenda Item 14.2.4 "*Audit and Risk Committee Annual Report to Council*"**

**13. COMMITTEE REPORTS** – Nil

**14. REPORTS – COUNCIL OFFICERS**

**14.1 Office of the Chief Executive – Ordinary Reports**

*14.1.1 Chief Executive Officer's Action Report – November 2026 Page 21*
*14.1.2 Appointment of Deputy Mayor Page 47*

**14.2 Corporate Services – Ordinary Reports**

*14.2.1 Monthly Budget Report – October 2026 Page 50*
*14.2.2 Annual Report 2025/26 Page 62*
*14.2.3 Whyalla City Council Strategic Risk Statements Page 65*
*14.2.4 Audit and Risk Committee Annual Report to Council Page 107*
*14.2.5 Annual Budget and Business Plan Parameters Page 114*

**14.3 City Growth – Ordinary Reports**

*14.3.1 Changes to the Enrolment Policy for the Whyalla Early Learning Centre Page 128*
*14.3.2 Mobile Vendor Policy and Adoption of Mobile Vendor Operating Guidelines Framework Page 141*

**14.4 City Infrastructure – Ordinary Reports**

*14.4.1 Hard Waste Collection Contract Extension Page 162*

**15. INFORMATION / DECISION REPORTS**

**15.1 Council Members**

*15.1.1 Mayor P Stone – List of Engagement Page 166*

**15.2 Corporate Services / City Growth / City Infrastructure**

*15.2.1 Monthly Information Report – November 2026 Page 171*

**16. NOTICES OF MOTION** – Nil

**17. QUESTIONS ON NOTICE** – Nil

**18. QUESTIONS WITHOUT NOTICE** *Page 205*

**19. MOTIONS WITHOUT NOTICE** *Page 205*

**20. CONSIDERATION OF CONFIDENTIAL ITEMS** – Nil

**21. CLOSE**

**22. DATE OF NEXT MEETINGS**

- 14 December 2026 – Ordinary Council Meeting
- 18 January 2027 – Ordinary Council Meeting

**MINUTES OF THE MEETING OF THE COUNCIL OF THE CITY OF WHYALLA**

**HELD ON MONDAY 19 OCTOBER 2026 AT 5.45 PM IN THE COUNCIL CHAMBER**

**PRESENT:** Mayor P Stone, Deputy Mayor T Pond, Councillors P Borda, K Campbell, M Inglis, P Klobucar, Z Westerman

**OFFICERS IN ATTENDANCE:**

Chief Executive Officer *(Mr J Commons)*
General Manager Corporate Services *(Ms S King)*
General Manager Infrastructure *(Mr P Day)*
General Manager City Growth *(Mrs J Perone)*
Manager Media and Communications *(Mr S Kelly)*
Manager Capital Works Delivery *(Mr L Jones)*
Manager City Operations *(Mr C Sharp)*
Manager City Development *(Mr L Trevisan)*
Manager City Activation *(Ms G Rostig)*
Executive Co-ordinator – CEO and Mayor *(Mrs M Armstrong)*
Executive Co-ordinator – Corporate Services *(Ms L Symons)*

**1. Acknowledgement to Country**

**2. Oath to Whyalla**

*We, the Whyalla Council Members, commit to serving the community of which we are a part and will work together diligently and collaboratively to create a prosperous future in which we all can share.*

**3. Obituary Notices**

| | |
|---|---|
| David | RUDIGER |
| Peter | HAWES |
| Susan | CONLIN |
| Geoffrey | MULLER |
| Andrew | MARTIN |
| Dulcie | KING |
| Glyndon | FRANCIS |
| Allan | BURNS |
| Therese | WILSDON |

**4. Attendance Record**

4.1 Apologies – Crs D Knox, B Simpson

4.2 Leave of Absence

*4.2.1 Cr D Knox – Leave of Absence Request*

Moved Cr Klobucar, seconded Cr Inglis

**C6240-2026**

That Cr D Knox be granted a Leave of Absence for a period of up to 3 months, commencing from the November Ordinary Council Meeting.

**Carried**

*4.2.2 Cr B Simpson – Leave of Absence Request*

Moved Cr Inglis, seconded Deputy Mayor Pond

**C6241-2026**

That Cr B Simpson be granted a Leave of Absence for a period of up to 3 months, commencing from the November Ordinary Council Meeting.

**Carried**

**5. Council Member / Executive Declarations**

5.1 Conflicts of Interest

5.1.1 Mr P Day; General Manager Infrastructure, declared a material conflict of interest for Agenda Item 20.2.1 *"Section 270 Review",* as he has family that tendered for the project works.

Mr Day advised that he would leave the meeting at the time of discussion for Agenda Item 20.2.1.

5.2 Gifts and Benefits – Nil

## 6. Minutes of Previous Meetings

*6.1 Confirmation of the Minutes of the previous Ordinary Council Meeting held on Monday 21 September 2026*

Moved Deputy Mayor Pond, seconded Cr Campbell

**C6242-2026**

That the Minutes of the previous Ordinary Council Meeting held on Monday 21 September 2026, as per copies supplied to Members, be adopted as a true and correct record to that meeting.

**Carried**

## 7. Matters Adjourned / Laid on the Table – Nil

## 8. Deputations

**8.1 KordaMentha, OneSteel Manufacturing Pty Ltd – Briefing – Confidential**
*Mr S Hams; Partner - Restructuring*

Moved Cr Inglis, seconded Deputy Mayor Pond

**C6243-2026**

Pursuant to Section 90(2) and (3)(d) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Les Jones; Manager Capital Works Delivery, Sean Kelly; Manager Media and Communications, Colin Sharp; Manager City Operations, Gail Rostig; Manager City Activation, Lucas Trevisan; Manager City Development Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator Corporate Services for Agenda Item 8.1 – Korda Mentha, OneSteel Manufacturing Pty Ltd – Briefing.

Council 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 commercial information of a confidential nature (not being a trade secret) the disclosure of which:

(i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and

(ii) would, on balance, be contrary to the public interest.

**Carried**

Moved Cr Borda, seconded Cr Campbell

**C6244-2026**

Council:

1. notes the confidential briefing provided by KordaMentha; and
2. having considered Agenda Item 8.1 – Korda Mentha, OneSteel Manufacturing Pty Ltd – Briefing in confidence, under Sections 90(2) and (3)(d) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that the confidential briefing pertaining to this item, be kept confidential and not available for public inspection until August 2031 on the basis that it contains commercial information of a confidential nature (not being a trade secret), notwithstanding that it will be reviewed annually in February of each year.

**Carried**

**8.2 State Government of South Australia – Briefing – Confidential**
*Mr J Chapman OAM; Regional Co-ordinator*

Moved Cr Inglis, seconded Deputy Mayor Pond

**C6245-2026**

Pursuant to Section 90(2) and (3)(d) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Les Jones; Manager Capital Works Delivery, Sean Kelly; Manager Media and Communications, Colin Sharp; Manager City Operations, Gail Rostig; Manager City Activation, Lucas Trevisan; Manager City Development Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator Corporate Services for Agenda Item 8.2 – State Government of South Australia – Briefing.

Council 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 commercial information of a confidential nature (not being a trade secret) the disclosure of which:

(iii) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and

(iv) would, on balance, be contrary to the public interest.

**Carried**

Moved Deputy Mayor Pond, seconded Cr Borda

**C6246-2026**

Council:

1. notes the confidential briefing provided by the State Government of South Australia; and
2. having considered Agenda Item 8.2 – State Government of South Australia – Briefing in confidence, under Sections 90(2) and (3)(d) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that the confidential briefing pertaining to this item, be kept confidential and not available for public inspection until August 2031 on the basis that it contains commercial information of a confidential nature (not being a trade secret), notwithstanding that it will be reviewed annually in February of each year.

**Carried**

**9. Petitions** – Nil

**10. Public Question Time**

**10.1 Mr R Thompson – Resident**

*10.1.1 KordaMentha, OneSteel Manufacturing Pty Ltd – Briefing – Confidential*

*Q1. Could the CEO please advise, if and when, he expects a full report of this meeting to be made available to the Whyalla public?*

A1. This will be a verbal briefing that is held on a confidential basis to enable Councillors to ask questions of the presenter, that may be commercially confidential/sensitive and/or for the presenter to provide commercially sensitive information to Council. As it is a verbal briefing, there is no report that can be made available to the public.

*10.1.2 State Government of South Australia – Briefing – Confidential*

*Q1. Could the CEO please advise, if and when, he expects a full report of this meeting to be made available to the Whyalla public?*

A1. This will be a verbal briefing that is held on a confidential basis to enable Councillors to ask questions of the presenter, that may be commercially confidential/sensitive and/or for the presenter to provide commercially sensitive information to Council. As it is a verbal briefing, there is no report that can be made available to the public.

## 11. Council Members Activities

11.1 Cr Z Westerman

Cr Westerman advised of her attendance at the following:

- 21 September 2026 – Ordinary Council Meeting
- 30 September 2026 – Meeting with Mission Australia, re Accessible and Inclusive Community Garden (HOPE Orchard)
- 6 October 2026 – Council Members Briefing Session
- 8 October 2026 – Audit and Risk Committee Workshop
- 9 October 2026 – Whyalla Disability Inclusive Reference Group Meeting
- 14 October 2026 – H5 bird Flu Update | Pets and Backyard Poultry – Webinar
- 17 October 2026 – Whyalla Suicide Prevention Network 'Let's Chalk About It' event

11.2 Deputy Mayor T Pond

Deputy Mayor Pond advised of her attendance at the following:

- 21 September 2026 – Ordinary Council Meeting
- 23 September 2026 – Meeting with resident, re being an Elected Member
- 23 September 2026 – Bills Support Information Session
- 24 September 2026 – Meeting with Hon Tom Venning; Federal Member for Grey and Hon Ashton Hurn; Opposition Leader
- 24 September 2026 – HOPE Workshop'
- 25 September 2026 – Meeting with resident, re various matters
- 29 September 2026 – Meeting with resident, re financial assistance information
- 6 October 2026 – Hospital RAP Meeting
- 6 October 2026 – Special Council Meeting
- 6 October 2026 – Council Members Briefing Session
- 7 October 2026 – Meeting with resident, re starting a temple
- 7 October 2026 – Community visit to Tanderra
- 7 October 2026 – Catch-up to support local business
- 7 October 2026 – Meeting with resident, re why are Council doing landscaping before Splash Park build
- 8 October 2026 – Breast Cancer Fundraiser
- 8 October 2026 – HOPE event at Civic Park
- 8 October 2026 – Meeting with resident, re when is beach café opening
- 9 October 2026 – Audit and Risk Committee Meeting
- 10 October 2026 – Meeting with resident, re locals not getting tenders
- 13 October 2026 – Cultural Awareness Training
- 13 October 2026 – Triple Y Council Radio Show
- 13 October 2026 – Enterprising Women – Business Woman of the Year Awards

## 12. Presentations – Nil

## 13. Committee Reports

### 13.1 Minutes of the Audit and Risk Committee Meetings – 28 August 2026

Moved Cr Klobucar, seconded Deputy Mayor Pond

**C6247-2026**

Council notes the Minutes of the Audit and Risk Committee Meeting held on Friday 28 August 2026.

**Carried**

### 13.2 Notes of the Mount Laura Homestead Advisory Group Meeting – 7 July 2026

Moved Cr Borda, seconded Cr Inglis

**C6248-2026**

That the Notes of the Mount Laura Homestead Advisory Group Meeting held on Tuesday 7 July 2026, as per copies supplied to Members, be received and noted.

**Carried**

### 13.3 Notes of the Mount Laura Homestead Advisory Group Meeting – 6 October 2026

Moved Cr Borda, seconded Cr Campbell

**C6249-2026**

That the Notes of the Mount Laura Homestead Advisory Group Meeting held on Tuesday 6 October 2026, as per copies supplied to Members, be received and noted.

**Carried**

## 14. Reports – Council Officers

### 14.1 Office of the Chief Executive Officer – Ordinary Reports

*14.1.1 Chief Executive Officer's Action Report – October 2026*

Moved Cr Borda, seconded Cr Campbell

**C6250-2026**

Council notes the Chief Executive Officer's Action Report – October 2026.

**Carried**

*14.1.2 Closure of Business Units and Provision of Services – Christmas/New Year 2026/27*

Moved Deputy Mayor Pond, seconded Cr Inglis

**C6251-2026**

Council adopts the closure of its business units and provision of services during the 2026/27 Christmas/New Year period, as follows:

1. The Council Civic Building, located on Grundel Street, be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open with normal operating hours on Monday 4 January 2027.
2. The Whyalla Public Library be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open with normal operating hours on Monday 4 January 2026.
3. The Whyalla Early Learning Centre be closed to the public from 3.45 pm, Friday 18 December 2026 and re-open at 7.45 am, Monday 4 January 2027.
4. The Whyalla Visitor Centre and Maritime Museum be closed to the public from 3.00 pm Thursday 24 December 2026 and re-open for normal business hours on Saturday 26 December 2026, 10.00 am – 4.00 pm.
5. The Depot be closed to the public from 1.00 pm, Friday 18 December 2026 for the purpose of a staff meeting. Normal office hours will resume on Monday 21 December 2026 until 3.00 pm, Thursday 24 December 2026 and re-open on Monday 4 January 2027.
6. The Council Civic Building, Whyalla Public Library, Whyalla Visitor Information Centre and Maritime Museum be closed to the public from 3.00 – 5.00 pm on Friday 18 December 2026 for the purpose of a staff meeting.
7. That Council communicates the 2026/27 Christmas/New Year business hours to the public.

**Carried**

*14.1.3 Ordinary Council Meetings: December 2026 and January 2027*

Moved Cr Borda, seconded Cr Campbell

**C6252-2026**

Council endorses:

1. the final Ordinary Meeting for the 2026 calendar year will be held on Monday 14 December 2026; and
2. the first Ordinary Council Meeting for the 2027 calendar year will be held on Monday 18 January 2027.

**Carried**

*14.1.4 Council Members Allowances – Update*

Moved Cr Campbell, seconded Cr Borda

**C6253-2026**

Council notes the amendment to Council Members Allowances, effective April 2027 with City of Whyalla Allowances being:

| | Current | From April 2027 |
|---|---|---|
| Mayor | $85,544.00 | $100,968.00 |
| Deputy Mayor | $26,732.50 | $31,552.50 |
| Council Member | $21,386.00 | $25,242.00 |

**Carried**

*14.1.5 Local Government Finance Authority – Election for the positions of Representative Members of the Board of Trustees*

Moved Cr Borda, seconded Cr Inglis

**C6254-2026**

Council nominates Samantha Grieve and Chris Cowley to be Representative Board Members of the Local Government Finance Authority, for a two-year term.

**Carried**

## 14.2 Corporate Services – Ordinary Reports

*14.2.1 Monthly Budget Report – September 2026*

Moved Cr Klobucar, seconded Cr Campbell

**C6255-2026**

Council notes the Monthly Budget Report – September 2026.

**Carried**

*14.2.2 2025/26 Audited Financial Statements*

Moved Cr Borda, seconded Cr Klobucar

**C6256-2026**

Council:

1. adopts the Audited Financial Statements for the year ending 30 June 2026 in accordance with Section 127 of the Local Government Act 1999, noting that the audit opinion has been issued without qualification; and
2. notes that the reported operating surplus is associated with the advance payment by the Federal Government of the Financial Assistance Grants, whereas the underlying results as presented in the adjusted ratios reflect the actual financial position of Council, and
3. notes the Audit Completion Report from Galpins for the financial year ended 30 June 2026.

**Carried**

*14.2.3 2026/26 Investment and Loan Performance*

Moved Deputy Mayor Pond, seconded Cr Borda

**C6257-2026**

Council notes the Investment and Loan Performance Report for 2025/26.

**Carried**

*14.2.4 Financial Results 2025/26*

Moved Cr Borda, seconded Cr Inglis

**C6258-2026**

Council notes the audited financial results compared with the estimated financial results of Council for the financial year ending 30 June 2026.

**Carried**

*14.2.5 Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26*

Moved Cr Borda, seconded Cr Campbell

**C6259-2026**

Council:

1. adopts the Budget Review incorporating the Financial Results 2025/26, identifying an operating deficit of $1,605,000 and an estimated cash position at end of reporting period of $253,000; and
2. approve the 2026/27 Annual Business Plan and Budget and Long Term Financial Plan to be amended to reflect the variances.
3. be mindful of sustainability challenges and that Management continue to maintain tight financial expenditure management, capital works delivery, and critically review service levels.

**Carried**

**14.3 City Growth – Ordinary Reports**

*14.3.1 Community Grant*

Moved Cr Borda, seconded Cr Campbell

**C6260-2026**

Council approves the application for Community Grant funding as listed below:

| Group | Project | Amount |
|---|---|---|
| Whyalla Bowling Club | Refurbishment of Shade Structure | $1,440.52 |
| Whyalla Netball Association | Upgrade of Netball Courts | $5,000.00 |
| Westlands United Soccer Club | Furniture for Sporting Hub | $5,000.00 |
| YCW Netball Club | YCW Thunderbirds Trip | $3,000.00 |
| | **Total: $14,440.52** | |

**Carried**

## 14.4 City Infrastructure – Ordinary Reports

*14.4.1 Voucher System Investigation – Response to Notice of Motion C6234-2026*

Moved Cr Borda, seconded Cr Inglis

**C6261-2026**

Council notes the report 'Waste Voucher System Investigation – Response to Notice of Motion C6234-2026'.

**Carried**

## 15. Information / Decision Reports

## 15.1 Council Members

*15.1.1 Mayor P Stone – List of Engagements*

Moved Deputy Mayor Pond, seconded Cr Borda

**C6262-2026**

Council receives and notes the Mayor P Stone – List of Engagements report.

**Carried**

## 15.2 Corporate Services / City Growth / City Infrastructure

*15.2.1 Monthly Information Report – October 2026*

Moved Cr Borda, seconded Deputy Mayor Pond

**C6263-2026**

Council notes:

1. the calendar of information reporting over the course of 12 months;
2. indicative Schedule of Upcoming Items to be considered at future Council Meetings;
3. Staffing Update; and
4. September 2026 activity reports for the following services:

    - Customer Experience
    - Community and Library Services
    - RAP
    - Community Engagement/Media and Comms

**Carried**

**16.** **Notices of Motion** – Nil

**17.** **Questions on Notice** – Nil

**18.** **Questions without Notice** – Nil

**19.** **Motions without Notice** – Nil

**20.** **Consideration of Confidential Items**

**20.1** **City Growth**

*20.1.1* *emPowering SA Community Battery Program –*
*Community Land Public Consultation for Proposed Lease over CR5754/347 – Confidential*

Moved Cr Borda, seconded Cr Inglis

**C6264-2026**

Pursuant to Section 90(2) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Sean Kelly; Manager Media and Communications, Les Jones; Manager Capital Works and Delivery, Lucas Trevisan; Manager City Development, Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator – Corporate Services for Agenda Item 20.1.1 – emPowering SA Community Battery Program – Memorandum of Understanding and Site Feasibility Investigations.

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

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.

**Carried**

Moved Cr Borda, seconded Deputy Mayor Pond

**C6265-2026**

Council:

1. endorses parcel CR5754/347 (Crown land under Council care and control) as the confirmed site for the proposed community battery installation;
2. authorises the Chief Executive Officer (or delegate) to commence statutory public consultation in accordance with Section 202(2) of the *Local Government Act 1999* and Council's Community Engagement Policy regarding the proposed granting of a ground lease to the Department for Energy and Mining (DEM) for a term of up to twenty years (minimum 15 years) over a portion of parcel CR5754/347 for the installation and operation of a 700 kW / 1,828 kWh community battery and associated electrical infrastructure;
3. authorises the Chief Executive Officer (or delegate), in the event that no written objections are received during the statutory public consultation period, to:
    - consider and conclude the public consultation process without the necessity of returning a further report to Council;
    - finalise negotiations and execute a ground lease with the Department for Energy and Mining (DEM) over the required portion of parcel CR5754/347 on terms substantially consistent with the principles set out in the Memorandum of Understanding (including a minimum 15-year peppercorn lease, rate exemption, and agreed site maintenance boundaries);
    - facilitate and execute any required statutory easements in favour of SA Power Networks (SAPN) over parcel CR5754/347 for high-voltage infrastructure and grid connection; and
    - settle all operational arrangements, including pre-construction vegetation clearance, temporary construction laydown areas, and perimeter fencing/landscaping co-design.

**Carried**

## 20.2 Corporate Services

*20.2.1 Section 270 Review – Confidential*

Moved Cr Borda, seconded Cr Campbell

**C6266-2026**

Pursuant to Section 90(2) and (3)(a) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of Justin Commons; Chief Executive Officer, Jodie Perone; General Manager City Growth, Sue King; General Manager Corporate Services, Paul Day; General Manager Infrastructure, Les Jones; Manager Capital Works Delivery, Sean Kelly; Manager Media and Communications, Colin Sharp; Manager City Operations, Gail Rostig; Manager City Activation, Lucas Trevisan; Manager City Development Michelle Armstrong; Executive Co-ordinator – CEO and Mayor and Lisette Symons; Executive Co-ordinator Corporate Services for Agenda Item 20.2.1 – Section 270 Review.

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

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.

**Carried**

Moved Deputy Mayor Pond, seconded Cr Borda

**C6267-2026**

Council:

1. reviews the Section 270 request submitted by Mr Chris Fewster, See Us Maintenance Services;
2. endorses the findings of the Section 270 review conducted by Mr Grant Jennings and, having considered the material presented, determines that the procurement and decision-making process complied with the applicable procedural, policy, legislative and delegated authority requirements and was not affected by any material flaw, noting that this determination does not constitute a reassessment of the competing tenders or reconsideration of the successful tenderer; and
3. having considered Agenda Item 20.2.1 in confidence, under Sections 90(2) and (3)(a) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that this Report and the Attachments, be kept confidential and not available for public inspection for a period of five years, on the basis that it contains commercial information of a confidential nature the disclosure of which could reasonably be expected to prejudice the commercial position of the Council, notwithstanding that it will be reviewed annually in February of each year.

**Carried**

**Close** – *meeting concluded at 7.15 pm*

## 21. Date of Next Meetings

- 2 November 2026 – Council Members Briefing Session
- 16 November 2026 – Ordinary Council Meeting
- 7 December 2026 – Council Members Briefing Session
- 14 December 2026 – Ordinary Council Meeting
- 18 January 2027 – Ordinary Council Meeting

Confirmed: ……
Presiding Member – November 2026

## 14.1 OFFICE OF THE CHIEF EXECUTIVE

### 14.1.1 Chief Executive Officer's Action Report – November 2026 – For Noting

**Council Meeting:** 16 November 2026
**Author's Title:** Justin Commons – Chief Executive Officer **File No.:** 1-0
**Directorate:** Office of the Chief Executive

**Attachments:**
1 – Chief Executive Officer's Action Report – November 2026
2 – Committee/ Working Party/ Workshop/ Sub-committee Meetings Listing
3 – Summary of Key Meetings and External Engagements attended by the Chief Executive Officer

| **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

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**PURPOSE**

This report details the specific actions taken by administration, in respect to resolutions of Council, together with information regarding CEO activities and an update on a variety work in progress (**WIP**) matters.

**SUMMARY**

Council resolutions to be actioned are listed within Attachment 1. This enables Council Members to view outstanding resolutions and gives advice as to the timeframe for the completion and outcome of the said resolutions.

Attachment 2 lists Council Member representation at meetings held during the month and meetings to be held over a period of three (3) months.

Attachment 3 provides a summary of key meetings and external engagements attended by the Chief Executive Officer during the period 19 October – 15 November 2026, inclusive.

The body of the report also provides an update on a variety of work in progress (WIP) matters, together with an indication of when these matters will next be presented to Council.

**RECOMMENDATION**

**Council notes the Chief Executive Officer's Action Report – November 2026.**

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**DUE DATE**

| | |
|---|---|
| Chief Executive Officer's Action Report – November 2026 – For Noting | 16/10/2026 |

### 14.1.1 Chief Executive Officer's Action Report – November 2026 – For Noting

**REPORT**

**DISCUSSION**

This report details the specific actions taken by administration, in respect to resolutions of Council.

Attachments 1 and 2 list outstanding Council resolutions and meetings with Council Member representation, held over the month and meetings to be held over a period of three (3) months. Each outstanding resolution item has been allocated to a relevant Director/Council officer. This report, and attachments, provides a description of the process, which is to be followed, and timeframe allocated to outstanding resolutions.

Attachment 3 provides a summary of key meetings and external engagements attended by the Chief Executive Officer during the period 19 October – 15 November 2026, inclusive.

**UPDATES – VARIOUS MATTERS**

**Enterprise Bargaining**

Negotiations are continuing for the joint Enterprise Agreement that covers both Local Government Award Employees (outdoor workforce) and the South Australian Municipal Salaried Officers Award Employees (indoor staff).

The current agreement's term concluded on the 20 October 2026. Conditions under the existing agreement will continue until such time as a new agreement is approved by the South Australian Employment Tribunal.

**South Australian Tourism Awards**

Council won the best Tourism Visitor Experience Award, for the second year in a row.






*South Australian Tourism Awards*

**School Based Trainee Award Nomination**

Council is very proud of its School Based Trainee employment program, that provides employment opportunities to youth. This year, Joyisha (one of our Trainees), was nominated for an award at the Whyalla Business and Tourism Awards in the inaugural School Based Trainees and Apprentices award category.




*Whyalla Business and Tourism Awards*

**Whyalla Business and Tourism Awards**

Whyalla's Christmas on the Avenue celebrations have been recognised at the Whyalla Business and Tourism Awards, with the 2025 Christmas Pageant winning the Contribution to Tourism Award.

Announced at the recent awards ceremony, the win recognises the combined effort, hard work and commitment that goes into making the Pageant a special event for the Whyalla community.

**Local Government Elections**

Planning is progressing for the 2027 Local Government Elections (refer also Agenda Item14.2.5), with a Candidate Briefing Session to be held on Monday 23 November at 6.00 pm in the Council Chamber.

**Financial Implications** – Nil

**Strategic Plan**

*Objective 1.1 – Unearth community pride within the city*

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

**Legislation** – Nil

**Officer Direct or Indirect Interest**

The Executive Management Team are aware of their obligations in declaring a 'conflict of interest' regarding any items discussed within this report.

**Risk Assessment** – Nil

**Social Considerations** – Nil

**Community Engagement** – Not applicable

**Environmental Implications** – Not applicable

**Communication** – Not applicable

**Conclusion**

Council Administration ensures that all outstanding Council resolutions are completed within an appropriate timeframe. Council Members are advised, via the attached Attachments, of the process to be followed and timeframes to be applied.

**Attachment 1**

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5088-2024<br>19/02/24 | **Lot 126 (Horseshoe Road) Mullaquana – Revoke Community Land Status, Remove Airport Encumbrance and Rezone**<br>Council:<br>1. requests the individual Ministers to allow Council to undertake the process of revoking Lot 126 (CT 6171/890) Mullaquana from community land status;<br>2. requests rezoning of Lot 126 (CT 6171/890) Mullaquana to Rural Living; and<br>3. requests the Commonwealth Government remove the encumbrance from Lot 126 (CT 6171/890) Mullaquana. | GMCG | Dec 2026<br>However, there is no commitment of date from the Commonwealth. | | 10% | ***In progress***<br>*Administration preparing documents to support the notification/ consultation to the community, to seek support to revoke the community land status. This action will take approximately 12 months.*<br>*Administration is seeking to engage qualified support to assist with the rezone of the site – it is anticipated that this process could take up to 6 months. This action will not commence until formal feedback is received from the Commonwealth Government, regarding the encumbrance.*<br>*A request has been made through Kelledy Jones Lawyers, to the Commonwealth Government, to remove the encumbrance from the site. Support from the Government was sought approximately 6 months ago, and initial feedback is that they will support the removal; however, it is difficult to advise a timeframe in relation to this request, as the Government appear to be slow in providing correspondence back to Council's lawyers.*<br>*Kelledy Jones are following up with the Commonwealth regarding the encumbrance.*<br>*Kelledy Jones continue to chase a formal response.*<br>*Still waiting on a formal response from the Commonwealth Government, regarding the removal of the encumbrance.*<br>*Commonwealth have still not responded. Kelledy Jones seeking a response.*<br>*Email reminder has been sent to Kelledy Jones, seeking update/action required – 12 August 2026.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5089-2024<br>19/02/24 | **Removal of Easements at Lot 126 McIntyre Road**<br><br>Council endorses the removal of the easements that no longer accommodate infrastructure within Lot 126 McIntrye Road. | GMCG | Dec 2026<br><br>However, there is no commitment from the Minister for Primary Industries, that this date will be met. | | 75% | ***In progress***<br><br>*Final permissions are being lodged with State Commission Assessment Panel and we anticipate approval is imminent.*<br><br>*As of 21 July, easement marked 'B' has been extinguished from both Allotments 126 and 128. Still awaiting a response from the Minister for Primary Industries regarding the Right of Way marked 'R". The recent invoice shows they are calling and checking progress.* |

*Chief Executive Officer's Outstanding Actions Report – November 2026*

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5602-2025<br>19/05/25 | **Tanderra Village – Future Asset Management Proposal**<br><br>Council:<br>1. endorses the Chief Executive Officer entering into negotiations for a five-year lease term, for the Tanderra site with the current lessee, noting the parameters set out in the report;<br>~~2. reduces the service level for the following buildings at the Tanderra site to 'zero', with no future renewal to occur for the following two buildings at the site:~~<br>~~a. Open Shed;~~<br>~~b. Old Bake House – Storage Building~~<br>~~3. reduces the service level for the following buildings at Tanderra, with future renewals to be kept to a preservation and public safety level for the following buildings at the site:~~<br>~~a. J Block~~<br>~~b. K Block~~<br>~~c. H Block~~<br>~~d. R Block~~<br>~~e. Market Hall and Café~~<br>~~f. Plant Nursery (Old Laundry); and~~<br>4. notes that Administration will commence development of a masterplan for the 'tourism precinct' that seeks to improve visitation, activation and the overall visitor experience from an integrated precinct encompassing Tanderra Village, Steel Cap Gallery, Visitor Information Centre, Maritime Museum and a proposed Designated Overnight Stay RV Camping area. | GMCG | Dec 2026<br>However, there is no commitment from Korda Mentha that this date will be met. | | 50% | ***In progress***<br><br>*Lease signed on 19 August 2025.*<br><br>*The Master Plan works require agreement from the administrators regarding the short stay accommodation proposal at Tanderra, which currently sits with Korda Mentha. Once this matter is addressed, the small committee formed to undertake the master planning of the site can meet with stakeholders and begin the process. Meeting held on Wednesday 11 March with OneSteel Manufacturing, to discuss further.*<br><br>*No formal response has been received regarding consent (verbally provided from Management); a follow-up email was sent the week of 10 August.*<br><br>*Focus is on the sale of the business and therefore this is not presenting as a priority for OneSteel Manufacturing at this time.* |

*Chief Executive Officer's Outstanding Actions Report – November 2026*

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5740-2025<br>15/09/2025 | **Program Maintenance Plans**<br>That a report be prepared on program maintenance plans for Council's structural assets, paying particular attention to assets that are not currently included within such plans. | MAP | Mar 2027 | | 20% | ***In progress***<br>*Asset Management Plans (AMPs) for Council's structural assets are currently under development. Due to the complexity of Council's asset portfolio, the number of assets requiring assessment, and the need to ensure the plans are prepared to a high professional standard, additional time is required for completion.*<br>*The development of the AMPs involves comprehensive data validation, condition assessments, risk profiling, lifecycle modelling and alignment with Council's Long Term Financial Plan and Strategic Asset Management Framework. This work is being undertaken by existing staff alongside core operational responsibilities.*<br>*As a result, Administration is advising Council that all Asset Management Plans will be completed by 31 March 2027.* |

*Chief Executive Officer's Outstanding Actions Report – November 2026*

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5814-2025<br>17/11/25 | **Update on Mount Laura Conservation Reserve**<br><br>Council supports the "soft start' approach to the Trail and Bike Master Plan through minimalist signage, QR codes with maps and post-style maps identifying where the existing trails are, level of fitness required, and risk to rider acceptance as an early-stage implementation to the Master Plan. | GMCG/MCWD | Nov 2026 | | 75% | ***In progress***<br><br>*A concept brief has been developed; outlining minimalist signage, QR codes with maps and post-style markers that identify existing trails, required fitness levels and rider risk.*<br><br>*The Woking Party met with James Brown and Troy Brougham (local mountain bike event organiser) to review and refine the brief, confirming the high-level scope of work. James and Troy understand that the bike stand and repair toolkit stand will be provided by them at no cost to Council.*<br><br>*Administration are now developing a detailed scope, including cost estimates, signage/directional marker locations and trailhead maps.*<br><br>*Planning requirements have been reviewed with advice received that the signage associated with the Mount Laura bike tracks is exempt from requiring development approval.*<br><br>*Work on site is scheduled to start in September with completion anticipated by the end of November 2026.*<br><br>*It was identified that two of the tracks traverse land under the Department for Energy and Mining ownership and must be considered. Stakeholders have been notified and are determining whether the tracks can be modified.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5828-2025<br>15/12/25 | **Economic Development Related Matters**<br>Council:<br>~~a) considers the information within the report;~~<br>~~b) writes to the South Australian Premier requesting that the Whyalla Steelworks Industrial Transformation Unit (WSITU) and Whyalla Regional Co-ordinator provide a quarterly update to a Whyalla Business and Economic Stakeholder Group comprising the State Member for Giles, Council, RDAEP and WBAT;~~<br>c) Council, RDAEP and WBAT also provide a quarterly update to a Whyalla Business and Economic Stakeholder Group regarding economic opportunities and challenges in Whyalla and the region; and<br>d) Whyalla Business and Economic Stakeholder Group to discuss economic opportunities and challenges in Whyalla and the region and make recommendations to Council for consideration (as required). | CEO | | Oct 2026 | 10% | ***In progress***<br>*Correspondence forwarded to Premier and relevant Ministers requesting that the Whyalla Steelworks Industrial Transformation Unit (WSITU) and Whyalla Regional Co-ordinator provide a quarterly update to a Whyalla Business and Economic Stakeholder Group, comprising the State Member for Giles, Council, RDAEP and WBAT – 27 January 2026.*<br>*In the absence of a response, Council's CEO will seek to convene a meeting as proposed in October 2026 (potentially 22 October to coincide with the Tactic 'Meet the Major Projects' Forum) or November 2026 at the latest.* |

*Chief Executive Officer's Outstanding Actions Report – November 2026*

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C5840-2026<br>27/01/26 | **Revocation of Dedication to Council and Community Land Status**<br><br>Council:<br><br>~~1. notes the public consultation process undertaken and the public submissions received;~~<br><br>~~2. having prepared and made publicly available a report under Section 194(2) of the Act, makes a submission to the Minister under Section 194(3) of the Act for the revocation of community land status for the following land parcels:~~<br><br>~~a. Lot 130 Lincoln Highway~~<br>~~b. 20 Whitehead Street~~<br><br>3. having prepared and made publicly available a report under Section 194(2) of the Act, makes a submission to the Minister under Section 194(3) of the Act for the revocation of both community land status and care, control and management for the following land parcels:<br><br>a. Lot 5437 Nicolson Avenue<br>b. 15 Ayliffe Street<br>c. Lot 1882 McEwin Street; and<br><br>~~4. resolves to not progress further at this time with the revocation of both community land status and care, control and management for Lot 1134 Playford Avenue.~~ | GMCG | | | 85% | ***In progress***<br><br>*The McEwin Street property is already the subject of consultation by Crown Lands with Government Departments on whether any plans exist for the site, with the Nicolson Avenue property to follow soon. If there is no interest, they will likely both be sold on the open market.*<br><br>*For Ayliffe Street, a high-level contamination was prepared for Crown Lands, however, they now want a more detailed report, which is likely to be expensive. Next steps are being considered.*<br><br>*In early September, the Minister for Local Government approved revocation of the two land parcels owned by Council. A final report will need to be presented to Council, and if approved, the revocation can be Gazetted.*<br><br>*Administration has made contact with Crown Lands in relation to the three properties under their ownership.*<br><br>*Council-owned land has now been gazetted and therefore community land status is now officially completed.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6032-2026<br>16/02/26 | **Whyalla Local Heritage Code Amendment**<br>Council:<br>~~1. receives and notes the community feedback on the Whyalla Local Heritage Code Amendment, submitted during the formal consultation period, as contained in Annexure "B" (the Engagement Report, January 2026);~~<br>~~2. endorses the Whyalla Local Heritage Code Amendment, under the Planning, Development and Infrastructure Act, as contained in Annexure "C" (the Code Amendment);~~<br>~~3. submits the Whyalla Local Heritage Code Amendment, seeking approval of the Minister for Planning; and~~<br>4. delegates authority to the Chief Executive Officer (or sub-delegate), to make any minor editorial or inconsequential changes following any feedback from the Minister's office. | GMCG/MCD | Dec 2026<br>However, there is no commitment from the Minister for Planning and Land Use Services that this date will be met. | | 80% | ***In progress***<br>*The Local Heritage Code Amendment has been submitted to the Minister for endorsement.*<br>*The Minister's office has stated that no endorsement will occur until after the State election.*<br>*Council staff have followed up with Planning and Land Use Services, re Ministerial approval.*<br>*Update from DHUD, is that the matter is currently with the Minister.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6034-2026<br>16/02/26 | **Honouring our Local Legends – Barrie Robran Gates**<br><br>That research is undertaken to cost out design and construction of gates honouring local legend Barrie Robran at the entrance to Memorial Oval situated on Duncan Street, with findings to be brought back to Council for discussion/decision. | MCA | Dec 2026 | | 25% | ***In progress***<br><br>*Design finalised and reviewed by family, approval provided, costings finalised. Contractual documents are being prepared.*<br><br>*Project is on track for completion at end of calendar year.*<br><br>*An opening ceremony is in the planning phase.* |
| 20/04/26 | **Question without Notice**<br><br>**Cr Knox**<br><br>Sacred Rocks fencing – requested a report on what details are transpiring and/or discussion that has taken place with regard to the current fencing eyesore. | CEO/GMCS/ GMCG | | | | ***In progress***<br><br>*Administration has received a reply from BDAC, with a proposed meeting date of 18 September 2026 to take place between Council and BDAC members, regarding works.*<br><br>*Council has been informed by BDAC that:*<br><br>*The Barngarla women in Whyalla met and discussed the matter and propose the following:*<br><br>*1. That the site be protected and preserved and the area securely fenced.*<br>*2. That signage at the site be replaced so that it is clearly marked (the current signage is quite small).*<br>*3. That adequate lighting and a bench seat or similar structure be placed near the site for women to sit and enjoy the site.*<br>*4. That Barngarla women be involved with the site maintenance / cleaning, on a regular basis, in accordance with traditional laws and customs.*<br><br>*A date is yet to be confirmed with BDAC to progress discussions regarding plans for the site.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6158-2026 20/07/26 | **Kerbside Waste Collection and Disposal Services Contract Extension**<br>Council:<br>1. approves a twelve (12) month extension of the Waste Management and Disposal Services Contract with Veolia Environmental Services (Australia) Pty Ltd from 1 October 2026 to 30 September 2027; and<br>2. authorises the Chief Executive Officer to execute all documents necessary to give effect to the extension. | GMI | 30/09/26 | | 60% | ***In progress***<br>*Contract documentation has been reviewed by Council Administration and sent to Veolia for signing.*<br>*Once returned by Veolia, Council will finalise accordingly.*<br>*A report to be provided to the November Council Meeting, advising of the contract variation.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6162-2026<br>20/07/26 | **Lot 3 Lincoln Highway – Agreement to Lease**<br><br>Council:<br><br>1. notes the conditional support provided by OneSteel Manufacturing (Annexure "B") relating to this project;<br><br>2. supports in principle the proposed development, subject to negotiation of suitable terms in a new Agreement to Lease;<br><br>3. delegates authority for the Chief Executive Officer to negotiate a new Agreement to Lease for Part Lot 3 Lincoln Highway with Chow Energy Public Company Limited, through its subsidiary Premier Solutions OpCo, for the development of agritech/ greenhouse and solar farm; and<br><br>4. having considered Agenda Item 20.1.1 in confidence under Sections 90(2) and (3)(b) of the Local Government Act 1999, the Council pursuant to Section 91(7) of the Act, orders that this Report and Annexures to this item, be kept confidential and not available for public inspection on the basis that the report contains 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. This order is to remain in force for a period of five (5) years, notwithstanding that it will be reviewed annually in February of each year. | GMCG | Dec 2026 | | 25% | ***In progress***<br><br>*Draft Agreement to Lease being prepared by Council's lawyers (at developers cost). Anticipate receiving this, the week beginning Monday 10 August.*<br><br>*Draft Agreement to Lease currently with Chow Energy.*<br><br>*Chow responded on 6 November 2026, with proposed amendments to ATL for review.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6203-2026<br>17/08/26 | **Request for Formal Review – Licensed use of Memorial Oval**<br><br>Council:<br><br>1. maintains the current arrangements in place for leased and licenced access to Memorial and Bennett Oval(s) for both Whyalla Cricket Association and Whyalla Women's Football League for season 2026/27;<br><br>2. undertakes a formal review of the operation of the Whyalla Cricket Association/ Port Augusta Cricket Association 2026/27 season, with a view to ensuring the use of Memorial and Bennett Oval(s) is commensurate to the ratepayer costs of servicing and maintaining two turf wickets;<br><br>3. undertakes a formal review of the operation of the Whyalla Women's Football League 2026 season, with a view to ensuring the lease fee of the Whyalla Football League is commensurate to the ratepayer costs of servicing and maintaining the use of Council oval facilities; and<br><br>4. prepares a report for Council at the conclusion of both codes' seasons, with all findings, to inform preparation for the 2027 scheduling to include cost of maintenance for Bennett and Memorial Ovals, with particular reference to the maintenance of the cricket pitches and the future replacement of Memorial Oval cricket pitch. | GMCG | | | | ***In progress***<br><br>*Working Group has been formed.*<br><br>*Schedules have been submitted to Geraldine from both codes.* |

***Chief Executive Officer's Outstanding Actions Report – November 2026***

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6235-2026<br>21/09/26 | **Point Lowly**<br><br>Council conducts a thorough review regarding the current status on the performance of the new contractor looking after the Point Lowly peninsula and reviews the KPI's measured, that can be held to account. | MAP/CEO | | Dec 2026 | | ***In progress***<br><br>*A meeting was held with the contractor to discuss performance against the KPIs and identify areas requiring improvement. A further update on the contractor's progress in addressing these matters, together with reporting against the agreed KPIs, will be provided to Council at the December 2026 Council Meeting.* |
| C6236-2026<br>21/09/26 | **Contribution to Rate Burden Request**<br><br>Council instructs the Chief Executive Officer to re-approach the relevant government influencer in the sale process of the Whyalla Steelworks, to specifically request they ask the bidders to formalise their commitment to contribute to the rate burden of an appropriate amount equivalent to rates contribution. | CEO | | | | ***In progress***<br><br>*The CEO spoke with Sam Crafter; State Lead – Whyalla Steelworks Industry Transition Unit on 12 October, re this matter. It was agreed that Mr Crafter would socialise this matter with two short-listed tenderers verbally at this time, as it was advised that the timing is not appropriate at this stage to seek a formal response given the status of the negotiations/tender process.* |
| C6254-2026<br>19/10/26 | **Local Government Finance Authority – Election for the positions of Representative Members of the Board of Trustees**<br><br>Council nominates Samantha Grieve and Chris Cowley to be Representative Board Members of the Local Government Finance Authority, for a two-year term. | CEO | | | | ***Complete***<br><br>*Ballot papers forwarded to LGFA – 22 October 2026.* |

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| C6265-2026<br>19/10/26 | **emPowering SA Community Battery Program – Community Land Public Consultation for Proposed Lease over CR5754/347**<br><br>Council:<br><br>~~1. endorses parcel CR5754/347 (Crown land under Council care and control) as the confirmed site for the proposed community battery installation;~~<br><br>~~2. authorises the Chief Executive Officer (or delegate) to commence statutory public consultation in accordance with Section 202(2) of the *Local Government Act 1999* and Council's Community Engagement Policy regarding the proposed granting of a ground lease to the Department for Energy and Mining (DEM) for a term of up to twenty years (minimum 15 years) over a portion of parcel CR5754/347 for the installation and operation of a 700 kW / 1,828 kWh community battery and associated electrical infrastructure;~~<br><br>3. authorises the Chief Executive Officer (or delegate), in the event that no written objections are received during the statutory public consultation period, to: | MCD | March 2027 | | 30% | ***In progress***<br><br>*Public consultation commenced on 11 November 2026. Will run for 21 days in line with the Council Public Consultation Policy.* |

| Council Meeting Date | Outstanding Action | Actioned by | Expected Completion Date | Amended Completion Date | Percentage Complete | Comments |
|---|---|---|---|---|---|---|
| | • consider and conclude the public consultation process without the necessity of returning a further report to Council;<br>• finalise negotiations and execute a ground lease with the Department for Energy and Mining (DEM) over the required portion of parcel CR5754/347 on terms substantially consistent with the principles set out in the Memorandum of Understanding (including a minimum 15-year peppercorn lease, rate exemption, and agreed site maintenance boundaries);<br>• facilitate and execute any required statutory easements in favour of SA Power Networks (SAPN) over parcel CR5754/347 for high-voltage infrastructure and grid connection; and<br>• settle all operational arrangements, including pre-construction vegetation clearance, temporary construction laydown areas, and perimeter fencing/landscaping co-design. | | | | | |

## COMMITTEE / WORKING PARTY / WORKSHOP / SUB-COMMITTEE MEETING(S)

**Meetings held: 19 October – 15 November 2026**

| *Meeting Date* | *Name of Meeting* | *Quorum* |
|---|---|---|
| 19 October | Ordinary Council Meeting | Y |
| 2 November | Council Members Briefing Session | – |

**Future meetings: November 2026 – January 2027**

| *Meeting Date* | *Name of Meeting* |
|---|---|
| 16 November | Ordinary Council Meeting |
| 14 December | Ordinary Council Meeting |
| 18 January 2027 | Ordinary Council Meeting |

# Attachment 3

**BACKGROUND**

A summary of key meetings and external engagements attended by the Chief Executive Officer, is provided on a monthly basis.

**DISCUSSION**

**Monday 19 October 2026**

- Fortnightly catch-up with Manager Media and Communications
- Meeting with Short Term Accommodation Association Australia
  *(also in attendance, General Manager City Growth and Manager City Development)*
- Weekly Catch-up with Mayor Stone and Executive Co-ordinator – CEO and Mayor
- Internal Workgroup Meeting, re Whyalla's Advocacy with New Steelworks Owner
- Ordinary Council Meeting

**Tuesday 20 October 2026**

- Upper Spencer Gulf Workforce and Skills Advisory Group Meeting
- Council media: ABC, re Whyalla Steelworks payments
- Stakeholder Meeting, re Whyalla's Economic Future (post Steelworks announcements)

**Wednesday 21 October 2026**

- Australian Citizenship Ceremony



*Australian Citizenship Ceremony*

**Thursday 22 October 2026**

- TATIC event, re Whyalla Major Project Connect



*TATIC 2027*

- ECG Quarterly Meeting
- Dinner with M Resources *(also in attendance, Mayor Stone, General Manager Corporate Services and General Manager City Growth)*

**Friday 23 October 2026**

- Meeting with Mr Chris Smyth and Ms Danielle Batement; OneSteel Manufacturing, re Steelworks community sponsorship and support

**Monday 26 October 2026**

- Meeting with Mr Neville McMullen; McMullen Trades, re Whyalla Surf Life Saving tender process

**Tuesday 27 October 2026**

- Special Distribution meeting with LGA Workers Compensation Scheme

**Wednesday 28 October 2026**

- 'Common Ground' – Coffee Catch-up – Whyalla Public Library






*Common Group – Whyalla Public Library*

- Executive Leadership Team, Mayor and Deputy Mayor – Monthly Catch-up

**Thursday 29 October 2026**

- Eyre Peninsula Local Government Association – CEOs Meeting

**Friday 30 October 2026**

- Whyalla Secondary College: Year 12 Farewell Assembly and Award Presentations
- Roundtable Meeting, re future of Whyalla's industry, challenges and opportunities facing local businesses and the importance of supporting local jobs, investment and economic growth

*Also in attendance:*

*Mayor Stone*
*Hon Andrew Hastie MP; Shadow Minister for Industry and Sovereign Capability*
*Tom Venning MP; Federal Member for Grey*
*Whyalla Business and Tourism Executive*
*Invited stakeholders*





*Round Table Meeting – Council and Whyalla Business and Tourism Executive*

- Regular catch-up between the City of Whyalla and DEM Industry Development Team
- Whyalla Business and Tourism Awards Dinner




*Whyalla Business and Tourism Awards*

**Monday 2 November 2026**

- RAP Workshop
- Council media: photo with United Salvage, re shipbreaking



*Council media: United Salvage*

- Council Members Briefing Session

**Tuesday 3 November 2026**

- Meeting with Mr Steven D'Orazio; A & G D'Orazio and Co Pty Ltd, re Whyalla Surf Life Saving tender process

**Wednesday 4 November 2026**

- SACCA Jetties Discussion, re handback provisions/ongoing leases – online
- Meeting with Ms Maree Wauchope; Executive Director – Property Services, Housing SA
  *(also in attendance, General Manager City Growth)*
- Meeting with Ms Danielle Jiranek; Director – Workforce Capability, Department of State Development, re update on the Worker Transition Centre and Whyalla Response Plan
- Public Forum: Whyalla Master Plan and Planning and Building Development Requirements for Whyalla

**Thursday 5 November 2026**

- ICC Local Stakeholder Advisory Group Meeting
- LGA Mutual – Quarterly CEO Scheme Briefing
- Whyalla Services Leadership Group Meeting
  *(also in attendance, Mayor Stone)*
- Combined Regional Council(s) Meeting, re Safer Spaces Program (Whyalla and Port Pirie)

**Friday 6 November 2026**

- Executive AI Insights Breakfast – Adelaide
- EPLGA Waste to Resources Committee Meeting

**Monday 9 November 2026**

- LGA Housing Strategy Workshop – Adelaide

**Wednesday 11 November 2026**

- Remembrance Day Service




*2027 Remembrance Day Service*

- RAP Meeting
- Upper Spencer Gulf Housing Advisory Group Meeting
- Safety and Wellbeing Taskforce Meeting

**Thursday 12 November 2026**

- Meet n Greet with new local General Manager; Main Stay Suites
- Northern Water 'Environmental Impact Statement' Consultation
- NDIA First Nations Project Proposal Update (ICC)

**Saturday 14 November 2026**

- Whyalla Ambulance Station – Community Open Day

## 14.1 OFFICE OF THE CHIEF EXECUTIVE

### 14.1.2 Appointment of Deputy Mayor – For Decision

**Council Meeting:** 16 November 2026
**Author's Title:** Executive Co-ordinator – CEO and Mayor **File No.:** 1-0
**Directorate:** Office of the Chief 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:** Not applicable

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**PURPOSE**

To appoint a Deputy Mayor in accordance with Section 51 of the *Local Government Act 1999*.

**SUMMARY**

The State Government recently gazetted the *Local Government (Elections) (2027 Periodic Elections) Amendment Regulations 2026* (**Regulations**) to support the transition to the 2027 local government periodic elections, following deferral of the 2026 elections.

The new Regulations set out that Councils do not need to take additional steps to extend appointments that would otherwise expire in November 2026. The Regulations allow Councils to make alternative appointments, where they consider this appropriate.

**RECOMMENDATION**

**Council:**

1. **notes the Local Government (Elections) (2027 Periodic Elections) Amendment Regulations 2026; and**
2. **supports Cr Pond's continuation as Deputy Mayor until the conclusion of the 2027 periodic elections, being April 2027.**

---

**DUE DATE**

| | |
|---|---|
| Appointment of Deputy Mayor – For Decision | 16/11/2026 |

### 14.1.2 Appointment of Deputy Mayor – <u>For Decision</u>

**<u>REPORT</u>**

**BACKGROUND**

With transitional arrangements (Regulations) recently gazetted, and in conjunction with Council's 'Election of Deputy Mayor Policy', a decision is required regarding the appointment of Council's Deputy Mayor.

**DISCUSSION**

Under Section 51(3) of the *Local Government Act 1999* (**the Act**), Council may resolve that in addition to the Mayor, there may also be a Deputy Mayor.

Section 51(4) provides that if there is to be a Deputy Mayor, then he or she will be chosen by the members of the Council from amongst their own number and will hold office for a term determined by the Council (not exceeding 4 years).

Section 51(5) of the Act also provides that a Deputy Mayor is eligible for reappointment.

New Regulations set out that Councils do not need to take additional steps to extend appointments that would otherwise expire in November 2026. The Regulations allow Councils to make alternative appointments where they consider this appropriate.

Council's 'Election of Deputy Mayor Policy' Clause (k), states the following:

> *"The Term of Office for such a position shall be for twelve (12) months expiring on the anniversary date of the November election."*

The role of Deputy Mayor is currently held by Cr Tamy Pond and is due to expire at the November 2026 Ordinary Council Meeting (this meeting). It is proposed that Cr Pond continue in the role of Deputy Mayor until the conclusion of the 2027 periodic elections, being April 2027.

**Financial Implications**

Council Member allowances are determined by the Remuneration Tribunal of South Australia.

**Strategic Plan**

Objective 1.1 – Unearth community pride within the city

*Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions*

**Legislation**

*Local Government Act 1999*
*Local Government (Elections) (2027 Periodic Elections) Amendment Regulations 2026*

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment** – Nil

**Social Considerations** – Nil

**Community Engagement** – Nil

**Environmental Implications** – Not applicable

**Communication**

To be promoted by Council's Media and Communications Department.

**Conclusion**

The *Local Government (Elections) (2027 Periodic Elections) Amendment Regulations 2026* set out that Councils are not required to take additional steps to extend appointments that would otherwise expire in November 2026.

Council to consider extending Cr Pond's term of Deputy Mayor until the conclusion of the 2027 periodic elections, being April 2027.

## 14.2 CORPORATE SERVICES

### 14.2.1 Monthly Budget Report – October 2026 – For Noting

**Council Meeting:** 16 November 2026
**Author's Title:** Sandra Vigar – Finance Co-ordinator **File No.:** 0-216
**Directorate:** Corporate Services

**Attachments:**
1 – Monthly Budget Report – October 2026

**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

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**PURPOSE**

To provide Council a regular update on Council's financial position, identified budget issues and progress on Council's Major Projects.

**SUMMARY**

The report provides Council's financial position at the end of October 2026 and includes year-to-date income and expenditure figures for the 2026/27 financial year as at that date.

**RECOMMENDATION**

**Council notes the Monthly Budget Report – October 2026.**

---

**DUE DATE**

| | |
|---|---|
| Monthly Budget Report – October 2026 – For Noting | 16/11/2026 |

### 14.2.1 Monthly Budget Report – October 2026 – For Noting

**REPORT**

**BACKGROUND**

As part of the Corporate Reporting Framework, a monthly report is presented to Council, outlining the current financial position, any identified budget variances, and progress on Council's Major Projects. On a quarterly basis, an update on all projects over $100,000 is also included.

**DISCUSSION**

Refer Attachment 1 – Monthly Budget Report – October 2026

The report provides Council's financial position at the end of October 2026 and includes year-to-date income and expenditure figures for the 2026/27 financial year, as at that date. Analysis of detailed transaction data has been undertaken and any identified budget variances not already reported through a Budget Review are listed for information.

80% of the 2026/27 Financial Assistance Grants were received in advance in June 2026. This is reflected by lower than projected grant income for the year-to-date.

Council's budget has little capacity to absorb unexpected increases or additional expenditure. The areas of Council that continue to experience budget pressure will continue to be monitored and reported on during Quarterly Budget Reviews.

Also presented with the report is the monthly update on all projects over $100,000. As major projects proceed during the year, capital expenditure will increase. Reporting will be provided as projects progress.

**Financial Implications**

This report is intended to provide Council with timely information on the state of Council's finances. There are no financial implications related to receiving this report. Any identified budget items will be reported during the next Budget Review, or at year end.

**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**

The information has been presented in a format consistent with the requirements of Section 9(1)(a) of *the Local Government (Financial Management) Regulations 2026*, so that it is comparable to the information presented during the Budget Review process.

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment**

Nothing identified within the report is of a significant nature, so the financial risk to Council is considered to be low.

**Social Considerations** – Not applicable

**Community Engagement** – Not applicable

**Environmental Implications** – Not applicable

**Communication** – Not applicable

**Conclusion**

This report provides Council a regular update on Council's financial position, identified budget issues and progress on Council's Major Projects.

# Attachment 1

## WHYALLA CITY COUNCIL

### MONTHLY BUDGET REPORT - October 2026

| UNIFORM PRESENTATION OF FINANCES | Original Budget $000 | Current Budget $000 | YTD Actual $000 | % Budget |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Income** | | | | **28%** |
| Rates | 29,454 | 29,454 | 9,916 | 34% |
| Statutory Charges | 476 | 476 | 250 | 53% |
| User Charges | 6,434 | 6,434 | 1,895 | 29% |
| Grants, subsidies and contributions - capital | 732 | 732 | - | 0% |
| Grants, subsidies and contributions - operating | 7,661 | 8,126 | 978 | 12% |
| Investment Income | 12 | 12 | 13 | 108% |
| Reimbursements | 10 | 10 | 4 | 40% |
| Other Income | 1,280 | 1,345 | 183 | 14% |
| **Expenses** | | | | **31%** |
| Employee Costs | (16,851) | (17,166) | (4,874) | 28% |
| Materials, contracts & other expenses | (19,758) | (20,092) | (6,411) | 32% |
| Depreciation, amortisation & impairments | (10,323) | (10,495) | (3,498) | 33% |
| Finance Costs | ( 441) | ( 441) | ( 61) | 14% |
| **Operating Surplus/ (Deficit)** | **(1,314)** | **(1,605)** | **(1,605)** | |
| **CAPITAL ACTIVITIES** | | | | |
| **Net Outlays on Existing Assets** | | | | |
| Capital Expense on Renewal and Replacement of Existing Assets | (8,972) | (10,788) | (1,334) | 12% |
| add back Depreciation, Amortisation and Impairment | 10,323 | 10,495 | 3,498 | 33% |
| add back Proceeds from Sale of Replaced Assets | 184 | 184 | 94 | 51% |
| **Net Outlays on Existing Assets** | **1,535** | **(109)** | **2,258** | |
| **Net Outlay on New and Upgraded Assets** | | | | |
| Capital Expenditure on New and Upgraded Assets | (13,642) | (14,922) | (1,892) | 13% |
| add back Amounts received specifically for New and Upgraded Asse | 7,152 | 8,454 | 15 | 0% |
| add back Proceeds from Sale of Surplus Assets | - | - | - | |
| **Net Outlays on New and Upgraded Assets** | **(6,490)** | **(6,468)** | **(1,877)** | |
| **Net Lending/ (Borrowing) for Financial Year** | **(6,269)** | **(8,182)** | **(1,224)** | |
| **FINANCING ACTIVITIES** | | | | |
| New Borrowings | 1,600 | 7,600 | 875 | |
| Repayment of Principal | - | - | - | |
| (Increase)/Decrease in Cash and Investments | 94 | 137 | 62 | |
| Net Balance Sheet Funding (Debtors & Creditors etc) | 4,575 | 445 | (205) | |
| **Total Financing Transactions** | **6,269** | **8,182** | **732** | |

# WHYALLA CITY COUNCIL

## MONTHLY BUDGET REPORT - October 2026

| STATEMENT OF COMPREHENSIVE INCOME | Original Budget $000 | Current Budget $000 | YTD Actual $000 |
|---|---|---|---|
| **INCOME** | | | |
| Rates | 29,454 | 29,454 | 9,916 |
| Statutory Charges | 476 | 476 | 250 |
| User Charges | 6,434 | 6,434 | 1,895 |
| Grants, Subsidies and Contributions - Capital | 732 | 732 | - |
| Grants, Subsidies and Contributions - Operating | 7,661 | 8,126 | 978 |
| Investment Income | 12 | 12 | 13 |
| Reimbursements | 10 | 10 | 4 |
| Other Income | 1,280 | 1,345 | 183 |
| **TOTAL INCOME** | **46,059** | **46,589** | **13,239** |
| **EXPENSES** | | | |
| Employee Costs | 16,851 | 17,166 | 4,874 |
| Materials, Contracts & Other Expenses | 19,758 | 20,092 | 6,411 |
| Depreciation, Amortisation & Impairments | 10,323 | 10,495 | 3,498 |
| Finance Costs | 441 | 441 | 61 |
| **TOTAL EXPENSES** | **47,373** | **48,194** | **14,844** |
| **OPERATING SURPLUS/(DEFICIT)** | **(1,314)** | **(1,605)** | **(1,605)** |
| Amounts Specifically for New or Upgraded Assets | 7,152 | 8,454 | 15 |
| Net Gain (Loss) | - | - | 67 |
| **NET SURPLUS/(DEFICIT)** | **5,838** | **6,849** | **(1,523)** |
| Other Comprehensive Income | 16,459 | 16,459 | - |
| **TOTAL COMPREHENSIVE INCOME** | **22,297** | **23,308** | **(1,523)** |

# WHYALLA CITY COUNCIL

## MONTHLY BUDGET REPORT - October 2026

| STATEMENT OF FINANCIAL POSITION | Original Budget $000 | Current Budget $000 | YTD Actual $000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current Assets** | | | |
| Cash & Cash Equivalents | 296 | 253 | 328 |
| Trade & Other Receivables | 6,034 | 9,814 | 3,314 |
| Inventories | 2,534 | 2,534 | 2,576 |
| **TOTAL CURRENT ASSETS** | **8,864** | **12,601** | **6,218** |
| **Non-current Assets** | | | |
| Infrastructure, Property, Plant & Equipment | 455,989 | 458,913 | 431,624 |
| Other Non-Current Assets | 1,184 | 1,184 | 1,284 |
| **TOTAL NON-CURRENT ASSETS** | **457,173** | **460,097** | **432,908** |
| **Total Assets** | **466,037** | **472,698** | **439,126** |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Trade and Other Payables | 5,067 | 4,717 | 2,548 |
| Short Term Borrowings | - | - | - |
| Short Term Provisions | 2,525 | 2,525 | 2,772 |
| **TOTAL CURRENT LIABILITIES** | **7,592** | **7,242** | **5,320** |
| **Non-Current Liabilities** | | | |
| Long Term Borrowings | 4,100 | 10,100 | 3,375 |
| Long Term Provisions | 1,208 | 1,208 | 1,114 |
| **TOTAL NON-CURRENT LIABILITIES** | **5,308** | **11,308** | **4,489** |
| **Total Liabilities** | **12,900** | **18,550** | **9,809** |
| **NET ASSETS** | **453,137** | **454,148** | **429,317** |
| **EQUITY** | | | |
| Accumulated Surplus | 78,371 | 79,382 | 72,410 |
| Asset Revaluation Reserve | 373,134 | 373,134 | 356,675 |
| Reserves | 1,632 | 1,632 | 232 |
| **TOTAL EQUITY** | **453,137** | **454,148** | **429,317** |

| STATEMENT OF CHANGES IN EQUITY | Original Budget $000 | Current Budget $000 | YTD Actual $000 |
|---|---|---|---|
| **Accumulated Surplus** | | | |
| Balance at Beginning of Period | 72,533 | 72,533 | 73,933 |
| Change in Financial Position Resulting from Operations | 5,838 | 6,849 | (1,523) |
| Transfers from Other Reserves | - | - | - |
| Transfers to Other Reserves | - | - | - |
| **Balance at End of Period** | **78,371** | **79,382** | **72,410** |
| **Asset Revaluation Reserve** | | | |
| Balance at Beginning of Period | 356,675 | 356,675 | 356,675 |
| Revaluation Increment | 16,459 | 16,459 | - |
| **Balance at End of Period** | **373,134** | **373,134** | **356,675** |
| **Other Reserves** | | | |
| Balance at Beginning of Period | 1,632 | 1,632 | 232 |
| Transfers to Accumulated Surplus | - | - | - |
| Transfers from Accumulated Surplus | - | - | - |
| **Balance at End of Period** | **1,632** | **1,632** | **232** |
| **TOTAL EQUITY AT END OF REPORTING PERIOD** | **453,137** | **454,148** | **429,317** |

# WHYALLA CITY COUNCIL

## MONTHLY BUDGET REPORT - October 2026

| STATEMENT OF CASH FLOWS | Original Budget $000 | Current Budget $000 | YTD Actual $000 |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| **Receipts** | | | |
| Rates | 29,454 | 28,454 | 9,916 |
| Statutory Charges | 476 | 476 | 250 |
| User Charges | 6,434 | 8,434 | 4,615 |
| Grants, Subsidies and Contributions - Operating | 7,661 | 2,346 | 978 |
| Investment Income | 12 | 12 | 13 |
| Reimbursements | 10 | 10 | 4 |
| Other Income | 1,280 | 1,345 | 183 |
| **Payments** | | | |
| Employee Costs | ( 16,851) | ( 17,016) | ( 4,874) |
| Materials, Contracts & Other Expenses | ( 19,683) | ( 19,517) | ( 8,844) |
| Finance Costs | ( 441) | ( 441) | ( 61) |
| **Net Cash provided by (or used in) Operating Activities** | **8,352** | **4,103** | **2,180** |
| **CASH FLOWS FROM INVESTMENT ACTIVITIES** | | | |
| **Receipts** | | | |
| Amounts specifically for new or upgraded assets | 7,152 | 8,454 | 15 |
| Grants Utilised for Capital Purposes | 732 | 732 | - |
| Sale of Replaced Assets | 184 | 184 | 94 |
| Sale of surplus assets | - | - | - |
| **Payments** | | | |
| Purchase of Renewal/Replacement Assets | ( 6,722) | ( 8,538) | ( 1,334) |
| Purchase of New/Expansion Assets | ( 11,392) | ( 12,672) | ( 1,892) |
| **Net Cash provided by (or used in) Investing Activities** | **( 10,046)** | **( 11,840)** | **( 3,117)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| **Receipts** | | | |
| Proceeds from Borrowings - Council | 1,600 | 7,600 | 875 |
| **Payments** | | | |
| Repayment of Borrowings | - | - | - |
| **Net Cash provided by (or used in) Financing Activities** | **1,600** | **7,600** | **875** |
| **Net Increase (Decrease) in Cash Held** | **( 94)** | **( 137)** | **( 62)** |
| Cash & cash equivalents at beginning of period | 390 | 390 | 390 |
| **Cash & cash equivalents at end of period** | **296** | **253** | **328** |

# WHYALLA CITY COUNCIL

## MONTHLY BUDGET REPORT - October 2026

## Loans - October 2026

### Fixed Loans

| Loan | Term | Loan Value | Interest Rate | Expiry |
|---|---|---|---|---|
| 139 | 1 year | $500,000 | 5.63% | 16/07/2027 |
| 139 | 2 years | $1,000,000 | 5.58% | 17/07/2028 |
| 139 | 3 years | $1,000,000 | 5.52% | 16/07/2029 |
| | | **$2,500,000** | | |

### Variable Loans

| Loan | Total Facility Value | Drawn Down Value | Interest Rate | Expiry |
|---|---|---|---|---|
| 139 | $11,500,000 | $875,000 | 6.10% | 15/07/2030 |
| 140 | $5,000,000 | $0 | 6.10% | 15/12/2031 |
| | **$16,500,000** | **$875,000** | | |

### Loan Summary

| | | |
|---|---|---|
| Fixed Loan Balance | $2,500,000 | 74% |
| Variable Loan Balance | $875,000 | 26% |
| **Total Loan Balance** | **$3,375,000** | |
| | | |
| Loan Funds Available | $15,625,000 | |
| Weighted Interest Rate | 5.70% | |

## Accounts Payable - October 2026

| | |
|---|---|
| Total Value of Payments made this month | $2,419,214 |
| Total Value of Oustanding Accounts Payable | $323,648 |

## Rates - October 2026

| | | | |
|---|---|---|---|
| Value of Rates Payments received this month | | $1,042,993 | |
| Overdue Rates Value | | $2,110,618 | $2,100,629 |
| **Age of debt** | **Properties** | **Value** | **Comparative** |
| Current Year | 773 | $465,327 | $433,112 |
| Last Year | 527 | $663,758 | $766,299 |
| Two Years ago | 190 | $368,426 | $346,173 |
| Three Years ago | 117 | $216,082 | $186,266 |
| Four or more Years ago | 81 | $397,025 | $368,779 |

# WHYALLA CITY COUNCIL

## MONTHLY BUDGET REPORT - October 2026

## Accounts Receivable - October 2026

| | |
|---|---|
| Value of Invoices issued this month | $384,103 |
| Value of Payments received this month | $530,831 |
| **Net Increase/(Decrease) in Accounts Receivable** | **-$146,728** |
| | |
| Total Value of Oustanding Accounts Receivable | $394,353 |
| Value of Doubtful Debt Provision | -$15,893 |
| **Expected value of Accounts Receivable to be received** | **$378,460** |

## Consultants - October 2026

| | |
|---|---|
| Total value of consultants used this month | $34,143 |
| | |
| Total value of consultants used year to date | $167,241 |

## High Value Operating Contracts - October 2026

### Kerbside Waste Collection

| | | |
|---|---|---|
| Total estimated annual value of contract | $ | 3,144,600 |
| | | |
| Total expected spend year to date | $ | 786,200 |
| Actual spend year to date | $ | 801,113 |
| Variance | -$ | 14,913 |

**Comments**

The estimated value of the contract is based on past number of bins collected and total tonnages. Increases in these items lead to increased costs to Council. The estimated contract figure is based on the updated budget as at the most recent budget review.

### Airport Security Screening

| | | |
|---|---|---|
| Total estimated annual value of contract | $ | 1,038,000 |
| | | |
| Total expected spend year to date | $ | 292,800 |
| Actual spend year to date | $ | 244,965 |
| Variance | $ | 47,835 |

**Comments**

The estimated value of the contract is based on the new contract which commenced in August 2026.

# WHYALLA CITY COUNCIL

**MONTHLY BUDGET REPORT – October 2026**

## Operating Income

Operating income is consistent with projections at this time of year. Approximately 80% of the Financial Assistance Grants for 2026/27 were received in advance in June 2026. The Financial Assistance Grants consist of two components, a general-purpose component and a local road component. Both components are untied, meaning Council can utilise these funds according to local priorities.

A number of income streams are received in arrears, meaning that they look low early in the financial year, but will increase as the year progresses.

## Operating Expenditure

Operating expenditure is progressing as expected. Finance Costs are currently below budget but are expected to increase when cash advance debenture (CAD) facilities are drawn down as capital projects progress through the year.

Budget pressures continue in known areas will continue to be monitored and reported via budget reviews.

## Capital Activities

Approximately 12.50% of the capital program budget has been spent to date.

## Loans

Council's target is for fixed loans to make up between 30% and 70% of total loan balances. Currently they are slightly outside this range at 74%. Lower loan balances have affected this target range. As variable loan funds are drawn down the target will move within the required range.

Council's weighted interest rate is currently 5.70%, with this figure expected to change in alignment with the Reserve Bank of Australia (RBA) cash rate decisions.

Council's current available loan capacity is $15.625 million.

# WHYALLA CITY COUNCIL

**MONTHLY BUDGET REPORT – October 2026**

## Rates

Overdue rates balances are relatively consistent with where they sat at the same time 12 months ago. Payment arrangements can be made with ratepayers experiencing financial difficulties.

Short term arrears are higher than the same time last year which could be attributed to financial stress on ratepayers. Arears for properties that are between 4 months and 2 years behind have reduced by approximately 7%.

Approximately 46% of properties with arrears are less than one quarterly payment behind.

## Consultants

The majority of consultant expenditure to date has related to:

- Employee Recruitment/Employee Matters
- Service Reviews
- Values Branding
- Planning and Building Assessment
- Asset Management System
- Marine Assets Project Management
- Information Technology Consultancy

Additional expenditure has also occurred in minor amounts in other areas.

# Monthly Project Update - October 2026

## 2026-27 Capital Program - Monthly Reporting

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **Transport Renewal Program** | $ 3,833,300 | $ 496,942 | $ 810,056 | Delivery | 13% | 15% | June 2027 |
| Description: | Delivery of the sealed road, unsealed road, kerbing and footpath capital programs. | | Progress: | •Asphalt resealing is scheduled for November 2026.<br>•The program will include resealing of the Whyalla Marina carpark. | | | | |
| | | | | **On Time** | | **On Budget** | | |

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **Foreshore Splash & Play Plaza** | $ 7,605,800 | $ 151,949 | $ 6,897,383 | Delivery | 2% | 20% | June 2027 |
| Description: | Delivery of the first stage of the Foreshore Masterplan consisting of a plaza precinct including water play. This project has $3.1 million of external grant funding. | | Progress: | •Site establishment has been completed, including installation of the site compound, perimeter fencing and traffic management infrastructure.<br>•Procurement activities and the development of shop drawings are progressing to support the commencement of construction works.<br>•Preliminary site clearance and survey activities have commenced. | | | | |
| | | | | **On Time** | | **On Budget** | | |

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **New Foreshore Building** | $ 5,473,900 | $ 61,301 | $ 61,301 | Tender | 1% | 10% | 2027-28 |
| Description: | Construction of a new multi-use facility at the Foreshore to replace the current Surf Life Saving building. This project has $5 million in external funding and will be delivered over a number of financial years. | | Progress: | •Contractor appointed.<br>•Draft contract under review prior to execution.<br>•Pre-commencement meeting with contractor conducted on October 15.<br>•Contracts Signed. | | | | |
| | | | | **On Time** | | **On Budget** | | |

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **Recreation Centre Improvements** | $ 1,182,000 | $ 238,475 | $ 476,950 | Delivery | 20% | 25% | June 2027 |
| Description: | Roof repairs to deal with water ingress. Retiling and painting of the toilets to bring them up to the standard of the rest of the centre. Upgrade of the fire panel which is at end of life. Improvements to the entry and kiosk areas. | | Progress: | •Roof works substantially complete, with minor items outstanding.<br>•Reverse-engineering brief in preparation to define the scope of fire panel and electrical board upgrades.<br>•Toilet retiling and painting subject to broader planning for Gymnastics. | | | | |
| | | | | **On Time** | | **On Budget** | | |

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **Foreshore Café Pod Relocation** | $ 300,000 | $ 321,971 | $ 360,925 | Delivery | 107% | 95% | October 2026 |
| Description: | Relocation of the Foreshore Café Pod to the Eastern end of the precinct to allow for the demolition and reconstruction of the Surf Life Saving building. | | Progress: | •Works substantially complete, with commissioning and interface works in progress.<br>•Handover complete. New handrails to install, and some minor works on the external to finish. | | | | |
| | | | | **On Time** | | **On Budget** | | |

## 2026-27 Significant Operating Projects - Monthly Reporting

| | | Budget | Actual Costs | Total Committed | Stage | % Spent | % Complete | Expected Completion |
|---|---|---|---|---|---|---|---|---|
| Project | **System Modernisation** | $ 240,000 | $ - | $ - | Planning | 0% | 5% | 2028-29 |
| Description: | A multi-year project that will see the replacement of Council's core Enterprise Resource Planning (ERP) system, due to the current ERP being a legacy system that will reach end of life in 2030. | | Progress: | •A report was presented to the August Audit & Risk Committee meeting to plan out next steps for this important project. A report will be presented to Council in due course. | | | | |
| | | | | **On Time** | | **On Budget** | | |

## 14.2 CORPORATE SERVICES

### 14.2.2 Annual Report 2025/26 – For Endorsement

**Council Meeting:** 16 November 2026
**Author's Title:** Sandra Vigar – Finance Co-ordinator **File No.:** 0-216
**Directorate:** Corporate Services

**Attachments:**
1 – Annual Report 2025/26 – under separate cover

**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**

As per Section 131(1) of the *Local Government Act 1999*, Council is required to, on or before 30 November in each year, prepare and adopt an annual report relating to the operations of the council for the financial year ending on the preceding 30 June.

**SUMMARY**

The Annual Report 2025/26 has been prepared and is attached for Council review.

As per the previous year, the content of the report focuses on the core functions outlined within the Act. Primarily, this is to report on Council's progress in achieving the activities and performance measures outlined within the adopted Annual Business Plan. Detailed reporting on Council's operations are included within the monthly Council Agenda, so don't need to be repeated here.

**RECOMMENDATION**

**Council adopts the 2025/26 Annual Report.**

---

**DUE DATE**

| | |
|---|---|
| Publish Annual Report on Council's website – For Endorsement | 16/11/2026 |

## 14.2.2 Annual Report 2025/26 – For Endorsement

**REPORT**

**BACKGROUND**

Section 131(1) of the *Local Government Act 1999* (the Act) requires Council to, on or before 30 November each year, prepare and adopt an Annual Report relating to the operations of the Council for the financial year ending on the preceding 30 June.

As per Section 131(4) of the Act, a copy of the annual report must be provided to each Council Member (refer Attachment 1).

**DISCUSSION**

As per the previous year, the content of the report focuses on the core functions outlined within the Act. Primarily, this is to report on Council's progress in achieving the activities and performance measures outlined within the adopted Annual Business Plan. Detailed reporting on Council's operations are included within the monthly Council Agenda, so don't need to be repeated here.

The Annual Report of the Eyre Peninsula LGA has been included as required.

Council's Financial Statements and the Annual Report from Council's Audit and Risk Committee are both included within this agenda as part of separate items. Both of these documents will be included within the final Annual Report published on Council's website.

**Financial Implications**

Some external resources were used to assist with updating the document template, however, the cost of this was minor and covered by existing budgets.

**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**

The information has been presented in line with the requirements of Section 131 of the *Local Government Act 1999*.

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment** – Nil

**Social Considerations** – Nil

**Community Engagement** – Nil

**Environmental Implications** – Nil

**Communication**

The Annual Report will be uploaded onto Council's website and forwarded to relevant Government Departments, as prescribed under Section 131 of the *Local Government Act 1999*.

**Conclusion**

The Annual Report focuses on the core functions outlined within the Act. Primarily, this is to report on Council's progress in achieving the activities and performance measures outlined within the adopted Annual Business Plan.

## 14.2 CORPORATE SERVICES

### 14.2.3 Whyalla City Council Strategic Risk Statements – For Endorsement

**Council Meeting:** 16 November 2026
**Author's Title:** Ellisha Papoulis – Manager People and Culture **File No.:** 2-20
**Directorate:** Corporate Services

**Attachments:**

1 – BDO Strategic Risk Assessment 2024
2 – Strategic Risk Review Discussion Paper 2026

**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**

This report seeks Council's endorsement of the nine proposed strategic risks and risk statements. Strategic risks are risks that may impact Council's ability to achieve its strategic objectives and deliver sustainable services. Council's current adopted strategic risks are from 2024, and there has since been shifts in the operating environment requiring review. Endorsement of the strategic risk and statement will establish the scope for further risk assessment, validation and development of Council's Risk Appetite Statements.

**SUMMARY**

Council has progressed a review of its strategic risks as part of the Risk Maturity Road Map 2025 – 2027 and Internal Project Planning.

The review builds on the BDO Strategic Risk Assessment undertaken in late 2023 (Attachment 1). In assessment of current strategic risks, a *Strategic Risk Review Discussion Paper* (Attachment 2) was developed with Local Government Risk Services (LGRS) in April 2026. A workshop with the Executive Leadership Team (**ELT**) held in June 2026, identified eight strategic risks. Further review and discussion with the Audit and Risk Committee has identified a ninth risk relating to Council's commercial enterprises and their changing regulatory and operating environments.

**RECOMMENDATION**

**Council endorses:**

1. **the nine presented strategic risks and risk statements; and**
2. **notes that Council Member and Executive Leadership workshops will inform the development of Risk Appetite Statements.**

---

**DUE DATE**

| | |
|---|---|
| Whyalla City Council Strategic Risk Statements – For Endorsement | 16/11/2026 |

### 14.2.3 Whyalla City Council Strategic Risk Statements – <u>For Endorsement</u>

**<u>REPORT</u>**

**BACKGROUND**

The review and development of strategic risks is a key action under both Council's Risk Maturity Road Map 2025 – 2027 and its Internal Project Planning schedule. Council has, with the support of LGRS Risk Team Leader Jo Callis, reviewed its previous strategic risks against its current operating environment, emerging challenges and strategic priorities. This work has resulted in the following nine proposed strategic risks and risk statements;

| Strategic Risk | Risk Statement |
|---|---|
| **1. Community Service Delivery and Expectations** | Failure to meet community service expectations risks loss of trust and reputational damage, impacting on Council's objectives to foster an engaged, inclusive community and strong partnerships. |
| **2. Workforce Capability, Capacity and Resilience** | Inability to attract, retain, and develop skilled people to build organisational capacity and workforce resilience may potentially impact service delivery and hinder Council's ability to achieve its strategic objectives. |
| **3. Governance, Legislative and Regulatory Compliance** | Ineffective governance and compliance processes may impede Council's ability to effectively deliver services, meet legislative obligations, and maintain community trust. |
| **4. Asset Management and Infrastructure Sustainability** | Asset management practices that do not adequately cater to current and future needs may impair Council's ability to deliver fit-for-purpose infrastructure and open spaces, impacting community liveability, safety, and growth opportunities. |
| **5. Financial Sustainability, Growth and Prosperity** | A mismatch between Council's revenue/cost base will impact its capacity to maintain assets, deliver services, and undertake projects that provide essential infrastructure to improve liveability and strategic renewal and growth opportunities. |
| **6. Information Technology, Cybersecurity and Business Continuity** | Inadequate ICT infrastructure and systems may compromise Council's ability to deliver critical services, ensure cybersecurity resilience, maintain operational continuity, and protect sensitive data, thereby impacting community trust, service efficiency, and strategic objectives. |
| **7. Community Wellbeing, Economic Change and External Influences** | Uncertainty or shifts in the political environment may affect community wellbeing, social cohesion, and resource availability, potentially undermining Council's ability to deliver long term liveability and sustainability objectives, including community resilience and growth. |
| **8. Environmental Sustainability and Natural and Cultural Assets** | Inadequate protection and management of the City's cultural and natural environment may diminish liveability and economic diversity, undermining the Council's objectives to foster a vibrant, sustainable, and resilient city that values its heritage and natural assets. |
| **9. Commercial Enterprises and Regulatory Compliance** | Changing regulatory and operating requirements for Council-managed commercial enterprises may compromise compliance, safety, financial sustainability, and service continuity. |

**Additional Strategic Risk – Commercial Enterprises and Regulatory Compliance**

The ninth risk recognises feedback received from the Audit and Risk Committee at the 8 October 2026 meeting and recognises Council's exposure through its management or operations structure of specialised commercial operations, including Whyalla Airport and Childcare services.

These services operate within distinct and evolving regulatory environments, with specific requirements relating to licensing, accreditation, operational safety, workforce competency, and financial viability.

Endorsement of the nine strategic risks will establish a clear strategic risk profile and enable Council to progress the validation of risk ratings, controls and treatments with risk owners and confirm risk appetite workshops with Council Members and ELT to develop Risk Appetite Statements.

**Financial Implications**

The strategic risk review is funded through LGRS Advisory Services. While there are no direct costs to Council for this work, implementation of identified risk treatments and control measures may result in future financial implications. It is anticipated unless treating an Extreme Risk, that Council's existing resources and budget would be suitable.

**Strategic Plan**

Supports Council's Strategic Plan by identifying and managing risks that may impact the achievement of strategic objectives, sustainable service delivery and organisational resilience.

**Legislation**

Council's Strategic Risk Profile supports effective governance, risk management, and decision-making in accordance with the *Local Government Act 1999 (SA)*, including Council's responsibilities under Section 125 relating to internal control policies and procedures.

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment**

Failure to identify, assess and monitor strategic risks may expose Council to unmanaged financial, operational, regulatory and reputational consequences. Endorsement will establish Council's key strategic risk areas, with further assessment required to validate risk ratings, control effectiveness, treatments and risk appetite.

**Social/Community/ Environmental Implications**

The proposed strategic risks consider Council's responsibilities for community wellbeing, sustainable service delivery, infrastructure, environmental management, and economic resilience.

Effective strategic risk management supports informed decisions that considers current and long-term impacts on Council and the community.

**Communication**

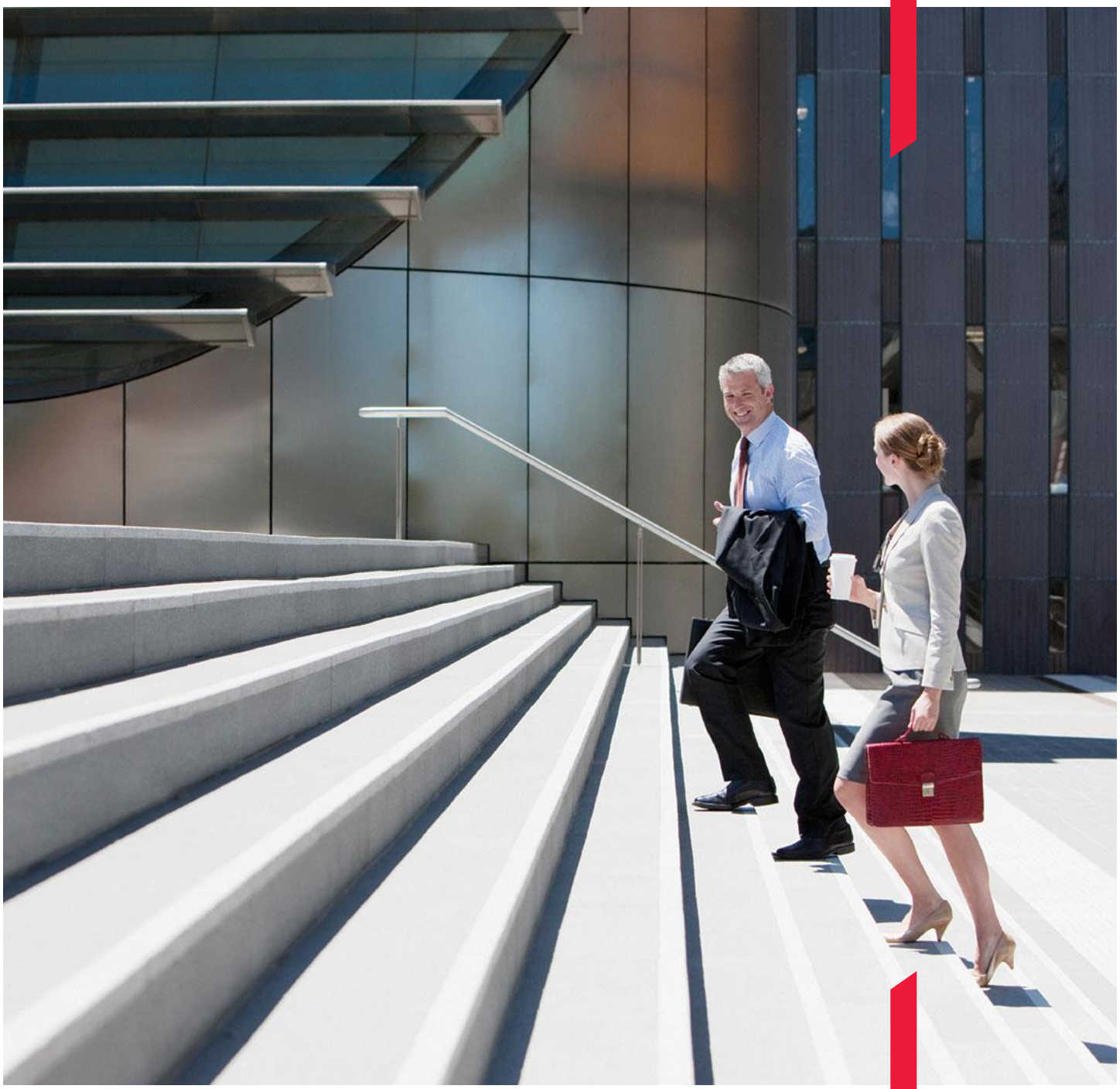
The Strategic Risk Register will be progressed through consultation with the Executive Leadership Team and Council Members. Internal Risk Appetite sessions are slated for December, with Council Member sessions pending delivery in February/March 2027.

**Attachment 1**

# WHYALLA CITY COUNCIL

## Strategic Risk Assessment

January 2024



# TABLE OF CONTENTS


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# EXECUTIVE SUMMARY

The Whyalla City Council (WCC) has engaged BDO to facilitate a Strategic Risk Assessment Workshop with nominated representatives from WCC. The resulting Strategic Risk Assessment will inform the development of WCC's Internal Audit Plan.

The purpose of the workshop was to collectively identify and prioritise the strategic risks to WCC in achieving its business objectives.

Prior to the workshops, BDO reviewed the key risks identified by 10 workshop participants, from WCC Executive and Audit and Risk Committee, which were then consolidated to identify a suite of strategic risk categories. These risk categories were reviewed, and risk rated as part of the risk workshops.

At the workshops held on, workshop participants:

- Considered (added/edited/deleted) the identified risks
- Reviewed the associated current controls
- Assessed the consequence and likelihood of the risk occurring, considering current controls
- Discussed which risks require particular monitoring.

The finalised results of the risk assessment produces a WCC strategic risk register which is detailed in the remainder of this report, and includes:

- Summary of the key risks including the identified risk, and the residual risk rating
- Graphical representation of the risk ratings and relativities of each risk
- Individual Risk Worksheets which capture the identified risk, risk descriptors, associated risk ratings and the proposed risk management strategies
- Risk ratings and definitions used during the workshop
- Listing of workshop participants.

Following the Strategic Risk Assessment, it was agreed that the Internal Audit Plan (for the next three years) should be developed and endorsed by Executive and the Audit and Risk Committee. In addition, risk owners should be assigned to each risk and risk mitigation strategies developed for identified significant risks.

# KEY RISK SUMMARY

The following table provides a summary of:

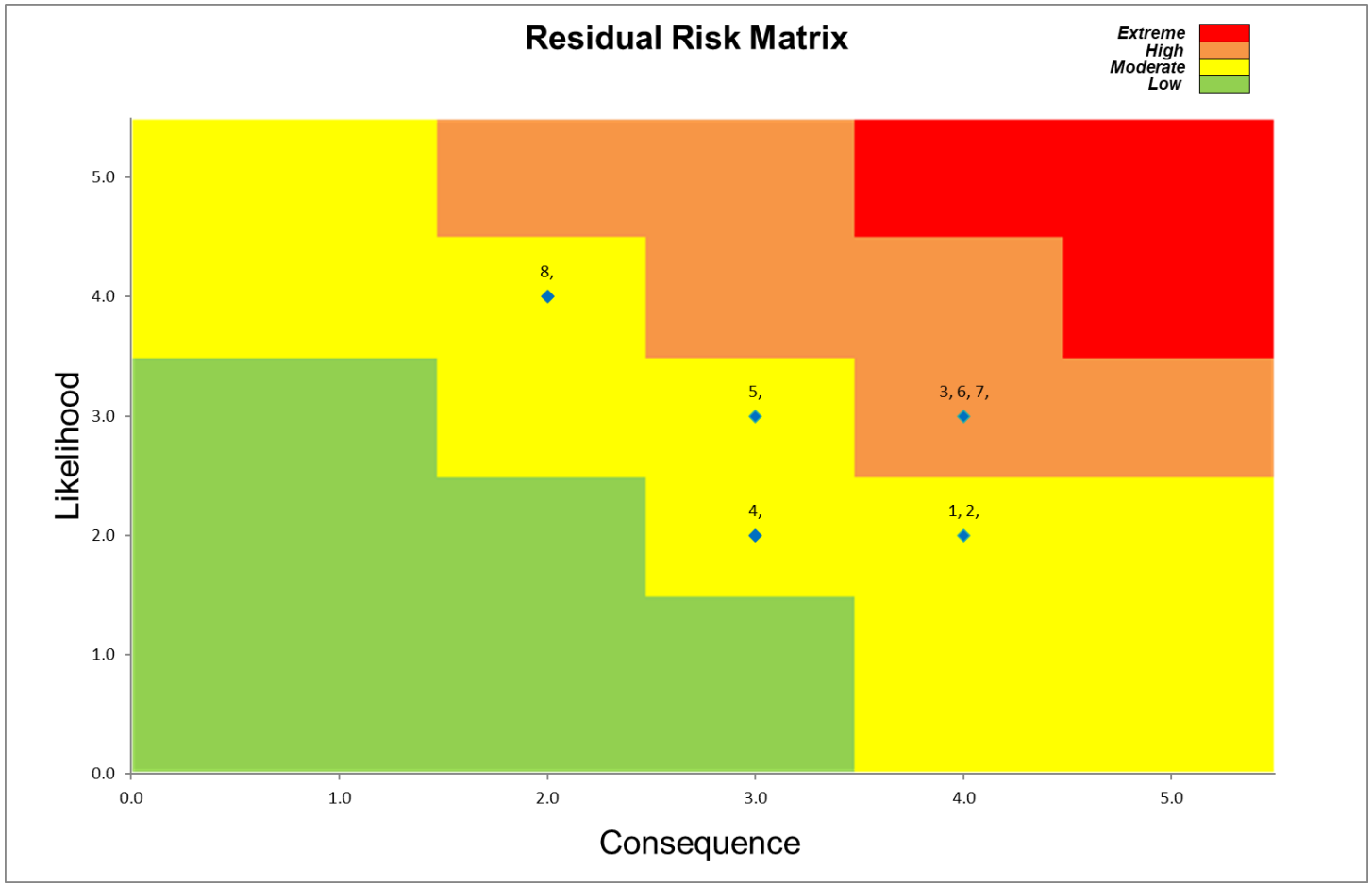
- WCC's key strategic risks
- Risk consequence and risk likelihood scores
- Residual risk rating

as finalised at workshop held on 3 October 2023.

| Risk ID | Risk Category | Risk Definition | Risk Consequence | Risk Likelihood | Residual Risk Rating |
|---|---|---|---|---|---|
| 1 | Community Expectations | Inability to build and maintain community expectations and trust | 4 | 2 | M |
| 2 | Organisational Development / Human Resource Management | Lack of effective organisational development and human resource strategy | 4 | 2 | M |
| 3 | Financial Sustainability and Growth | Mismatch between revenue/cost base and expected activity (BAU, legacy and degradation of financial performance) | 4 | 3 | H |
| 4 | Governance | Ineffective governance framework and mechanisms | 3 | 2 | M |
| 5 | Information and Communication Technologies (ICT) | ICT resources are inadequate to deliver Council's requirements, including business critical and cybersecurity systems | 3 | 3 | M |
| 6 | Strategic Direction | Ineffective alignment and delivery of strategic direction | 4 | 3 | H |
| 7 | Asset Management | Inadequate asset management planning to ensure Council has appropriate infrastructure to meet current and future needs | 4 | 3 | H |
| 8 | Airport Operations | Inability for airport operations to deliver public value | 2 | 4 | M |

# RESIDUAL RISK MATRIX

Graphical representation of the residual risk ratings and relativities of each risk.



# RISK MANAGEMENT WORKSHEETS

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | |
|---|---|---|
| 1 **Community Expectations** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Inability to build and maintain community expectations and trust**

- Community expectations are unrealistic and unmanaged; The loss of community trust in a council is a serious concern
- Inadequate identification of community needs / expectations, and therefore inadequate setting of service level standards
- Inadequate community amenity and wellbeing, caused by inappropriate planning, resulting in reduced community inclusion, accessibility, safety and participation
- Damage to reputation in the community due to lack of transparency in decision making and community consultation.
- The need to deliver planned projects is vital
- There is always the risk that the State and Federal Government will fail to deliver on their promises, or at least be delayed in doing so
- Council has no capacity in its budget to deal with adverse events
- Pressure in many places relating to higher costs, higher expectations and competing priorities
- The future upturn of the city that is being projected is highly reliant on political direction of the State and Federal Government

## Associated Controls

- Online presence e.g. Public Website - access
- Minutes/Agenda available to Public
- Budget/Annual Business/LTFP - consultation/workshops/information
- Open Council/Audit Committee/Workshop Meetings
- Manage the information through a comprehensive media and public relations strategy
- Quarterly and Annual Reporting
- Degrees of community engagement, including annual community survey
- Development of a service review program, including the development of service level standards

## Associated Controls Continued

## Assessment

| | |
|---|---|
| **Consequence** | **4** |
| **Likelihood** | **2** |
| **Residual Risk Rating** | M |

## Risk Management Strategies

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

| | | |
|---|---|---|
| **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | | |
|---|---|---|---|---|
| | 2 | **Organisational Development / Human Resource Management** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Lack of effective organisational development and human resource strategy**

- It can be difficult to recruit specialist positions in Whyalla, due to the location, housing pressures and wage structure; Short term resource budget constraints
- Risk of significant loss of corporate knowledge highlighting the need for information management controls
- Local Government has a much older workforce in comparison to other community service industries
- Need to develop a policy and procedure framework to promote a safe resilient and dynamic workforce
- Not having appropriate staff resourcing and/or expertise to deliver identified objectives - quality staff turnover; WHS risk (stress from stretched resources); reputational damage
- There is a risk dropping the ball on a whole bunch of things because of how far people are stretched and single person risk
- Lack of manager depth - Some work not getting the attention it deserves from the appropriate person or one-up (safety reports/minutes for example)
- As the priorities of the city change, it can be difficult to make the organisational structure fluid enough to respond appropriately
- Lack of an overall organisational development program based on outcomes from culture and pulse surveys, and identification of leadership priorities

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| HR/WHS/Injury Management Policies and Procedures | | **Consequence** | **4** |
| Employee Assistance program (EAP) | | **Likelihood** | **2** |
| Performance Development Plan | | **Residual Risk Rating** | M |
| Policy framework | | | |
| Position design | | | |
| Cultural survey | | | |
| Training needs analysis | | | |
| Recruitment strategy | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| Workforce planning | | | |

| | | | |
|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | | |
|---|---|---|---|---|
| | 3 | **Financial Sustainability and Growth** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Mismatch between revenue/cost base and expected activity (BAU, legacy and degradation of financial performance)**

- Rating income does not supply sufficient income to provide the infrastructure and services needed (Expenditure is not aligned to revenue). Other revenue sources needed.
- Long term asset management inadequate and services provided inefficient or unnecessary/unsupportable
- Ability of current ratepayers to pay for the upkeep of the city
- The cost to undertake projects in region makes them unviable
- Insufficient financial resources to address the significant renewal, upgrade, transformation needs of the city
- Council has no capacity in its budget to deal with adverse events
- Inadequate budget setting/compliance with mismatch between cost base and expected activity
- External economic conditions

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| Budget process | | **Consequence** | **4** |
| Annual Business Plan | | **Likelihood** | **3** |
| Long Term Financial Plan (LTFP) | | **Residual Risk Rating** | H |
| External Audit/Internal Controls | | | |
| Council Agenda/Public Consultation | | | |
| Prudential Review Policy | | | |
| Internal Audit and Service Review program | | | |
| Audit and Risk Committee | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

| | | | |
|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | | |
|---|---|---|---|---|
| | 4 | **Governance** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

- **Ineffective governance framework and mechanisms**
- Not following a project management process, with no contingency budget and inadequate time to complete projects
- Failure to execute initiatives in a timely manner (lack of urgency)
- Poor governance over compliance with legislation/regulations
- Not identifying priority projects to focus on
- Limited procurement and contract management skills
- Data management / analysis and reporting - good governance from good data
- Inability to meet and maintain Airport Regulatory Requirements
- Competing statutory and regulatory compliance regimes remain an ever-present challenge for councils
- Insufficient resources to comply with statutory obligations
- Lack of awareness of requirements

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| Audit and Risk Committee/Council Agenda | KPIs | **Consequence** | **3** |
| Elected Member/Employee Code of Conduct | Reporting templates | **Likelihood** | **2** |
| Procurement Policy | | **Residual Risk Rating** | M |
| Cultural survey | | | |
| Policies and Procedures | | | |
| Mandatory training including training and development across statutory and regulatory functions | | | |
| Internal and External Audit including Service Reviews | | | |
| Assurance of operational risk controls - a cascade of governance structures | | | |
| Mutual Liability Scheme and Workers Compensation Scheme | | | |
| LGA Membership/Legal and legislative updates | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

| | | | |
|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | |
|---|---|---|---|
| 5 | **Information and Communication Technologies (ICT)** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

- **ICT resources are inadequate to deliver Council's requirements, including business critical and cybersecurity systems**
- Insufficient investment/governance in internal systems/processes (IT/business practices); inability to move fast enough as technology changes – leads to inefficiencies/costs
- Cyber crime/fraud risk not effectively managed leading to potential cyber attack, services disruption, system failure, compromised data, financial loss, reputational exposure
- Failure of business critical ICT systems - loss of information, threat to continuity of operations, workplace safety compromised)
- Underinvestment in ICT systems to improve efficiency and customer experience. Investment is hard to envisage in the current climate, with large deficits and competing priorities
- Reliability and integrity of Council IT systems
- AI influence
- Resources and assets
- Knowledge management
- Business Interruption - IT resources are constrained; current levels of support for key systems impact staff if there is planned leave or illness due to absence of support staff

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| Multifactor identification | | **Consequence** | 3 |
| Data penetration report and controls | | **Likelihood** | 3 |
| IT Disaster Recovery Protocol | | **Residual Risk Rating** | M |
| Phishing controls | | | |
| Trusted Vendor engagement | | | |
| Project management cost for ICT factored into all projects | | | |
| Training | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| Systems Modernisation Strategy | | | |

| | | | |
|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | | |
|---|---|---|---|---|
| | 6 | **Strategic Direction** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Ineffective alignment and delivery of strategic direction**

- Lack of a systems approach to strategic directions; Little articulation of strategic direction and failure to plan for change
- Decline of Whyalla as an economic centre, caused by inadequate planning, policy and reputation, resulting in, a decline of business investment and loss of business confidence.
- Inappropriate allocation of resources to strategic imperatives, which makes it difficult to prepare the city before the population boom
- Inconsistent knowledge, understanding and commitment to and progress towards strategic direction and vision. Due to inconsistent communication.
- A political change in direction of the city, could have an impact in the long term viability of the city.
- Insufficient data capability to inform strategic direction and engage with ratepayers/community
- Ensure that the region remains a strong and vibrant place to live, work and visit; and communities can respond positively to the challenges presented by a changing climate
- Resources directed to developments that will not contribute to the city's long term future and currently doing too many projects
- Alignment with all levels of government; insufficient leadership across the city resulting in lower levels of public / private investment
- Competitors; Insufficient infrastructure and Council's poor reputation

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| Budget Bid process | | **Consequence** | **4** |
| Consultation - broadly/Council/Audit Committee | | **Likelihood** | **3** |
| Linkage with LTFP/Annual Business Plan | | **Residual Risk Rating** | H |
| Strategic Plan 2021 - 2030 and Whyalla 2040 (in development) | | | |
| Advocacy with State and C/W Govt | | | |
| Strategic Alliance membership | | | |
| Upper Spencer Gulf Cities Association | | | |
| Economic Development Plan | | | |
| Regional Development Australia | | | |
| Lead for strategy and delivery | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

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|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

| | | | |
|---|---|---|---|
| 7 | **Asset Management** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Inadequate asset management planning to ensure Council has appropriate infrastructure to meet current and future needs**

Councils ability to properly maintain its current assets e.g. ability to identify issues/hidden problems within available budget (e.g. Rec Centre)
Infrastructure Risk - failure of key assets; lack of funding for asset projects; asset protection; safety issues creeping in
Many assets failing before we react (old jetty, memorial oval, playgrounds, civic building, marinas, boat ramps)
Concerned about Council's financial capacity to manage assets and infrastructure

| Associated Controls | Associated Controls Continued |
|---|---|
| Asset Management Plans | |
| Capital Budget | |
| Consultation - broadly/Council/Audit Committee | |
| Budget Bid process | |
| Budget Review process | |
| Asset Rationalisation Strategy | |
| Community Consultation | |
| Leases and licences | |
| Data Collection | |
| Council oversight | |

| Assessment | |
|---|---|
| **Consequence** | **4** |
| **Likelihood** | **3** |
| **Residual Risk Rating** | H |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

| | | | |
|---|---|---|---|
| | **Approved by:** | **Date:** | |

Front Page | Select Risk | **Risk Management Worksheet** | **Whyalla City Council**

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|---|---|---|---|---|
| | 8 | **Airport Operations** | **Responsibility assigned to :** | |

## Risk Definition and Risk Descriptors

**Inability for airport operations to deliver public value**

- The airport has high fixed costs, while its income streams can be very variable, particularly since Covid
- The service provided is a vital one for the community, so a balance has to be struck fees changed and not having a regular RPT service
- Our ability to provide a modern airport that accommodates a growing economy and meets regulatory requirements and customer expectations
- Inability to fully cost recover the airport operations (increased airport costs at the expense of other council operations)
- Inability to maintain could risk expansion opportunities/availability e.g. RFDS or emergency response to Eyre Peninsula bushfire responses
- Define public value for the airport operations

| Associated Controls | Associated Controls Continued | Assessment | |
|---|---|---|---|
| Budget Review process | | Consequence | 2 |
| Asset Management Plans | | Likelihood | 4 |
| Linkage with LTFP/Annual Business Plan | | Residual Risk Rating | M |
| CASA regulations framework | | | |
| Security scanning protocol | | | |
| Federal Government Lobby | | | |

| Risk Management Strategies | Responsibility | Timing | Status |
|---|---|---|---|
| | | | |

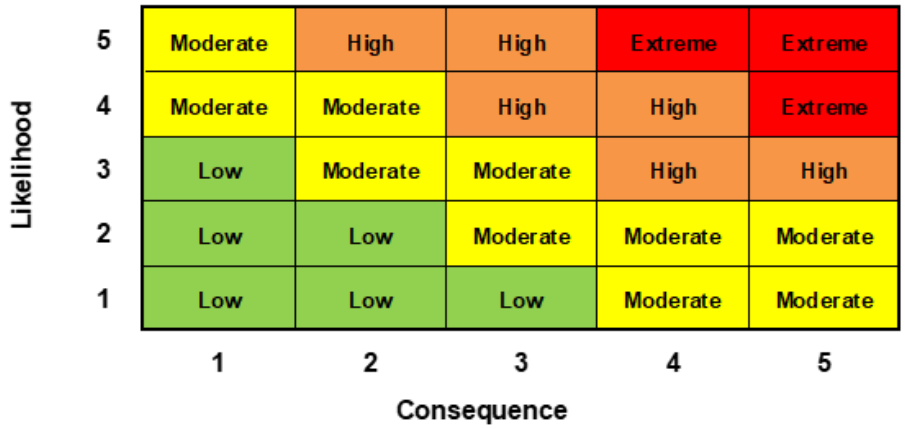
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| | **Approved by:** | **Date:** | |

# APPENDIX 1: RISK RATINGS AND DEFINITIONS

| CONSEQUENCE | | | |
|---|---|---|---|
| 1 - Low | | | 5 - High |
| 5 | Catastrophic | Strategy | Significant number of major strategic plan objectives not achieved |
| | | Economic | Significant asset destruction or other financial/economic loss |
| | | Social/People | Long term workplace/community harm |
| | | Service Delivery | Cessation of multiple services or programs |
| | | Environmental | Permanent long term environmental harm, loss of significant environmental assets |
| | | Reputation & Image | Long term damage and loss of confidence by community |
| 4 | Major | Strategy | A number of strategic objectives not achieved |
| | | Economic | Loss of asset or damage lasting many months or other major financial/economic loss |
| | | Social/People | Significant long term workforce/community harm, industrial action over many months |
| | | Service Delivery | Cessation of some services or programs |
| | | Environmental | Significant long term environmental harm, loss and damage of significant environmental assets |
| | | Reputation & Image | Sustained damage and loss of confidence for many months |
| 3 | Medium | Strategy | Major components of strategic objectives not achieved |
| | | Economic | Loss of asset or damage lasting several months or some financial/economic loss |
| | | Social/People | Significant short term workforce/community harm, short term industrial action |
| | | Service Delivery | Disruption to some services or programs |
| | | Environmental | Significant release of pollutants with mid term recovery, significant but temporary damage to environmental assets |
| | | Reputation & Image | Significant but short term damage to reputation/image |
| 2 | Minor | Strategy | Minor parts of strategies not achieved |
| | | Economic | Loss of asset or damage lasting up to a month or minor financial/economic loss |
| | | Social/People | Minor transient workforce/community harm, threats of industrial action |
| | | Service Delivery | Some disruption to services or programs |
| | | Environmental | Minor transient environmental harm, minor temporary damage to environmental assets |
| | | Reputation & Image | Some negative mention of an agency or agencies in the press |
| 1 | Insignificant | Strategy | No effect on strategies or objectives |
| | | Economic | Loss of assets or damage lasting days or insignificant financial or economic loss |
| | | Social/People | Incident without workforce or community harm, dialogue with industrial groups |
| | | Service Delivery | No interruptions to services or programs |
| | | Environmental | No environmental damage or loss |
| | | Reputation & Image | No damage to reputation |

| LIKELIHOOD | | |
|---|---|---|
| **1 - Low** | | **5 - High** |
| 5 | Almost certain | Is expected to occur in most circumstances. In probability terms this may mean that it is greater than 80% probability of occurring. |
| 4 | Likely | Will probably occur in most circumstances. In probability terms this may mean that it has 60% to 79% probability of occurring. |
| 3 | Possible | Might occur at some time. In probability terms this may mean that it is between 40% to 59% probability of occurring. |
| 2 | Unlikely | Could occur at some time. In probability terms this may mean that it is between 20% to 39% probability of occurring. |
| 1 | Rare | May occur in exceptional circumstances. In probability terms may mean that it is less than 19% probability of occurring. |

| RESIDUAL RISK | |
|---|---|
| **Extreme** | The consequences would threaten the survival of the activity but also the organisation, possibly causing major problems for clients. Controls and treatments must be effective |
| **High** | The consequences would threaten the survival or continued effective operation of an organisation. Controls and treatments must be effective |
| **Moderate** | The consequences would threaten the activity. Existing controls must be maintained and possibly additional treatments effectively implemented. |
| **Low** | The consequences are dealt with by routine operations |



# APPENDIX 2: WORKSHOP PARTICIPANTS

| 3 October 2023 | Name |
|---|---|
| Audit and Risk Committee Independent Members | Grant Strawbridge |
| | Pat Christie |
| | Laurie Kozlovic |
| Executive | Justin Commons |
| | Kathy Jarret |
| | Jade Ballantine |
| | Kristen Clark |
| | Grant Jennings |
| Leadership Members | Sue King |
| | Irene Adair |
| BDO | Kyffin Thompson |
| | Paul Sansome |

**Attachment 2**

# Whyalla City Council Strategic Risks

**15th April 2026**

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# 1. Background

Whyalla City Council (Council) had strategic risk review conducted by BDO in January 2024 and LGAMLS in April 2025.

This summary seeks to reflect on the risks identified in each to ascertain where similarities exist and to suggest some revised risks that can form a part of the consolidated risk register review to be undertaken on 30 April 2026.

From this, Council can focus on finalising its strategic risk register and integrating strategic risk review and reporting into its governance structures and decision-making processes.

# 2. Methodology

To develop a consolidated risk register that is aligned with Council's strategic priorities, a comparative analysis was conducted on the two registers prepared by BDO and LGAMLS. Both registers were integrated into a single spreadsheet to identify overlapping and unique risks. Each risk was reviewed and synthesized to ensure clarity, conciseness, and relevance. In doing so, potential causes and controls were compared and consolidated as well.

Subsequently, the consolidated risks were mapped against Council's strategic themes, objectives, and strategies as outlined in their Strategic Plan 2025-2034. This alignment ensures that the risk descriptions reflect the language and priorities of Council, facilitating a clear understanding of how each risk could impact strategic outcomes.

# 3. Strategic risk review (similarities)

This section looks at risks that were identified in both reviews and considers opportunities to consolidate into one risk description that encompasses both.

Causes and controls from both registers have been included to help identify commonalities and there is a suggested wording for each (however the purpose of the workshop will be to further refine and identify any risks that may have emerged since this work was done.)

Formatting allows the reader to view both pages side by side when printed or using page layout view.

# 3.1 Community Expectations

*BDO Risk 1: Inability to build and maintain community expectations and trust*

*Causes:*

- Community expectations are unrealistic and unmanaged; The loss of community trust in a council is a serious concern
- Inadequate identification of community needs / expectations, and therefore inadequate setting of service level standards
- Inadequate community amenity and wellbeing, caused by inappropriate planning, resulting in reduced community inclusion, accessibility, safety and participation
- Damage to reputation in the community due to lack of transparency in decision making and community consultation.
- The need to deliver planned projects is vital
- There is always the risk that the State and Federal Government will fail to deliver on their promises, or at least be delayed in doing so Council has no capacity in its budget to deal with adverse events
- Pressure in many places relating to higher costs, higher expectations and competing priorities
- The future upturn of the city that is being projected is highly reliant on political direction of the State and Federal Government

*Controls:*

- Online presence e.g. Public Website - access
- Minutes/Agenda available to Public
- Budget/Annual Business/LTFP - consultation/workshops/information
- Open Council/Audit Committee/Workshop Meetings
- Manage the information through a comprehensive media and public relations strategy
- Quarterly and Annual Reporting
- Degrees of community engagement, including annual community survey
- Development of a service review program, including the development of service level standards

*LGAMLS risk 1: Council are unable to deliver services required, or expected, by the community resulting in loss of community trust and damage to Council's reputation.*

*Causes:*

- Major projects (e.g. foreshore, airport) draw resources away from business as usual activities
- Financial capacity - reliance on grants and third parties
- Human resources - lack of skilled workforce
- Contractors - availability, capacity, skill set, materials
- Knowledge management systems - inadequacy of data to support decisions
- Cyber security threats
- Local economic conditions (e.g. steel works) creating uncertainty/instability
- Asset base (buildings/open spaces) maintenance requirements
- Community engagement (changing demographics)
- Community engagement (resilience)
- Community engagement (capacity) - historic transfer of responsibility for building maintenance
- Social trends (trust)
- Water supply/pressure - impact on maintenance
- Water supply/pressure - impact on development (fire safety)
- Planning, DA process, compliance activities

*Controls:*

- Online communications - website, social media
- Consultation & communication policy/procedure
- Code of Practice for Council Meeting Procedures/ Code of Practice for Access to Meetings & Documents

*Suggested wording: Failure to meet community service expectations risks loss of trust and reputational damage, impacting on Council's objectives to foster an engaged, inclusive community and strong partnerships.*

## 3.2 People

*BDO risk 2: Lack of effective organisational development and human resource strategy*

*Causes:*

- It can be difficult to recruit specialist positions in Whyalla, due to the location, housing pressures and wage structure; Short term resource budget constraints
- Risk of significant loss of corporate knowledge highlighting the need for information management controls
- Local Government has a much older workforce in comparison to other community service industries
- Need to develop a policy and procedure framework to promote a safe resilient and dynamic workforce
- Not having appropriate staff resourcing and/or expertise to deliver identified objectives - quality staff turnover; WHS risk (stress from stretched resources); reputational damage
- There is a risk dropping the ball on a whole bunch of things because of how far people are stretched and single person risk
- Lack of manager depth - Some work not getting the attention it deserves from the appropriate person or one-up (safety reports/minutes for example) As the priorities of the city change, it can be difficult to make the organisational structure fluid enough to respond appropriately
- Lack of an overall organisational development program based on outcomes from culture and pulse surveys, and identification of leadership priorities

*Controls:*

- HR/WHS/Injury Management Policies and Procedures
- Employee Assistance program (EAP)
- Performance Development Plan
- Policy framework
- Position design
- Cultural survey
- Training needs analysis
- Recruitment strategy

*LGAMLS Risk 6: Council are unable to attract and/or retain quality, skilled workforce and contractors impacts on achievement of Council's objectives*

*Causes:*

- Financial constraints
- Local economic conditions (e.g. steel works) creating uncertainty/instability
- Housing (quality, availability, affordability)
- Services (medical, education, recreation)
- Lack of opportunities for career growth

*Controls:*

- Not listed

*Suggested wording: Inability to attract, retain, and develop skilled people to build organisational capacity and workforce resilience may potentially impact service delivery and hinder Council's ability to achieve its strategic objectives.*

Notes:

*Organisational capacity* refers to the ability of an organisation to effectively use its resources—such as people, processes, technology, and finances—to achieve its goals and deliver services. It encompasses skills, knowledge, infrastructure, and systems that enable the organisation to perform efficiently and adapt to changing demands.

*Workforce resilience* is the ability of an organisation's employees and teams to adapt to challenges, recover quickly from setbacks, and maintain productivity and well-being during periods of change or adversity.

## 3.3 Governance and legislative compliance

*BDO risk 4: Ineffective governance framework and mechanisms*

*Causes:*

- Not following a project management process, with no contingency budget and inadequate time to complete projects
- Failure to execute initiatives in a timely manner (lack of urgency)
- Poor governance over compliance with legislation/regulations
- Not identifying priority projects to focus on
- Limited procurement and contract management skills
- Data management / analysis and reporting - good governance from good data
- Inability to meet and maintain Airport Regulatory Requirements
- Competing statutory and regulatory compliance regimes remain an ever-present challenge for councils
- Insufficient resources to comply with statutory obligations
- Lack of awareness of requirements

*Controls:*

- Audit and Risk Committee/Council Agenda
- Elected Member/Employee Code of Conduct
- Procurement Policy
- Cultural survey
- Policies and Procedures
- Mandatory training including training and development across statutory and regulatory functions
- Internal and External Audit including Service Reviews
- Assurance of operational risk controls - a cascade of governance structures
- Mutual Liability Scheme and Workers Compensation Scheme
- LGA Membership/Legal and legislative updates
- KPIs
- Reporting templates

*LGAMLS risk 3: Council are unable to comply with key legislative obligations resulting in unnecessary legal costs, adverse media coverage and loss of community confidence.*

*Causes:*

- Financial capacity - reliance on grants and third parties
- Human resources - lack of skilled workforce
- Knowledge management systems - inadequacy of data to support decisions

*Controls:*

- Audits (Internal/External)
- Controls self-assessment (LGA Better Practice Model)
- Delegations register
- Policy/procedure review process
- WHS/injury management framework

*Suggested wording: Ineffective governance and compliance processes may impede Council's ability to effectively deliver services, meet legislative obligations and maintain community trust.*

# 3.4 Asset management

*BDO risk 7: Inadequate asset management planning to ensure Council has appropriate infrastructure to meet current and future needs*

*Causes:*

- Councils ability to properly maintain its current assets e.g. ability to identify issues/hidden problems within available budget (e.g. Rec Centre)
- Infrastructure Risk - failure of key assets; lack of funding for asset projects; asset protection; safety issues creeping in
- Many assets failing before we react (old jetty, memorial oval, playgrounds, civic building, marinas, boat ramps)
- Concerned about Council's financial capacity to manage assets and infrastructure

*Controls:*

- Asset Management Plans
- Capital Budget
- Consultation - broadly/Council/Audit Committee
- Budget Bid process
- Budget Review process
- Asset Rationalisation Strategy
- Community Consultation
- Leases and licences
- Data Collection
- Council oversight

*LGAMLS risk 2: Buildings and open space areas are not maintained as fit for purpose or to standard, which adversely impacts on liveability and opportunities for growth.*

*Causes:*

- Financial capacity - reliance on grants and third parties
- Human resources - lack of skilled workforce
- Contractors - availability, capacity, skill set, materials
- Knowledge management systems - inadequacy of data to support decisions
- Cyber security threats
- Local economic conditions (e.g. steel works) creating uncertainty/instability
- Asset base (buildings/open spaces) maintenance requirements
- Community engagement (changing demographics)
- Community engagement (resilience)
- Community engagement (capacity) - historic transfer of responsibility for building maintenance
- Water supply/pressure - impact on maintenance
- Watter supply/pressure - impact on development (fire safety)

*Controls:*

- Annual Business Plan
- Asset Management Plan
- Asset Rationalisation
- Consultation & communication policy/procedure
- Data collection/analysis platform
- Leases and licences

*Suggested wording: Asset management practices that do not adequately cater to current and future needs may impair Council's ability to deliver fit-for-purpose infrastructure and open spaces, impacting community liveability, safety, and growth opportunities.*

# 4. Strategic risk review (unique)

This section looks at risks that were only identified in one of the two risk assessments.

Causes and controls have been included for context.

Commentary is provided on the suitability of the risk and suggested wording is provided.

## 4.1 Mismatch between revenue/cost base and activity

*BDO risk 3: Mismatch between revenue/cost base and expected activity (BAU, legacy and degradation of financial performance)*

*Causes:*

- Rating income does not supply sufficient income to provide the infrastructure and services needed (Expenditure is not aligned to revenue). Other revenue sources needed. Long term asset management inadequate and services provided inefficient or unnecessary/unsupportable
- Ability of current ratepayers to pay for the upkeep of the city
- The cost to undertake projects in region makes them unviable
- Insufficient financial resources to address the significant renewal, upgrade, transformation needs of the city
- Council has no capacity in its budget to deal with adverse events
- Inadequate budget setting/compliance with mismatch between cost base and expected activity External economic conditions

*Controls:*

- Budget process
- Annual Business Plan
- Long Term Financial Plan (LTFP)
- External Audit/Internal Controls
- Council Agenda/Public Consultation
- Prudential Review Policy
- Internal Audit and Service Review program
- Audit and Risk Committee

*Commentary:*

This is a question of Council's financial capacity to maintain assets, deliver services and undertake projects given existing constraints. As worded, it appears to be more of a cause than an actual risk, (remembering the AS/ISO 31000 definition of risk is "the effect of uncertainty on objectives".

If we considered the effects, they are likely to be:

- Council's ability to deliver essential infrastructure and services
- Undermining community liveability
- Effect on long-term financial sustainability
- Capacity to deliver strategic renewal and growth objectives

If Council wants to maintain this as a stand-alone risk, consider something like the following:

---

*A mismatch between Council's revenue/cost base will impact its capacity to maintain assets, deliver services, and undertake projects that provide essential infrastructure to improve liveability and strategic renewal and growth opportunities.*

---

# 4.2 ICT resources

*BDO risk 5: ICT resources are inadequate to deliver Council's requirements, including business critical and cybersecurity systems*

*Causes:*

- Insufficient investment/governance in internal systems/processes (IT/business practices); inability to move fast enough as technology changes – leads to inefficiencies/costs
- Cyber crime/fraud risk not effectively managed leading to potential cyber attack, services disruption, system failure, compromised data, financial loss, reputational exposure
- Failure of business critical ICT systems - loss of information, threat to continuity of operations, workplace safety compromised)
- Underinvestment in ICT systems to improve efficiency and customer experience. Investment is hard to envisage in the current climate, with large deficits and competing priorities
- Reliability and integrity of Council IT systems
- AI influence
- Resources and assets
- Knowledge management
- Business Interruption - IT resources are constrained; current levels of support for key systems impact staff if there is planned leave or illness due to absence of support staff

*Controls*

- Multifactor identification
- Data penetration report and controls
- IT Disaster Recovery Protocol
- Phishing controls
- Trusted Vendor engagement
- Project management cost for ICT factored into all projects
- Training

*Commentary*

The current risk description focuses on the adequacy of ICT resources but could be enhanced to better reflect the strategic impact of ICT failures or inadequacies on

Council objectives. While operational controls like multi-factor authentication and training are important, they are operational in nature. The risk description should emphasize the potential effects on service delivery, operational continuity, data security, and reputation.

A possible risk description may be:

---

*Inadequate ICT resources may compromise Council's ability to deliver critical services, ensure cybersecurity resilience, maintain operational continuity, and protect sensitive data, thereby impacting community trust, service efficiency and strategic objectives related to innovation and digital transformation.*

---

# 4.3 Alignment of objectives

*BDO risk 6: Ineffective alignment and delivery of strategic direction*

*Causes:*

- Lack of a systems approach to strategic directions; Little articulation of strategic direction and failure to plan for change
- Decline of Whyalla as an economic centre, caused by inadequate planning, policy and reputation, resulting in, a decline of business investment and loss of business confidence.
- Inappropriate allocation of resources to strategic imperatives, which makes it difficult to prepare the city before the population boom
- Inconsistent knowledge, understanding and commitment to and progress towards strategic direction and vision. Due to inconsistent communication.
- A political change in direction of the city, could have an impact in the long term viability of the city
- Insufficient data capability to inform strategic direction and engage with ratepayers/community
- Ensure that the region remains a strong and vibrant place to live, work and visit; and communities can respond positively to the challenges presented by a changing climate
- Resources directed to developments that will not contribute to the city's long term future and currently doing too many projects
- Alignment with all levels of government; insufficient leadership across the city resulting in lower levels of public / private investment
- Competitors; Insufficient infrastructure and Council's poor reputation

*Controls:*

- Budget Bid process
- Consultation - broadly/Council/Audit Committee
- Linkage with LTFP/Annual Business Plan
- Strategic Plan 2021 - 2030 and Whyalla 2040 (in development)
- Advocacy with State and C/W Govt
- Strategic Alliance membership
- Upper Spencer Gulf Cities Association
- Economic Development Plan
- Regional Development Australia
- Lead for strategy and delivery

*Commentary*

The risk description is inadequate because it lacks clarity on how it could impact Council's ability to achieve its objectives. It is more of a cause that doesn't articulate the potential effects or consequences on strategic outcomes. Without linking the risk to its impact on objectives, it is difficult to assess its significance, prioritise mitigation efforts or communicate its importance to stakeholders.

Possible wording may be:

---

*Failure to align and deliver strategic direction with local, state and national interests may potentially undermine economic growth, community confidence and the city's long-term liveability and sustainability objectives*

---

# 4.4 Airport operations

*BDO risk 8: Inability for airport operations to deliver public value*

*Causes:*

- The airport has high fixed costs, while its income streams can be very variable, particularly since Covid
- The service provided is a vital one for the community, so a balance has to be struck fees changed and not having a regular RPT service
- Our ability to provide a modern airport that accommodates a growing economy and meets regulatory requirements and customer expectations
- Inability to fully cost recover the airport operations (increased airport costs at the expense of other council operations)
- Inability to maintain could risk expansion opportunities/availability e.g. RFDS or emergency response to Eyre Peninsula bushfire responses
- Define public value for the airport operations

*Controls:*

- Budget Review process
- Asset Management Plans
- Linkage with LTFP/Annual Business Plan
- CASA regulations framework
- Security scanning protocol
- Federal Government Lobby

*Commentary:*

The current risk description is vague and does not clearly articulate the potential impacts on Council's strategic objectives and therefore it's importance to Council and the community. It fails to specify how the inability to deliver public value could affect community connectivity, economic growth, emergency response capabilities or financial sustainability.  Suggested wording is as follows:

*Uncertainty around the airport operations' financial sustainability and service delivery may compromise the Council's ability to provide a modern, compliant, and accessible airport that supports community connectivity, economic development and emergency response capabilities,*

# 4.5 Political environment

*LGAMLS risk 4: Change in political environment has potential to impact on resourcing, social cohesion or wellbeing of the community*

*Causes:*

- Financial capacity - reliance on grants and third parties
- Human resources - lack of skilled workforce
- Contractors - availability, capacity, skill set, materials
- Local economic conditions (e.g. steel works) creating uncertainty/instability
- Community engagement (changing demographics)
- Community engagement (resilience)
- Social trends (trust)
- Loss of employment, education & training opportunities

*Commentary:*

This could be expanded a little as follows:

*Uncertainty or shifts in the political environment may affect community wellbeing, social cohesion, and resource availability, potentially undermining Council's ability to deliver services and infrastructure, foster community resilience and support social inclusion, impacting long-term community sustainability and trust.*

# 4.6 Cultural and natural environment

*LGAMLS risk 5: Inadequate protection of the City's cultural & natural environment adversely affects liveability & diversity of the economy.*

*Causes:*

- Human resources - lack of skilled workforce
- Contractors - availability, capacity, skill set, materials
- Financial capacity - reliance on grants and third parties
- Knowledge management systems - inadequacy of data to support decisions
- Community engagement (capacity) - historic transfer of responsibility for building maintenance
- Water supply/pressure - impact on maintenance
- Planning, DA process, compliance activities

*Commentary:*

As worded, this risk highlights the potential negative outcomes but could be strengthened by explicitly linking these outcomes to the Council's strategic objectives. As it stands, it describes causes and potential impacts but lacks clarity on the effect of these impacts on the Council's ability to achieve its strategic goals. Suggested wording follows:

*Inadequate protection and management of the City's cultural and natural environment may diminish community liveability and economic diversity, undermining the Council's objectives to foster a vibrant, sustainable and resilient city that values its heritage and natural assets.*

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**Issued:** 16/4/2026

## 14.2 CORPORATE SERVICES

### 14.2.4 Audit and Risk Committee Annual Report to Council – For Noting

**Council Meeting:** 16 November 2026
**Author's Title:** Sue King – General Manager Corporate Services **File No.:** 0-159
**Directorate:** Corporate Services

**Attachments:**
1 – 2025/26 Audit and Risk Committee Annual Report to Council

| **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 provide the Audit and Risk Committee Annual Report of activity to Council.

**DISCUSSION**

Clause 9.3 of the Audit and Risk Committee's Terms of Reference provides that:

> *"The Committee shall report annually to the Council, summarising the activities of the Committee during the previous year."*

After reviewing the Committee's operations during the 2025/26 financial year, it is noted that the Committee's operations were in alignment with its Terms of Reference and the requirements of the Local Government Act 1999.

Presenting an Annual Report to Council from the Audit and Risk Committee outlining the Committee's activities during the previous year is an important communication tool with the Council in addition to the minutes received after each meeting.

Provided at Attachment 1 is the Audit and Risk Committee Annual Report to the Whyalla City Council for 2025/26, which has been populated with information relating to the key items considered by the Committee during the year.

In reviewing the Annual Report, the Audit and Risk Committee noted some minor amendments which have now been made to the attached Report

The Chair of the Audit and Risk Committee, Mr Laurie Koslovic will present the Annual Report to Council, via Teams, at this meeting.

**RECOMMENDATION**

**Council:**

1. **notes the "Audit and Risk Committee Annual Report to Council" report; and**
2. **provides the following feedback to the Audit and Risk Committee on the performance of the Audit and Risk Committee and the value the Committee is adding to the Council:**

    a. **xxx**
    b. **xxx**
    c. **xxx**

---

**DUE DATE**

| | |
|---|---|
| Council Members to provide feedback at Ordinary Council Meeting | 16/11/2026 |

# Attachment 1

## AUDIT AND RISK COMMITTEE ANNUAL REPORT TO THE WHYALLA CITY COUNCIL 2025/2026

**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 2025/2026 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 August 2025, Mr David Powell was appointed by Council as an Independent Member.
- In October 2025, Ms Pat Christie completed her term as Independent Member.
- In February 2026, Mr Roberto Bria was appointed as an Independent Member to fill the vacancy left by Ms Christie.
- In March 2026, Crs Simpson and Borda were appointed as proxies until the next Local Government Election.
- This report covers the period 1 July 2025 to 30 June 2026.

**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 2025/26, as this process was undertaken in 2023/24 and is only required once in each 4-year election cycle. Annually, 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 are 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 2025/26 in the key focus area of financial and prudential management and external audit:

- The Committee met with the former External Auditor for a final audit review before handing over to the new Auditors and undertook a high-level review of the 24/25 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 recommends that the draft ABP&B be presented to the community with transparency that reflects rate impacts, accounts for rising operating costs such as fuel, and continues to address the airport's impact on Council's financial position, balanced against the community feedback on the need to increase support for City Amenity improvements.
- Quarterly budget reviews – The Audit and Risk Committee recommended all three 2025/26 quarterly budget reviews to Council, recognising Management's efforts to maintain a neutral budget position. However, the Committee expressed concern about the continuing trend of actual financial results performing below budget, highlighting the $2.149 million operating deficit and the need for greater project prioritisation, financial discipline, service re-engineering, and remedial actions. The Committee requested Management present options to reduce the projected deficit and improve Council's long-term financial sustainability.
- The Committee reviewed a number of Finance policies and recommended them to Council for adoption, including the Prudential Management Policy, Asset Accounting Policy, Financial Hardship – Retail Water Customers, Rating Policy, Retail Water- Pricing Policy, and Unsolicited Proposals Policy. The Committee also reviewed and made recommendations to Council on the Public Interest Disclosure Policy and Procedure and the Hybrid Working Arrangements audit conducted by BDO.
- The Committee reviewed the Code of Practice for meeting procedures to include the option for the Committee to have "open debate, free-flowing conversation and possible amendment or variation and final voting by the members present and entitled to vote".
- The Committee considered the first Interim Management Report issued by Council's newly appointed external auditor Galpins, on Council's internal controls.

- Received the 2025/26 External Audit Plan from Galpins.
- 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:
    - New External Auditor for the next 5-year period was appointed.
    - Considered a report outlining proposed strategies to improve Council's ability to operate within budget over the next few years.
    - Considered a report relating to three (3) audits relating to playgrounds, Whyalla Landfill and Refuse Station and Contractor Management.
    - Endorsed the updated approach to delivering Service Reviews internally as they arise.
    - Comparative data provided on recycled water charges.
    - Noted the three additional Airport projects funded from the savings associated with the State and Federal Government funding for the runway upgrade.

From an overall perspective, during the course of 2025/2026, 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 2025/26 in the key focus area of risk management:

- Received and provided the Risk Management Policy and Procedure and Risk Maturity Roadmap.
- Received and provided feedback on the Risk Management, Business Continuity and Emergency Management Plan. Noting that any extreme or high risks are to be reported to the Committee.
- Noted the outcomes of Council's Cyber Security Review
- Noted the Audit report on playgrounds and successful mitigation of all extreme and high risks.
- Noted the internal scope for Asset Management Review.

**Internal Audit and Service Review Program**

The following is a summary of work progressed by the Committee during 2025/26 in the key focus area of financial and prudential management and internal 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 Review undertaken for 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.
- Noted the Human Resources, Planning and Management Review to be conducted by BDO to look into HR Planning and Management Processes.

**Ethics, Integrity and Culture**

The Committee received:

- the annual CEO report on the effectiveness of the organisation's culture;
- report on the 2023/24 workers compensation claims which will now be incorporated into one report comprising workers compensation, asset, and public liability insurance matters;
- report on the 2024/25 regulatory notifications, with agreement that all notifiable incidents are advised to the Committee.

**Details of Meetings Held**

During the 2025/26 financial year, a total of five (5) Audit and Risk Committee meetings were held on the following dates:

- Friday 8 August 2025
- Wednesday 1 October 2025
- Friday 20 February 2026
- Friday 10 April 2026
- Friday 19 June 2026

- In addition, a workshop with Elected Members was held on Wednesday 1 October 2025.

**Audit and Risk Committee attendance at meetings during the year 2025/2026 were:**

| MEMBER | NUMBER OF MEETINGS ELIGIBLE TO ATTEND | NUMBER OF MEETINGS ATTENDED |
|---|---|---|
| Ms Pat Christie (Independent Member) | 2 | 2 |
| Mr Laurie Kozlovic (Independent Member and Chair) | 5 | 5 |
| Mr Roberto Bria (Independent Member) | 3 | 3 |
| Mr David Powell (Independent Member) | 3 | 2 |
| Cr Peter Klobucar (Council Member) | 5 | 4 |
| Cr Bill Simpson (Council Member Proxy) | | 1 |
| Cr Peter Borda (Council Member Proxy) | | 0 |

**2026/2027 Work Program**

Major items for the Committee to review and provide comment and feedback on during 2026/27 will be:

- Reviewing and monitoring the program and outcomes of internal audit assignments
    - External Stakeholder Relationship Management
    - Governance and Compliance
    - ICT Infrastructure
- 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.
- Review of the service review program.

……. ___ / _____/ 2026.

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

## 14.2 CORPORATE SERVICES

### 14.2.5 2027/28 Annual Business Plan and Budget Process and Parameters – For Endorsement

**Council Meeting:** 16 November 2026
**Author's Name:** Sue King – General Manager Corporate **File No.:** 0-216
**Directorate:** Corporate Services

**Attachments:**

1 – Report to October 2026 Audit and Risk Committee
2 – 2027/28 Budget and 2027 Election Schedule

| **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

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**PURPOSE**

To provide Council with information, on the proposed process for the development of the 2026/27 Annual Business Plan and Budget and the parameters that will guide this. The timing of the budget build and consultation has been updated since the Audit and Risk Committee report (Attachment 1) for both delays in appointing a new Manager Finance and Knowledge Management and for the timing of activities associated with the local government elections.

**SUMMARY**

It is proposed that four (4) workshops be held with the current Council Members, to formulate the draft 2027/28 Annual Business Plan and Budget (ABP&B). These will be held in mid-February 2027 – March 2027. The Draft Budget prepared by the current Council Members will then be workshopped with the incoming Council post-election on 3 May 2027 and 24 May 2027. This will enable the incoming Council to endorse the draft that is to be provided to the community for consultation, noting it will be the new council that adopts the budget post-election.

The draft will be reviewed by the Audit and Risk Committee in May 2027, before consultation is undertaken in June. A Special Council Meeting will be held on 28 June 2027, to allow the outcomes of public consultation to be incorporated into the final draft to be prepared for adoption at the July Council Meeting.

The budget is not developed in isolation but instead brings together information from a number of relevant sources, to ensure that Council allocates its limited resources in the most effective and efficient manner.

**RECOMMENDATION**

**Council:**

1. **endorse the proposed 2027/28 budget process as presented; and**
2. **endorses the proposed parameters for the development of the 2027/28 Annual Business Plan and Budget, as follows:**
    a. **Support the achievement of the City of Whyalla's Strategic Direction.**
    b. **Address issues arising, and opportunities identified, from organisational effectiveness assessments/reviews.**
    c. **Continue to improve the whole of life focus on assets in accordance with Council's Asset Management Strategy, with a priority on:**
        - **maintenance to ensure assets reach end of life; and**
        - **100% funding of renewal at end of life except where a service level change has been specified, or where renewal would be inconsistent with an adopted Council plan or resolution.**
    d. **Review existing services and assets to ensure they meet prioritised community needs.**
    e. **Council only approve New/Upgrade Capital Projects, where it has identified:**
        - **borrowing capacity to fund upfront cost; and**
        - **operating capacity to fund ongoing costs.**
    f. **Maintain predictability and stability in rating increases, in line with the Long Term Financial Plan.**
3. **amends its April 2027 Council Meeting date to include an Ordinary Meeting on 5 April 2027, a Special Council Meeting on 26 April 2027 to swear in the new Council, followed by an Ordinal Council Meeting on 26 April 2027.**

**DUE DATE**

| | |
|---|---|
| 2027/28 Annual Business Plan and Budget Process and Parameters | 16/11/2026 |

### 14.2.5 2027/28 Annual Business Plan and Budget Process and Parameters – For Endorsement

**REPORT**

**BACKGROUND**

Refer Attachment 1 for background associated with the development of the 2027/28 Annual Business Plan and Budget (**ABP&B**) that was presented to the Audit and Risk Committee at its 9 October 2026 meeting.

Whilst the parameters presented at this meeting remain the same, the timing of the budget build and consultation process has been amended to take account of the delay in appointing a new Manager Finance and Knowledge Management, and for the timing of activities associated with the local government elections.

**Financial Implications**

The direct costs of developing the budget and undertaking public consultation are minor, such as advertising, and can be accommodated within the current budget.

The financial implications of the draft budget on Council's long term financial sustainability will be discussed in depth throughout the budget process and presented to Council at the time of commencing public consultation and again at adoption.

**Strategic Plan**

The development of the Annual Business Plan and Budget is a key process in ensuring the delivery of Council's Strategic plan and so touches on all parts of this plan.

**Legislation**

Council will prepare and consult on the draft 2026/27 Annual Business Plan and Budget in accordance with the following:

- *Local Government Act 1999;*
- *Local Government (Financial Management) Regulations 2011*; and
- Council's Public Consultation Policy.

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment**

The outlined process ensures that Council exceeds all legislative requirements, allocating sufficient time to consider something as important as the annual budget. This will assist the decision-making process and reduce risk to Council.

Ensuring that the ABP&B is developed within a mutually agreed framework from the very beginning reduces the risk to Council, as it allows more time within the process to have detailed discussion around strategic priorities.

Financial risk will be considered as part of the outcomes of the budget process.

Early discussion on key budgeting processes, assumptions and management strategies with the Audit and Risk Committee will highlight key risks for Council, which can be managed throughout the process.

The timeline for adopting the budget being so close to the finalisation of the election increases the risk that adoption may be delayed.

**Social Considerations**

The development of the budget takes into account socio-economic considerations.

**Community Engagement**

Council will conduct consultation on its draft 2027/28 Annual Business Plan and Budget in accordance with Section 123 of the *Local Government Act 1999*.

The public consultation period commences on Tuesday 1 June 2027 and ends on Wednesday 23 June 2027. This will be communicated via Council's website, Facebook and a public notice in the local newspaper.

Work will be undertaken to ensure that the reasons for the proposed rate increase are clearly articulated to the community.

**Environmental Implications** – Not applicable

**Communication**

Attachment 2 will be communicated to candidates nominating for Local Government elections, as should they be successful, they will need to be aware of the program of activities post-election. For the purpose of this report and Attachment 2, it is assumed that Council Meetings will continue to occur on the third Monday of each month and Council Member briefings on Mondays post-election, noting that the incoming Council will determine date/times of meetings at its inaugural meeting on 26 April 2027.

**Conclusion**

The budget process is the same as the overall structure from last year, with feedback received that the process worked well and achieved good consultation outcomes.

The key areas considered in developing the budget parameters include Council's Strategic Management Plans, adopted Key Performance Indicators, a comprehensive scan of Council's external and internal environments and the underlying assumptions. This ensures that the ABP&B is developed in a manner consistent with Council's priorities and needs.

# Attachment 1

**2.0 ITEMS FOR DECISION**

**2.4 2027/28 Annual Business Plan and Budget Process and Parameters – For Endorsement**

**Audit and Risk Committee:** 9 October 2026
**Author's Title:** Grant Jennings, Manager Finance & Knowledge Management **File No.:** 0-216
**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*

☐ **Yes** ☑ **No**

**Reason** – Not applicable

---

**PURPOSE**

To provide the Audit and Risk Committee with information on the proposed process for the development of the 2026/27 Annual Business Plan and Budget and the parameters that will guide this.

**SUMMARY**

It is proposed that three workshops will be held with Council Members to formulate the draft 2027/28 Annual Business Plan and Budget (ABP&B) for public consultation. These will be held in early to mid-February 2027. The preparation has been brought forward by almost a month from a normal year, to allow for the consultation version of the budget to be endorsed by the current council before the election.

The draft ABP&B will be reviewed by the Audit and Risk Committee before consultation is undertaken in April and May. A Special Council Meeting will be held in late May, to allow the outcomes of public consultation to be incorporated into the final draft to be prepared for adoption at the June Council Meeting.

The budget is not developed in isolation but instead should bring together information from a number of relevant sources to ensure that Council allocates its limited resources in the most effective and efficient manner.
RECOMMENDATION

**The Audit and Risk Committee:**

- **recommends to Council the proposed process and parameters for the development of the 2027/28 budget process.**
- **notes that if the development of the 2027/28 budget process including revised timelines is adopted by Council, the Audit and Risk Committee meeting normally held in April will be brought forward by 1 month to occur on Friday 5 March 2027 and the Audit and Risk Committee Meeting Schedule will be adjusted accordingly.**

## 2.4 2027/28 Annual Business Plan and Budget Process and Parameters – For Endorsement

**REPORT**

**BACKGROUND**

The 2027/28 budget process has been designed to be consistent with the process used over the past few years. Council goes above and beyond the level of public consultation required by the *Local Government Act 1999* (the Act) and has increased the use of storytelling to help the community understand the context that Council and the City are operating in, and the extra difficulty that this places on budgeting decisions.

To ensure that the budget is developed in a manner consistent with Council's priorities and needs, it is vital to agree on a set of underlying parameters, so that everyone is working towards the same goals.

The extra complication for the current cycle is the timing of the Local Government Elections in early April 2027. It is proposed to bring the preparation and endorsement for consultation forward by a month, to allow this to occur before the end of the current term. The consultation period will commence after the election period is over, to remove the budget as a potential electioneering tool. It is important to remember that a newly elected body will need to adopt the budget within the first few months of its term and that this has the potential to delay the process.

**DISCUSSION**

Adopting a process and timeline for the development of Council's 2027/28 ABP&B is an important step in ensuring adequate deliberation by both Council and the community in setting priorities and associated budgets for the 2027/28 year.

Based on legislative requirements as well as good practice, the following is a proposed process and timeline.

Three workshops will be held with Council Members, allowing in-depth discussion to assist with the formulation of the draft 2027/28 ABP&B. They will occur on the following dates, with 1 of these dates aligning with the current briefing schedule:

- Monday 1 February 2027 – Capital Program
- Monday 8 February 2027 – Operating Budget
- Monday 22 February 2027 – Rating Policy

This is in line with the workshop schedule for the previous budget cycle, although being held approximately 1 month earlier. While each of the workshops will have a different primary focus as shown, any budget topics can be touched upon during any of the sessions.

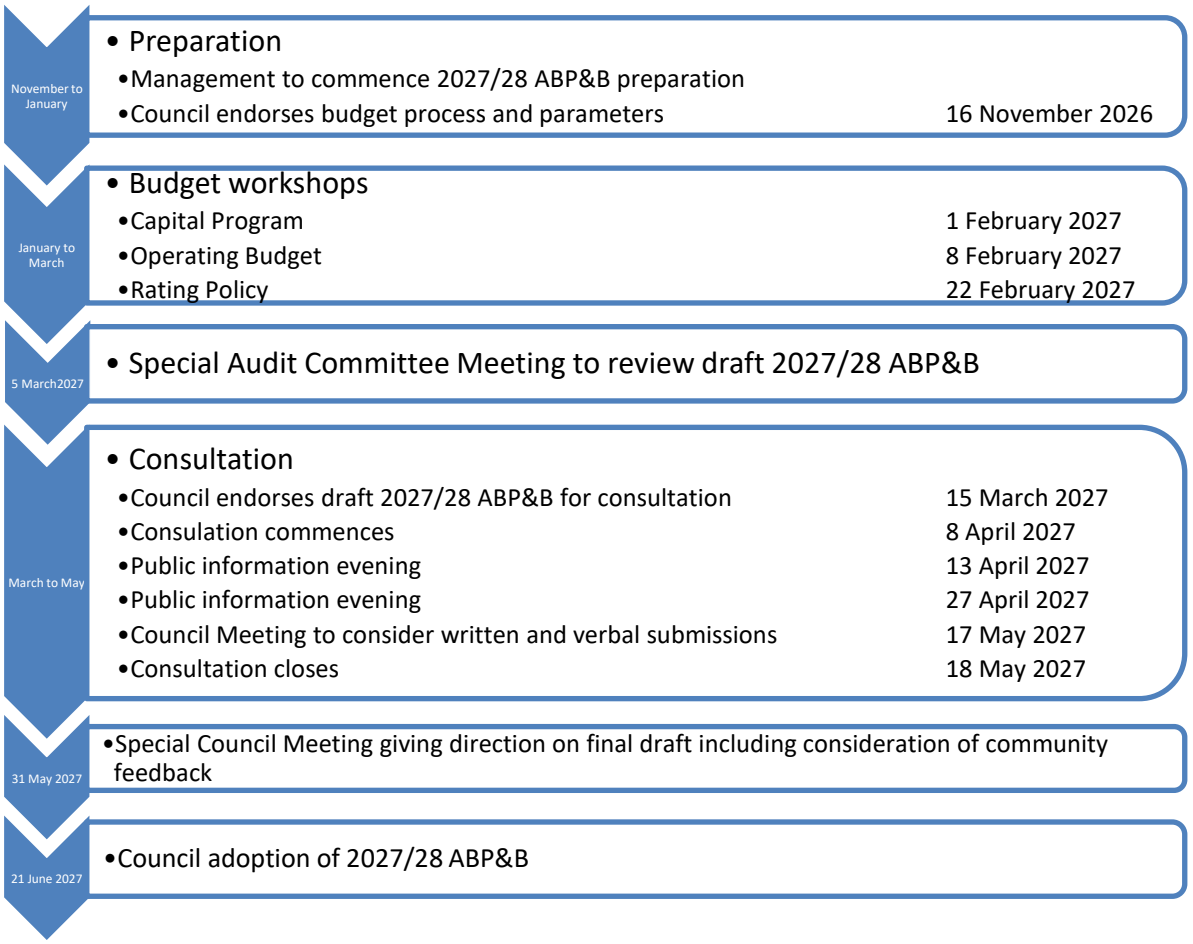
The draft 2027/28 ABP&B will be presented to the Audit and Risk Committee at a Special Meeting proposed for Friday 5 March 2027. This is different timing compared to the current meeting schedule, so will need to be confirmed. The draft will then be presented to Council at their March meeting, with consultation to run from Thursday 8 April to Tuesday 18 May 2027. Endorsing a draft budget for public consultation is not restricted during the caretaker period.

The gap between the Council Meeting and the start of consultation is longer than usual, as it is proposed to not undertake consultation until after voting for the election has closed on 7 April 2027, to remove the budget as a potential electioneering tool. It is also proposed to have a longer period of consultation, to allow for verbal submissions at the May Council Meeting, rather than the April Council Meeting, which will be the first after the election.

As in previous years, two informal information evenings are proposed. It is proposed that they occur on Tuesday 13 April 2027 and Tuesday 27 April 2027. As per last year, they would be held at the Mount Laura Homestead Museum.

The public will be able to make verbal representations or submit questions for the Council meeting on Monday 17 May 2027.

A Special Council Meeting is proposed for Monday 31 May 2027, to allow for Council to give directions to administration on the final draft version of the 2027/28 ABP&B, to prepare for adoption at the Council Meeting on Monday 21 June 2027. The final report on public consultation will be presented at this meeting. It is envisioned that Council would suspend meeting procedures during the Special Meeting to allow for an in-depth discussion on how the feedback from public consultation can be incorporated into the adopted plan.



In addition to the external budget process, processes are run internally for the development of the initial budget. Each Business Unit will develop workplans that take into account things such as legislative requirements, process improvement and upcoming opportunities, as well as the delivery of adopted Council plans and the 4-year delivery plan. This assists each Business Unit to articulate and report on how they are supporting the delivery of Council's strategy.

The ABP&B is a key document that outlines how Council will deliver on its strategic direction and operational requirements for the coming year. The budget is not developed in isolation but instead should bring together information from a number of relevant sources to ensure that Council allocates its limited resources in the most effective and efficient manner.

Some of the key areas that will be integral in the development of the ABP&B are discussed further below. The budget parameters include either direct or indirect reference to these key considerations.

Strategic Management Plans

The ABP&B should be viewed as a one year "slice" of Council's overall delivery of its strategic direction. For this reason, the ABP&B is developed to be consistent with Council's Strategic Plan, Asset Management Strategy and Long-Term Financial Plan (LTFP). In line with the review of the ABP&B, all LTFP projections will also be updated and presented to Council, to ensure that this consistency remains in place.

Key Performance Indicators

Each year as part of the ABP&B process, Council adopts a suite of Key Performance Indicators (KPIs) to hold itself accountable to the Community. These are set at a high level, identifying the areas that the organisation should be focusing effort on. They are a subset of the KPIs that are set for the Chief Executive Officer, to ensure the alignment of resource allocation is consistent.

External Environment

A detailed scan of the external environment will be undertaken by Council Members and Senior Management, to identify key threats and opportunities that Council need to be aware of and assign resources towards. The areas of focus are:

- Customers
- Relationships
- Economy
- Government & Regulation
- Technology
- Natural Environment

Assumptions

Council's LTFP is built on a number of assumptions, which then flow into the development of the ABP&B. These assumptions need to be tested on an annual basis to ensure they are still appropriate and to update based on the most recent information available. The key assumptions include:

- Service Levels
- Rate Increase
- Wage Increase
- Consumer Price Index
- Interest Rates
- Capital Costs
- Ongoing Savings
- Other Income

Budget Parameters

After taking all of these considerations into account, the following parameters are proposed to form the basis for the development of the 2027/28 ABP&B:

- Support the achievement of the City of Whyalla's Strategic Plan.
- Address issues arising, and opportunities identified, from organisational effectiveness assessments/reviews.
- Maintain an operating surplus position for Council excluding Airport.
- Reach an operating deficit position for Council including the Airport equal to less than 50% of airport depreciation, by 2028/29 or earlier.
- Continue to improve the whole of life focus on assets in accordance with Council's Asset Management Strategy, with a priority on:
  - maintenance to ensure assets reach end of life; and
  - 100% funding of renewal at end of life except where a service level change has been specified, or where renewal would be inconsistent with an adopted Council plan or resolution.
- Review existing services and assets to ensure they meet prioritised community needs.
- Council only approve New/Upgrade Capital Projects where it has identified:
  - borrowing capacity to fund upfront cost; and
  - operating capacity to fund ongoing costs.
- Maintain predictability and stability in rating increases, in line with the LTFP.

These parameters are the same as those that were adopted in the previous year, as would normally be expected.

**Financial Implications**

The direct costs of developing the budget and undertaking public consultation are minor, such as advertising and can be accommodated within the current budget.

The financial implications of the draft budget on Council's long term financial sustainability will be discussed in depth throughout the budget process and presented to Council at the time of commencing public consultation and again at adoption.

**Strategic Plan**

The development of the Annual Business Plan and Budget is a key process in ensuring the delivery of Council's Strategic Plan and so touches on all parts of this plan.

**Legislation**

Council will prepare and consult on the draft 2027/28 Annual Business Plan and Budget in accordance with the following:

- *Local Government Act 1999;*
- *Local Government (Financial Management) Regulations 2026*; and
- Council's Public Consultation Policy.

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment**

The outlined process ensures that Council exceeds all legislative requirements, allocating sufficient time to consider something as important as the annual budget. This will assist the decision-making process and reduce risk to Council.

Ensuring that the ABP&B is developed within a mutually agreed framework from the very beginning reduces the risk to Council, as it allows more time within the process to have detailed discussion around strategic priorities.

Financial risk will be considered as part of the outcomes of the budget process.

Early discussion on key budgeting processes, assumptions and management strategies with the Audit and Risk Committee will highlight key risks for Council, which can be managed throughout the process.

The timeline for adopting the budget being so close to the finalisation of the election increases the risk that adoption may be delayed.

**Social Considerations** – Not applicable

**Community Engagement**

Council will conduct consultation on its draft 2027/28 Annual Business Plan and Budget in accordance with Section 123 of the *Local Government Act 1999*.

The public consultation period commences on Thursday 8 April 2027 and ends on Tuesday 18 May 2027. This will be communicated via Council's website, Facebook and a public notice in the local newspaper.

Work will be undertaken to ensure that the reasons for the proposed rate increase are clearly articulated to the community.

**Environmental Implications** – Not applicable

**Communication** – Not applicable

**Conclusion**

The budget process is the same as the overall structure from last year, with feedback received that the process worked well and achieved good consultation outcomes.

The key areas considered in developing the budget parameters include Council's Strategic Management Plans, adopted Key Performance Indicators, a comprehensive scan of Council's external & internal environments and the underlying assumptions. This ensures that the ABP&B is developed in a manner consistent with Council's priorities and needs.

# 2027/28 Budget and 2027 Election Schedule

Elections
Council Meetings
Budget Process Internal
Budget Process Council

## Attachment 2

| | |
|---|---|
| **6 October 2026** | Information Briefing to discuss budget parameters<br>- Long Term Financial Plan<br>- key economic indicators<br>- Major Projects |
| **8 October 2026** | Joint Councillor and Audit and Risk Committee Workshop |
| **9 October 2026** | Audit and Risk Committee Meeting |
| **19 October 2026** | BVR#1 – Budget Review 2026/27 Quarter 1 incorporating Financial Results 2025/26 |
| **19 October 2026** | Council Meeting |
| **16 November 2026** | Council Meeting |
| **23 November 2026** | Community Candidate Information Session – Standing for Council |
| **14 December 2026** | Council Meeting |
| **4 January 2027** | 5.00pm Voters Roll Closes |
| **11 January 2027** | Electoral Commission supply house of assembly roll data to CEOs |
| **January 2027** | Collate draft budget spreadsheet and develop priority action listing.<br>Develop S&W budget based on org structure and scenarios for EBA outcomes<br>Send to ELT for checking, discussion, and prioritisation.<br>Check AMP for 26/27 items (is it correct or can it be re-prioritised?) |
| | Model LTFP with budget variations, asset revaluation data (if available)<br>and ensure available for Information Briefing on 2 February |
| | Operational Budgets provided to MF for updates – due end February<br>Salary and Wages adjustments (if any) provided to MF for review |
| **18 January 2027** | Council Meeting |
| **25 January 2027** | Last date for voters rolls to be brought up to date |
| **26 January 2027** | Nominations Open – **Caretaker Commences** |
| **8 February 2027** | Budget Workshop<br>- Prioritised budget submissions (and those not prioritised)<br>- budget parameters (LTFP)<br>- capital works program |
| **12 February 2027** | Audit and Risk Committee Meeting |
| **15 February 2027** | BVR#2 – Budget Review 2026/27 Quarter 2 |
| **15 February 2027** | Council Meeting |
| **9 February 2027** | Nominations Close 12noon |
| **10 February 2027** | 9.00am Ballot Paper Draw |
| **22 February 2027** | Budget Workshop<br>- key items from operational plan<br>- EB negotiations |
| **23 February 2027** | Publications of candidate profiles on internet |
| **24 February 2027** | Meet the Candidates Forum – Whyalla Secondary College |
| **25 February 2027** | Public notice of nominations received and notice in writing to the candidates including election conducted by postal voting and place for the counting of votes |
| **26 February 2027** | GMs/Finance to have completed draft entries for 2027/28. |

| | |
|---|---|
| **8 March 2027** | Budget Briefing<br>- Budget modelling results / valuation movements<br>- Amended budget submissions<br>- EB update<br>- Asset Management Plan |
| **March 2027** | Start working on wording for ABP & Budget based on key items in proposed budget. |
| | Finance to finalise S&W spreadsheet with EB impacts<br>Insurance and Data Processing also set by Finance using pre-determined formula |
| **15 March 2027** | Council Meeting |
| **11–17 March 2027** | Ballot Papers mailed out |
| **17 March 2027** | Second Meet the Candidate Forum at Whyalla Secondary College if needed |
| **30 March 2027** | Final Budget Briefing<br>- Impacts from Operational Budgets and any final changes<br>- Update with BVR#2 and BVR#3 variations<br>- CPI and proposed rate increase<br>- Rating Policy<br>- Present draft budget |
| **31 March 2027** | 5.00pm Last day for reissue of voting material |
| **5 April 2027** | BVR#3 – Budget Review 2026/27 Quarter 3 |
| **5 April 2027** | Council Meeting – current Council. End of Term Reception to follow Council Meeting |
| **7 April 2027** | 5.00pm End of Council Term (Polling Day) |
| **9 April 2027** | Conclusion of uncontested elections |
| **10 April 2027** | 9.00am Election Day Scrutiny and Count **Saturday** |
| **26 April 2027** | Council Meeting – New Council – Swearing In |
| **3 May 2027** | Information Briefing to present draft budget to new Council<br>- Process undertaken with previous Council<br>- LTFP<br>- Enterprise Agreements<br>- Major projects / budget submissions<br>- Rating Policy and Council Rates |
| | Draft budget updated with any changes by new Council |
| **5 May 2027** | Campaign Donations Return Due for candidates |
| **12 May 2027** | **LGA Local Government Summit for Elected Members – MANDATORY TRAINING – Adelaide** |
| **17 May 2027** | Council Meeting |
| **18 May 2027** | Elected Member New Council **– MANDATORY TRAINING PT AUGUSTA** |
| **21 May 2027** | Audit and Risk Committee Meeting – Draft Annual Business Plan & Budget to be tabled at Audit Committee (reschedule 7 May to 21 May) |
| | When Audit and Risk Committee recommend Council adoption, report to Council to be drafted.<br>Have key messages sheet, advert, feedback forms etc ready to go.<br>Discuss with media/comms and IT for media release and website submissions. |
| **24 May 2027** | Information Briefing to present draft budget to new Council<br>- Process undertaken with previous Council<br>- LTFP<br>- Enterprise Agreements<br>- Major projects / budget submissions<br>- Rating Policy and Council Rates |
| **26 May 2027** | Book advert with Trans (or Advertiser) notifying 21-day consultation period.<br>Also consider Cash Classifieds and Radio for advertising. |
| **31 May 2027** | Special Council Meeting – Adopt the Draft Annual Business Plan & Budget |
| **1 June 2027** | Upload Draft Business Plan to website and have printed copies available in front foyer including summary document/key messages. |

| | |
|---|---|
| **1 June 2027** | Elected Member New Council **– MANDATORY TRAINING PT AUGUSTA** |
| **2 June 2027** | Advert in Whyalla News (or Advertiser) advising 21-day consultation period |
| | Arrange social media posts, media release, e-mail information to key stakeholders & public consultation listing |
| | Commence work on budget summary that is required by Act to go with Rates Notices. |
| **8 June 2027** | Community Forum/presentation to present Draft Business Plan and Budget |
| **15 June 2027** | LGA Building Local Leaders Forum **– MANDATORY TRAINING PT AUGUSTA** |
| **21 June 2027** | Council Meeting |
| **22 June 2027** | Elected Member New Council - **MANDATORY TRAINING PT AUGUSTA** |
| **23 June 2027** | Community Forum/presentation to present Draft Business Plan and Budget |
| **23 June 2027** | Public consultation closes on 23 June 2027. Prepare report including all submissions for Council agenda |
| **28 June 2027** | Special Council Meeting – All Public consultation submissions compiled and report to Council for consideration.<br>Opportunity for members of the public make presentations.<br>Informal Gathering to be held directly after Council Meeting to enable Council to discuss submissions and whether changes required to budget |
| | Prepare report to Council for declaration of rates. Get this checked by Kelledy Jones Lawyers. Update A3 spreadsheet of Declared Rates. Prepare Government Gazette notice. |
| **12 July 2027** | Council Meeting – Adopt (Final) Annual Business Plan and Budget. Adopt valuation & declare rates. |
| **16 July 2027** | Audit and Risk Committee Meeting |
| **16-17 July 2027** | Mayor Essentials – Presiding Member Training LGA (**Adelaide**) |
| | Once adopted, advise Finance immediately for generation to occur and checking processes to commence.<br>Write off small debts under $10<br>Declaration to be placed in newspaper and Government Gazette within 21 days.<br>Upload final documents (full plan & summary) to website and hard copies available in Civic Centre. |
| | Get quotes for printing/mailing. Check timeline for distribution of first rates notice to ensure 30 day requirement is met. |
| **Last week of July** | Rates notices to printers to ensure notices are received 30 days prior to due date of first instalment |
| **16 August 2027** | Council Meeting |
| **3 September 2027** | First rate instalment due |
| **20 Sepember 2027** | Council Meeting |
| | Prior to each instalment, reminder letters sent, fines & interest ran, data file sent to printer and proofs signed off. Check overdue amounts, rebates, quarterly instalments, pre-payments calculated correctly |
| **8 October 2027** | Audit and Risk Committee Meeting |
| **3 December 2027** | Second rate instalment due |
| **3 March 2028** | Third rate instalment due |
| **2 June 2028** | Fourth rate instalment due |

## 14.3 CITY GROWTH

### 14.3.1 Changes to the Enrolment Policy for the Whyalla Early Learning Centre – For Endorsement

**Council Meeting:** 16 November 2026
**Author's Title:** Christine Gourlay — Whyalla Early Learning Centre Co-ordinator
**File No.:** 4-15
**Directorate:** City Growth

**Attachments:**
1 – Enrolment Policy, Version 1.1

**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

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**PURPOSE**

The purpose of this report is to seek Council's formal endorsement of the updated QA6 – Waitlist Management, Enrolment and Orientation Policy and Procedure, Version 1.1.

The policy has been reviewed and consolidated to improve clarity, streamline operational processes and ensure alignment with current legislative and regulatory requirements governing early childhood education and care services.

**SUMMARY**

Whyalla Early Learning Centre (**WELC**) leadership are undertaking a review of the service's policies and procedures to reduce duplication, remove ambiguity and provide staff with clear, practical guidance that supports consistent service delivery.

As part of this review, six existing policies and procedures relating to waitlist management, enrolment and the orientation of children and families have been consolidated into one comprehensive document: QA6 – Waitlist Management, Enrolment and Orientation Policy and Procedure, Version 1.1.

The revised document clearly separates policy requirements from operational procedures, making it easier for staff to understand their responsibilities and follow consistent processes. It also supports a fair and equitable approach to enrolment, strengthens communication with families and promotes positive transitions for children entering the service.

This consolidation reduces the number of individual documents staff are required to access and follow, while maintaining the necessary legislative, regulatory and operational requirements.

The updated policy forms part of WELC's broader commitment to continuous improvement, effective governance and maintaining high-quality education and care practices.

**RECOMMENDATION**

**Council endorses the QA6 – Waitlist Management, Enrolment and Orientation Policy and Procedure, Version 1.1, replacing the six existing policies and procedures relating to these areas.**

---

**DUE DATE**

| | |
|---|---|
| Changes to the Enrolment Policy for the Whyalla Early Learning Centre – For Endorsement | 30/11/2026 |

## 14.3.1 Changes to the Enrolment Policy for the Whyalla Early Learning Centre – For Endorsement

**REPORT**

**BACKGROUND**

The Whyalla Early Learning Centre **(the Centre)**, established in 1977, is a licensed facility catering to up to 85 children daily. The Centre operates Monday to Friday from 7.45 am to 5.45 pm, for 50 weeks of the year, providing consistent, high-quality early learning and care for families in the community.

The Centre accesses funding through the Child Care Subsidy (**CCS**), administered by the Australian Government Department of Education under the Family Assistance Law. CCS payments are made directly to the Centre and applied as fee reductions for families, supporting affordable access to quality early childhood education.

The Whyalla Early Learning Centre operates in accordance with the Education and Care Services National Regulations and meets the National Quality Standards. Compliance is monitored through regular audits by relevant agencies to ensure the Centre maintains the highest standards of care, safety and education.

The Centre's Enrolment Policy plays a vital role in this framework by clearly outlining processes and responsibilities for families and staff. It ensures fair and transparent access to the service, promotes smooth administrative operations and provides families with essential information about rights, responsibilities and operational procedures. By standardising enrolment practices, the policy supports a positive experience for families, ensures compliance with legislative requirements and helps the Centre manage resources effectively to meet the needs of all children.

**DISCUSSION**

**Updates to the Related Policies section:** The Related Policies section has been updated to reflect changes in policy names and the consolidation of certain policies. This ensures consistency across all documentation and helps staff and families easily locate relevant policies. The changes also reduce duplication and streamline policy management.

**Clarification of Priority of Access:** Updates have been made to clarify the service's Priority of Access guidelines. This ensures that families understand how enrolments are allocated, particularly due to our enrolment wait list and that the service complies with National childcare access standards.

**Updated information provided to parents regarding digital technologies:** The enrolment process now includes enhanced guidance on the use and storage of digital technologies. This reflects changes in legislation and ensures that parents are informed about how their child's information and digital interactions are managed safely and securely.

**Clarification that a child must be born before being added to the waitlist:** To avoid misunderstandings, the policy as been rewritten to ensure understanding that only children who have been born can be added to the centre's waitlist. This ensures clarity for prospective families and aligns enrolment processes with legal and operational requirements.

**Clarification on how parents can access policies and procedures:** Parents are now provided with clear instructions on how to access all service policies and procedures. This promotes transparency, encourages informed decision-making and supports families in understanding their rights and responsibilities. Families can access the centres policies and procedures through the established communication application OWNA.

**Removal of the orientation survey within the first six weeks:** The orientation survey has been removed as it is no longer part of the service's process. This update reflects current practices while maintaining a focus on ongoing feedback through alternative mechanisms.

**Clarification of families' responsibilities to respond to service requests:** Families are reminded of their responsibility to respond promptly to service requests, such as updating contact details or providing documentation, to maintain their child's enrolment. This ensures smooth communication and operational efficiency.

**Clarification of families' liability for fees when CCS is not paid:** The policy now clarifies that families remain liable for fees if Centrelink Child Care Subsidy (CCS) payments are not received by the service. This ensures families are fully aware of their financial obligations and prevents misunderstandings.

**Information on how a family can end an enrolment:** The updated policy provides clear guidance on the process for families to withdraw their child from the service. This includes notice periods and steps required to ensure a smooth transition.

**Information on when and why the service may terminate a child's enrolment:** The policy outlines circumstances under which the service may terminate enrolment, including safety concerns or non-compliance with service requirements. Clear guidelines help manage expectations and protect both the child and the service.

**Clarification that CCS eligibility ends on the child's last day of attendance:** The policy now specifies that CCS payments are calculated up to the child's last day of attendance rather than their final enrolment date. This ensures that families are aware that they are liable for full fees from the child's last date of attendance to their final enrolment date.

**The policy now includes important operational details:** The CCS 14-week rule, enrolment considerations for staff children, continuation of enrolments at the end of each year and support for children requiring additional behaviour guidance. These updates ensure clarity, compliance, promote equity and support the individual needs of children and families.

**Financial Implications**

Endorsement of the updated Enrolment Policy has no financial implications for Council.

**Strategic Plan**

Strategy 1.2.3 Take opportunities to break down barriers focusing on equity to create inclusion for all

Strategy 2.3.4 Provide a safe and convenient city in which to work and live

**Legislation**

*Child Care Subsidy Secretary's Rules 2017*
*Child Care Subsidy Minister's Rules 2017*
*Family Assistance Law*
*Family Law Act 1975*
*A New Tax System (Family Assistance) Act 1999*

**Officer Direct or Indirect Interest** – Nil

**Risk Assessment** – Nil

**Social Considerations** – Not applicable

**Community Engagement** – Not applicable

**Environmental Implications** – Nil

**Communication**

Communication about the changes to the procedure will be made through the communication platform OWNA, which is the established channel for communication with families and staff at the Whyalla Early Learning Centre.

**Conclusion**

In summary, the updated Enrolment Policy provides clarity, ensures compliance with legislative requirements and supports effective operational management – its endorsement is recommended.

# Attachment 1

WHYALLA CITY COUNCIL

| QA6 – Waitlist Management, Enrolment and Orientation Policy and Procedure | |
|---|---|
| Type | City Growth |
| GDS Category | Social, Cultural and Community Services –Internal |
| Responsible Officer | Director City Growth |
| Policy Adopted | November 2026 |
| Review Period | 1 year |
| Last Reviewed | November 2026 |
| Next Review Date | November 2027 |
| Policy Version Number | V1.1 |
| Applicable Legislation | Education and Care Services National Law and Regulations, including Regulations 77, 78–80, 85–87, 90–96, 99, 102, 157, 160–162, 168–172 and 177–183 (as applicable).<br>National Quality Standard: QA6 – Collaborative Partnerships with Families and Communities; QA7 – Governance and Leadership; QA2 – Children's Health and Safety.<br>Family Assistance Law and Child Care Subsidy requirements. |
| Public Consultation Required | No |

# QA6 – ENROLMENT AND WAITLIST MANAGEMENT POLICY

## 1. PURPOSE

Whyalla Early Learning Centre (WELC) is committed to providing a fair, welcoming and inclusive enrolment process that supports children and families from their first enquiry through to commencement and ongoing attendance. This policy outlines how enrolment decisions are made, the information required to provide safe and appropriate care, and the responsibilities of the service and families.

## 2. SCOPE

| | | |
|---|---|---|
| Administration Officer | Families | Staff |
| Educators | Nominated Supervisor | Approved Provider |

## 3. POLICY

WELC will manage enquiries, waiting lists and enrolments in a consistent and transparent manner. Families will be provided with clear information about the service, including operating arrangements, fees, available places, orientation and the steps required to confirm an enrolment.

Places are offered according to available vacancies, the service's approved capacity, staffing arrangements and educator-to-child ratios. In allocating places, WELC will consider relevant family circumstances, including children at risk of abuse or neglect, and any applicable priority of access or funding requirements. An offer of care does not become a confirmed enrolment until the required information and arrangements have been completed and accepted by the service.

## 4. INCLUSION AND INDIVIDUAL SUPPORT

During enrolment discussions, staff will invite families to share information about their child's strengths and any support required to participate fully in the program. Where appropriate, the Nominated Supervisor and educators will work with the family and relevant professionals to plan reasonable adjustments, care arrangements and support strategies. Information will be shared with the child's educators only to the extent needed for safe and appropriate care.

## 5. ORIENTATION AND COMMENCEMENT

Families will be offered at least three opportunities to visit the service and meet educators before their child's first day (these are called Orientation visits). Orientation will be tailored to the child and may include exploring the room and outdoor environment, discussing daily routines and comfort strategies, and explaining arrival, collection and sign-in and sign-out procedures. Staff will also explain what to bring, how the educational program is communicated and how families can receive updates through OWNA.

During orientation visits, educators will welcome the child and family, confirm any important care or health information and support a calm transition into the program. Educators will maintain communication with the family as appropriate while the child settles.

## 6. FEES, CCS AND ADDITIONAL SUPPORT

Families are responsible for paying fees in accordance with the service's fee and debt management arrangements. Families seeking CCS must make the necessary application through Services Australia and provide the details needed to establish their enrolment. The CWA records the agreed care arrangement and fees. Families remain responsible for any fees not covered by CCS, including where subsidy is not payable.

Where a child may be eligible for Additional Child Care Subsidy (ACCS) Child Wellbeing, the Nominated Supervisor will discuss the relevant process and evidence requirements with the family and, where appropriate, liaise with supporting agencies. Applications, certificates and determinations will be managed in line with current CCS requirements. For more information about Fees, CCS and additional support please see our payment of fees policy and procedure.

## 7. CHANGES TO CARE AND CONTINUING ENROLMENT

Families must notify WELC promptly of changes to contact details, emergency contacts, authorised nominees, health information, medical plans or relevant court orders. Requests to change booked days or sessions must be discussed with the service and are subject to availability and staffing. Any required changes to the written care arrangement must be in writing and provide two weeks' notice.

Families should advise the service of absences and extended periods away from care. Extended non-attendance may affect CCS enrolment status under Services Australia rules, and the service will discuss any necessary updates or new arrangements with the family.

## 9. ENDING AN ENROLMENT

Families withdrawing their child are required to provide two weeks' written notice unless an alternative arrangement is approved. Fees remain payable during the notice period under the service's fee arrangements. Families will be advised that CCS may not be payable for some absences at the end of care, including after the child's last physical attendance, and that any outstanding balance must be finalised.

Where WELC is considering ending an enrolment, the Nominated Supervisor will discuss the concerns with the family, review relevant information and consider reasonable adjustments and available supports. Any decision will be made on an individual basis, with regard to safety, inclusion, applicable requirements and procedural fairness. The family will be informed of the decision and any applicable notice arrangements. An enrolment can be ended at any time when the decision is made by the nominated supervisor or approved provider.

## 9. RECORD KEEPING

The service will securely maintain enrolment records, authorisations, attendance information and relevant correspondence for the periods required by law. The Nominated Supervisor or delegate will ensure records are updated when arrangements change and that educators have access to the information necessary to provide safe care.

## 10. RESPONSIBILITIES

The Approved Provider is responsible for ensuring the service maintains lawful, fair and equitable enrolment processes, appropriate record keeping and oversight of enrolment practices.

The Nominated Supervisor is responsible for overseeing enrolment arrangements, ensuring places are allocated fairly and equitably, supporting families through the enrolment and orientation process, and addressing any concerns or changes to care arrangements.

Administration staff are responsible for managing enrolment enquiries, maintaining the waiting list, coordinating offers of care, processing enrolment documentation and ensuring records are accurate and up to date. They provide families with information about fees, Child Care Subsidy (CCS) and enrolment requirements, and communicate relevant information to the Nominated Supervisor and educators.

Educators are responsible for using enrolment information to provide safe, responsive and inclusive care, supporting children and families during orientation and transitions, and advising management of any changes or concerns relating to a child's needs.

Families are responsible for providing accurate and current information, completing required documentation and authorisations, advising the service of any changes and meeting agreed fee and attendance arrangements.

## 11. REVIEW

This policy and procedure will be formally reviewed every year, or earlier where required due to:

- changes to legislation or regulations
- changes to the approved learning framework
- changes to NQS requirements
- changes to service practice
- identified risks
- incidents
- complaints
- feedback from educators, children or families
- findings from self-assessment or Assessment and Rating
- changes identified through the QIP

# QA6 - ENROLMENT PROCEDURES

## 1. NEW ENQUIRY AND WAITLIST PROCEDURE

| NEW ENQUIRY AND WAITLIST PROCEDURE | | |
|---|---|---|
| 1 | Management of our Service will adhere to this procedure to ensure new enquiries are managed in a fair and professional approach | |
| 2 | Our Service will follow priority of access guidelines as required while also considering the centre capacity to support the children to whom the places are offered. Our priority of access categories include:<br>Category 1:<br>• Children who are at risk of harm and abuse<br>• Children who are or have been in the care and protection of DCP<br>• Aboriginal and Torres Strait Islander Families<br>Category 2:<br>• Children already enrolled at the service needing additional days<br>• Children with siblings already enrolled at the service<br>• Families from non-English speaking background<br>• Children who have or have a family member who has a disability<br>• Socially isolated families<br>• Asylum Seeker and refugee children<br>• Healthcare card, concession card and veteran card holders<br>Category 3:<br>• All other families | |
| 3 | Management and staff will ensure all interactions with new and existing families are friendly and polite | |
| 4 | Families are to be informed if the Service has an active waitlist at the time of enquiry | |
| 5 | Families will be asked to complete a *Waitlist Application form* prior to being added to the service waitlist | |
| 6 | Families will be provided with family handbook upon receipt of the Waitlist application form | |
| 7 | Families will be asked to notify the Service if they no longer require care, in writing via email | |
| 8 | Staff will update the waitlist every 3 months to ensure the waitlist remains current and accurate. Families are required to confirm they require to remain on the waitlist, or the child's name will be removed from the waitlist | |
| 9 | When a position becomes available staff will check the waitlist to ensure priority of access and availability conditions are met before offering a place | |
| 10 | Families will be contacted over 2 days via phone and email when a position becomes available, if the family does not respond the next person on the waitlist will be contacted | |

| | | |
|---|---|---|
| 11 | Families will be advised they have 3 days to accept the position and confirm enrolment by completing enrolment forms and providing required documents. If the family does not accept the position within 3 days the position will be offered to the next family. | |

## 2. ENROLMENT PROCEDURE

| ENROLMENT PROCEDURE | | |
|---|---|---|
| 1 | Once a family accepts an offer of care, administration staff will provide the required enrolment documentation and handbook containing information about the service, including fees, payment arrangements, Child Care Subsidy (CCS) and relevant policies. | |
| 2 | Families are required to complete the enrolment form and provide all necessary information, including parent/guardian details, emergency contacts, authorised nominees, collection arrangements and relevant information about their child's routines, culture, language, development and additional support needs. | |
| 3 | The following documentation must be provided before commencement: A completed enrolment form; birth certificate or other identification document (to be sighted); current Australian Immunisation Register (AIR) Immunisation History Statement; medical management plans where applicable; details of relevant court orders, parenting orders or parenting plans; and a completed Complying Written Arrangement (CWA). | |
| 4 | Families must provide information about any medical conditions, allergies, dietary requirements or medication needs. Relevant medical management plans and associated risk management arrangements must be in place before the child commences care. | |
| 5 | Administration staff will process enrolment information through OWNA, ensure all required documentation and authorisations are completed and submit enrolment notices within seven days, in accordance with applicable requirements. | |
| 6 | A Complying Written Arrangement (CWA) must be recorded and signed by the parent or guardian to confirm the agreed care arrangements, including booked sessions and fees. | |
| 7 | Administration staff will complete the Enrolment Checklist to ensure all required information, documentation and authorisations have been received and verified. The Record Keeping and Retention Policy outlines the requirements for maintaining enrolment records. | |
| 8 | The Nominated Supervisor or delegate will review any additional care or support requirements and work with families and educators to ensure appropriate arrangements are in place to support the child's safe and inclusive participation. | |
| 9 | Families will be offered at least 3 orientation visits to familiarise themselves and their child with the service, educators, daily routines and relevant procedures before commencement. Parents must stay in the centre during the orientation visits. | |
| 10 | Once all enrolment requirements have been completed, administration staff will confirm the child's commencement date, booked days and room allocation with the family and relevant educators. | |

## 3. ORIENTATION AND ROOM TRANSITION PROCEDURE

| ORIENTATION AND ROOM TRANSITION PROCEDURE | | |
|---|---|---|
| 1 | Once an enrolment has been confirmed, administration staff will arrange at least 3 orientation visits for the child and family before their commencement date. Additional visits may be arranged according to the child's and family's individual needs. | |
| 2 | Families will be welcomed to the service, introduced to their child's educators and provided with a tour of the centre, including their child's room, outdoor environments and facilities. Children will be encouraged to explore and participate in experiences at their own pace. | |
| 3 | Educators will discuss the child's interests, routines, strengths, cultural and linguistic background, family expectations, comfort strategies and any additional needs to support a positive transition into care. | |
| 4 | Relevant medical conditions, allergies, dietary requirements, medical management plans, court orders and other important information will be discussed privately with families. Educators will ensure they understand the arrangements required to support the child's safety and wellbeing. | |
| 5 | Families will be shown how to use OWNA, including signing children in and out, accessing daily updates, incident reports, medication records and alike. | |
| 6 | Educators will explain the room's daily routine, including meals, rest, toileting, indoor and outdoor play, and the educational program. Families will also be informed about children's portfolios, learning documentation and opportunities to contribute to their child's learning goals. | |
| 7 | Educators will explain the room's daily routine, including meals, rest, toileting, indoor and outdoor play, and the educational program. Families will also be informed about children's portfolios, learning documentation and opportunities to contribute to their child's learning goals | |
| 8 | Educators will discuss arrival and departure routines with families, including strategies to support separation and settling. Families will be encouraged to say goodbye to their child and communicate any concerns or changes to their child's routine. | |
| 9 | Educators will encourage families to ask questions, provide feedback and share information throughout the orientation process. Families will be informed of the different communication methods available and asked about their preferred method of communication. | |

| ROOM TRANSITION PROCEDURE | | |
|---|---|---|
| 1 | Room transitions will be planned in consultation with families, considering the child's age, developmental readiness, individual needs, relationships and the availability of places in the next room. | |

| | | |
|---|---|---|
| 2 | Educators will advise families of proposed room transitions and provide information about the new room, educators, routines and expectations. Families will have opportunities to ask questions and discuss any concerns. | |
| 3 | Educators will work collaboratively to share relevant information about the child's interests, strengths, routines, developmental progress, friendships, medical needs and support strategies to ensure continuity of care. | |
| 4 | Children will be provided with opportunities to visit their new room, become familiar with educators and peers, and participate in experiences before transitioning. The number and duration of visits will be responsive to each child's needs. | |
| 5 | Families will be encouraged to support the transition through positive conversations with their child and opportunities to become familiar with the new room and educators. | |
| 6 | Management and educators will monitor the child's transition, communicate with families and adjust arrangements where required to support a positive experience. | |

## 14.3 CITY GROWTH

### 14.3.2 Mobile Vendor Policy and Adoption of Mobile Vendor Operating Guidelines Framework – For Endorsement

**Council Meeting:** 16 November 2026
**Author's Title:** Lucas Trevisan – Manager City Development **File No.:** 1-262
**Directorate:** City Growth

**Attachments:**

1 – Mobile Vendor Policy
2 – Draft Mobile Vendor Operating Guidelines
3 – Mobile Vendor Policy – version 3

| **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

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**SUMMARY**

This report presents a restructured governance framework for mobile vending across the City of Whyalla.

The current *Mobile Vendor Policy (Version 3)*, adopted in May 2026, is excessively prescriptive, combining statutory governance principles with minute operational rules, parking dimensions, site quotas and spatial maps. This structure requires Council to formally amend policy for minor operational adjustments (such as adding an electrical connection requirement or clarifying a site constraint).

Adopting best practice from the South Australian local government sector, it is proposed to separate the framework into two distinct documents:

1. The Policy (Council level): A streamlined document setting out the strategic intent, legislative authority under Sections 200, 221, and 222 of the *Local Government Act 1999*, and high-level guiding principles.
2. The Guidelines (Administrative level): An operational document, detailing application requirements, site rosters, technical compliance (food safety, electrical, waste), buffer distances and location maps.

**RECOMMENDATION**

**Council:**

1. **notes the report titled *"Mobile Vendor Policy and Adoption of Mobile Vendor Operating Guidelines Framework"*;**
2. **revokes the existing *Whyalla Mobile Vendor Policy (Version 3)* adopted in May 2026;**
3. **adopts the revised, principle-based *Whyalla Mobile Vendor Policy* as contained within Attachment 1;**
4. **endorses the separation of administrative, site-specific and operational requirements into the *Whyalla Mobile Vendor Operating Guidelines* as contained within Attachment 2, noting that:**
    a. **annual permit holders are authorised to operate flexibly across any identified acceptable location on a non-exclusive basis; and**
    b. **the use of available Council electrical infrastructure is permissible, with clear noise and emission thresholds applied to generator use; and**
5. **authorises future administrative and operational amendments to the *Whyalla Mobile Vendor Operating Guidelines* under the collective Executive Leadership Team.**

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**DUE DATE**

| | |
|---|---|
| Mobile Vendor Policy and Adoption of Mobile Vendor Operating Guidelines Framework – For Endorsement | 16/11/2026 |

## 14.3.2 Mobile Vendor Policy and Adoption of Mobile Vendor Operating Guidelines Framework – For Endorsement

**REPORT**

**BACKGROUND**

Whyalla City Council's *Mobile Vendor Policy* governs the operation of mobile food and retail vans on public roads and local government land.

Historically, policies across regional South Australian councils evolved to incorporate all application criteria, prohibitive street lists, distance separations and map attachments within a single overarching document. While functional, this approach causes administrative inertia:

- Any change to a site schedule (such as modifying Site B Marina allocations or updating power access conditions) technically triggers a formal review and Council decision.
- Operational criteria clutter the strategic purpose of the policy, obscuring key planning principles.

Council administration has conducted a comparative review against modern municipal frameworks. This review confirmed that separating high-level policy commitments from technical operating guidelines significantly enhances regulatory agility while preserving Council's statutory oversight.

**DISCUSSION**

Decoupling Strategic Intent from Operational Criteria

Under the revised framework:

- The Policy establishes Council's stance on community safety, fair competition with bricks-and-mortar rate-paying businesses, public amenity and compatibility with the relevant legislation.
- The Guidelines establish the enforceable conditions of permit issuance, detailing application checklists, public liability requirements ($20 million), trade waste, vehicle dimensions, operational hours and specific site restrictions (e.g. Cudmore Terrace, Beach Road, Point Lowly).

Operational Refinements

The structural separation provides an opportunity to resolve operational friction and deliver greater flexibility to local operators:

- **Flexible Roaming for Annual Permit Holders:** Rather than binding an operator to one static bay, holders of an Annual Mobile Vendor Permit will be permitted to trade freely across any of the pre-approved Acceptable Locations (Sites A–H). Sites cannot be reserved and operate on a shared, first-come, first-served basis within the site operator caps (e.g. max 5 at the Marina, max 2 on Norrie Avenue). This supports commercial viability while ensuring vibrant rotation across our foreshore and civic areas.
- **Council Power vs Generator Use:** While reliance on Council infrastructure is not preferred, vendors are permitted to connect to Council power upstands/bollards where they are present and available (subject to safety testing and compliance with AS/NZS 3000). Where vendors supply their own power via portable generators, strict noise mitigation standards apply, specifically that generators must be commercial, silenced inverter models operating under 65 dB(A) at 7 metres so as not to cause environmental nuisance.

Administrative Delegation and Agility

Empowering the Executive Leadership Team (and delegate) to maintain and amend the Operating Guidelines ensures:

- Rapid responsiveness to seasonal activations, community events, and road works.
- Seamless adjustments to technical standards (e.g. Australian Electrical Standards AS/NZS 3000 updates or South Australian Public Health guidelines) without unnecessary administrative burden on the Chamber.

**Financial Implications**

There are no direct budgetary impacts resulting from this structural separation. Permit fees will continue to be set and recovered through Council's annual *Fees and Charges Register* (including the daily, seasonal, and annual rate structures).

**Strategic Plan**

*Objective 2.1* *Create a city that is attractive and showcases our natural and built assets*

Strategy 2.2.3 Advocate for shared modern, flexible and fit for purpose infrastructure

**Legislation**

- *Planning, Development and Infrastructure Act 2016*
- *Planning and Design Code*
- *Disability Discrimination Act 1992*
- *Liquor Licencing Act 1997*
- *Tobacco Products Regulations Act 1997*
- *Local Government Act 1999 (Specifically Sections 200, 221, & 222)*
- *Food Act 2001*
- *South Australian Public Health Act 2011*

**Officer Direct or Indirect Interest –** Nil

**Risk Assessment –** Nil

**Social Considerations**

Mobile vendors activate recreational areas such as the Foreshore, Wetlands and Point Lowly, enhancing social connection and offering diverse food experiences for residents and visitors.

**Community Engagement –** Nil

**Environmental Implications**

Noise controls on generators (under 65 dB(A)) and mandatory self-containment of all liquid and solid waste safeguard our coastal and parkland environments.

**Conclusion**

Separating the *Whyalla Mobile Vendor Policy* from the operational guidelines aligns Council with best-practice governance. It grants local small businesses operational flexibility to move between prime visitor sites while retaining robust controls around amenity, noise, and safety.

# Attachment 1

**WHYALLA CITY COUNCIL**

| **Mobile Vendor Policy** | |
|---|---|
| Type | Governance |
| GDS Category | Governance – Public |
| Responsible Officer | Manager City Development |
| Policy Adopted | October 2026 |
| Review Period | 4 years |
| Last Reviewed | May 2026 |
| Next Review Date | October 2030 |
| Policy Version Number | 4 |
| Applicable Legislation | *Planning, Development and Infrastructure Act 2016*<br>*Planning and Design Code*<br>*Disability Discrimination Act 1992*<br>*Liquor Licencing Act 1997*<br>*Tobacco Products Regulations Act 1997*<br>*Local Government Act 1999* (Specifically Sections 200, 221, & 222)<br>*Food Act 2001*<br>*South Australian Public Health Act 2011* |
| Related Documents | Whyalla Mobile Vendor Operating Guidelines<br>Mobile Vendor Application<br>Community Land Management Plans |

DRAFT

## 1. POLICY OBJECTIVE

Whyalla City Council recognises that mobile food and retail vendors can contribute significantly to the vibrancy, tourism appeal, and street activation of the city.

The objective of this Policy is to establish a clear, balanced framework that enables mobile vending on Council land and public roads in a manner that:

- Safeguards public health, safety, and community accessibility;

- Protects the visual and environmental amenity of public reserves and foreshore areas; and
- Maintains fair, balanced economic conditions alongside established fixed commercial businesses and designated retail activity centres.

## 2. SCOPE

This Policy applies to all mobile food vendors (MFVs) and mobile commercial retail vendors operating on public roads, road reserves, and Local Government land within the City of Whyalla.

This Policy does not apply to:

- Permanent commercial leases or licences granted over Council land;
- Approved events and festivals managed under a dedicated Event Permit or sponsorship agreement;
- Commercial activities operating wholly on private freehold land (which remain subject to the *Planning, Development and Infrastructure Act 2016*).

## 3. LEGISLATIVE FRAMEWORK

Mobile vending activities cannot be undertaken on public roads, road reserves, or Council land without a valid Mobile Vendor Permit issued by the Council.

A Mobile Vendor Permit issued under this Policy acts as a consolidated statutory authorisation incorporating:

- **Section 200 of the *Local Government Act 1999*:** Authorising the use of Community Land for commercial business purposes (consistent with adopted Community Land Management Plans); and
- **Section 221 of the *Local Government Act 1999*:** Authorising temporary alteration of a public road or road reserve where applicable; and
- **Section 222 of the *Local Government Act 1999*:** Authorising the commercial use of a public road for business purposes.

A single Mobile Vendor Permit confers combined approval under Sections 200, 221, and 222, eliminating the requirement for separate applications across land tenures.

The granting of a Mobile Vendor Permit does not exempt the operator from complying with all other applicable statutory obligations, including the *Food Act 2001*, the

*Planning, Development and Infrastructure Act 2016* (and Planning and Design Code), and relevant environmental health, gas, and electrical safety standards.

## 4. GUIDING PRINCIPLES

Council will assess and regulate all mobile vending proposals against six core guiding principles:

1. **Public Good & Accessibility:** Public roads, footpaths, and reserves are valuable community assets. Mobile vending must not compromise universal accessibility, pedestrian desire lines, disability ramps, emergency egress, or cyclist safety.
2. **Economic Balance & Vitality:** Mobile vending should complement, rather than undermine, existing commercial centres and bricks-and-mortar businesses. Proximity buffers and location controls will be applied to prevent unfair competition against rate-paying businesses with substantial capital overheads.
3. **Placemaking & Street Activation:** Mobile vending is encouraged in key recreation, tourism, and foreshore precincts where permanent commercial services are lacking or latent public demand exists.
4. **Environmental Responsibility & Amenity:** Vending operations must not generate excessive litter, liquid waste discharge, noise, odour, or visual pollution. Sites must be left completely remediated at the close of trading.
5. **Safety & Traffic Management:** Mobile vending setups, towing vehicles, and customer queues must not create visual obstructions, traffic conflict points, or hazardous stopping zones on public carriageways.
6. **Statutory & Planning Alignment:** Vending activities must align with the underlying zone policies of the *Planning and Design Code* and must not contravene any adopted Community Land Management Plan.

## 5. OPERATING GUIDELINES & ADMINISTRATIVE DELEGATION

To implement this Policy effectively, Council establishes the **Whyalla Mobile Vendor Operating Guidelines**.

The Guidelines govern all technical, spatial, and administrative requirements, including:

- Application checklists, insurance covenants, and health registrations;
- Schedules of pre-approved/acceptable trading locations and strictly restricted zones;

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- Permit structures, including flexible non-exclusive roaming across acceptable locations for Annual Permit holders;
- Utility connection rules (allowing use of available Council electrical outlets, alongside noise standards for self-supplied generation);
- Separation buffer distances from fixed commercial premises;
- Standard operating hours, duration caps, and vehicle dimension limits; and
- Site forfeiture and non-attendance enforcement rules.

Council delegates authority to the Executive Leadership Team to prepare, adopt, and amend the *Whyalla Mobile Vendor Operating Guidelines* as required to ensure continuous operational improvement.

## 6. FEES AND CHARGES

Permit fees are determined annually by Council and published in Council's *Fees and Charges Register*. Council may provide discounted fee structures for recognised charitable organisations.

## 7. REVIEW

This Policy will be reviewed every four (4) years, or earlier in the event of significant legislative or operational changes.

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**MOBILE VENDOR**

**OPERATING GUIDELINES**

**Attachment 2**

*Parent Document: Whyalla Mobile Vendor Policy*

*Version 1.0 – October 2026*

## 1. Purpose

These Guidelines implement Council's *Mobile Vendor Policy*. They provide intending operators with clear, unambiguous instructions regarding permit applications, vehicle specifications, operational conditions, and location controls across the City of Whyalla.

## 2. Permit Application Requirements

All applicants must submit a formal application to Council at least fifteen (15) business days prior to proposed trading, including:

1. **Completed Application Form:** Submitted via Council's online application system or customer service desk.
2. **Certificate of Currency:** Public and Products Liability Insurance to a minimum value of **$20,000,000**, specifically noting Whyalla City Council as an interested party.
3. **Vehicle Layout & Specifications:** Dimensioned drawings/photos of the setup showing serving hatches, awnings, internal layout, and external footprint (length, width, height, and gross vehicle mass).
4. **Food Business Notification (FBN):** Proof of food business registration under the *Food Act 2001* with Council (or home council where the vehicle is garaged/prepared).
5. **Trade Waste & Wastewater Plan:** Details of self-contained storage and disposal methods for fats, oils, and greywater (including SA Water trade waste authorisation where applicable).
6. **Gas & Electrical Certificates:** Evidence of safety testing/compliance for all LPG fittings and portable electrical equipment complying with **AS/NZS 3000**.

## 3. General Operating & Amenity Conditions

Every permit holder must strictly observe the following conditions:

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- **Footprint & Parking:** Vehicles and trailers must fit cleanly within a single standard parking bay (nominally 2.3 m x 6.0 m) unless trading within an undeclared/unmarked coastal parking area. Encroachment onto bicycle lanes, footpaths, or landscaped verges is strictly prohibited.
- **Orientation:** Customer service hatches must face safely toward the footpath or open reserve verge, never toward the active vehicular carriageway.
- **Separation Buffer from Fixed Food Premises:** A minimum separation distance of **25 metres** must be maintained from any established, open fixed-food business, unless the applicant provides formal written consent from that business.
- **Electrical Connection & Infrastructure:**
    - A mobile vendor connecting to Council-controlled power is strictly permitted to utilise only **one (1) electrical outlet/port at any time**. "Daisy-chaining," double-adapters, or drawing from multiple outlets simultaneously is strictly prohibited to ensure equitable access for other operators and prevent circuit overloads.
    - All leads, plugs, and connections must be tested and tagged in accordance with AS/NZS 3000, rated for outdoor commercial use, and run safely without creating trip hazards or obstructing pedestrian desire paths.
    - Where connection to Council power is unavailable, already fully occupied, or not sought, vendors must supply their own on-board power complying with the noise and emission standards below.
- **Noise & Generators:** Where a vendor relies on their own generator, it must be a commercial, silenced inverter unit operating at or below 65 dB(A) measured at 7 metres. Generators must be baffled and positioned to prevent exhaust fumes and noise from creating a nuisance to park users, neighbouring businesses, or nearby residents.
- **Waste & Environmental Management:**
    - Vendors must supply at least one commercial waste bin for customer use and remove all collected waste from the public realm at the conclusion of each trading session.
    - No liquid waste, cooking grease, or wash-down water may be discharged into gutters, stormwater drains, or open ground.
- **Signage:** All promotional signage must be affixed directly to the vehicle body. Detached A-frame boards are restricted to one (1) per vendor, placed immediately adjacent to the serving counter without obstructing pedestrian movement.

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## 4. Location Schedules

### 4.1 Acceptable Locations (Pre-Approved Subject to Permit)

| | Acceptable Locations | Site Description | Site Constraints |
|---|---|---|---|
| A | Marina | North-western side of Buttlingara Way; adjacent or to north-east of Sports Fishing Club. | Excluding foreshore events (viz: Australia Day, Snapper Competition and the like). |
| B | Marina | South-west of fish cleaning shelter. | Limited to 5 sites; each immediately adjacent power upstand.<br><br>Excludes foreshore events (viz: Australia Day, Snapper competition and the like). |
| C | Foreshore | End of Cudmore Terrace: roadside parking bay, immediately south of access point to playground car park. | Limited to hours outside of foreshore café trading.<br><br>Excludes foreshore events (viz: Australia Day, Snapper competition and the like). |
| D | Foreshore | Beach Road: east and west of intersection of Roberts Tce and Beach Road, but at least 150 meters from the foreshore café. | Limited to 5 operators.<br><br>Excludes foreshore events (viz: Australia Day, Snapper competition and the like). |
| E | Norrie Avenue | Central median parking area. | Opposite mobile telephone base station: limited to 2 van permits only. |
| F | Wetlands | Carpark. | |
| G | Visitor Information Centre | Car park, Lincoln Highway. | |
| H | Point Lowly | Coastal / foreshore reserve. | |

### 4.2 Prohibited Locations (No Trading Permitted)

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Trading is strictly prohibited within:

- Essington Lewis Avenue commercial precinct.
- Playford Avenue commercial precinct.
- All residential streets.
- All public parks, sporting ovals, and reserves not explicitly listed in Section 4.1 (unless operating as an integral part of an approved event or sporting fixture with permission of the primary facility hirer).

**4.3 Merit-Based Assessment (Unlisted Sites)**

Applications for locations outside Sections 4.1 and 4.2 will be assessed on individual merit by the Manager City Development, taking into account traffic sightlines, parking availability, proximity to rate-paying food businesses, and underlying Community Land Management Plans.

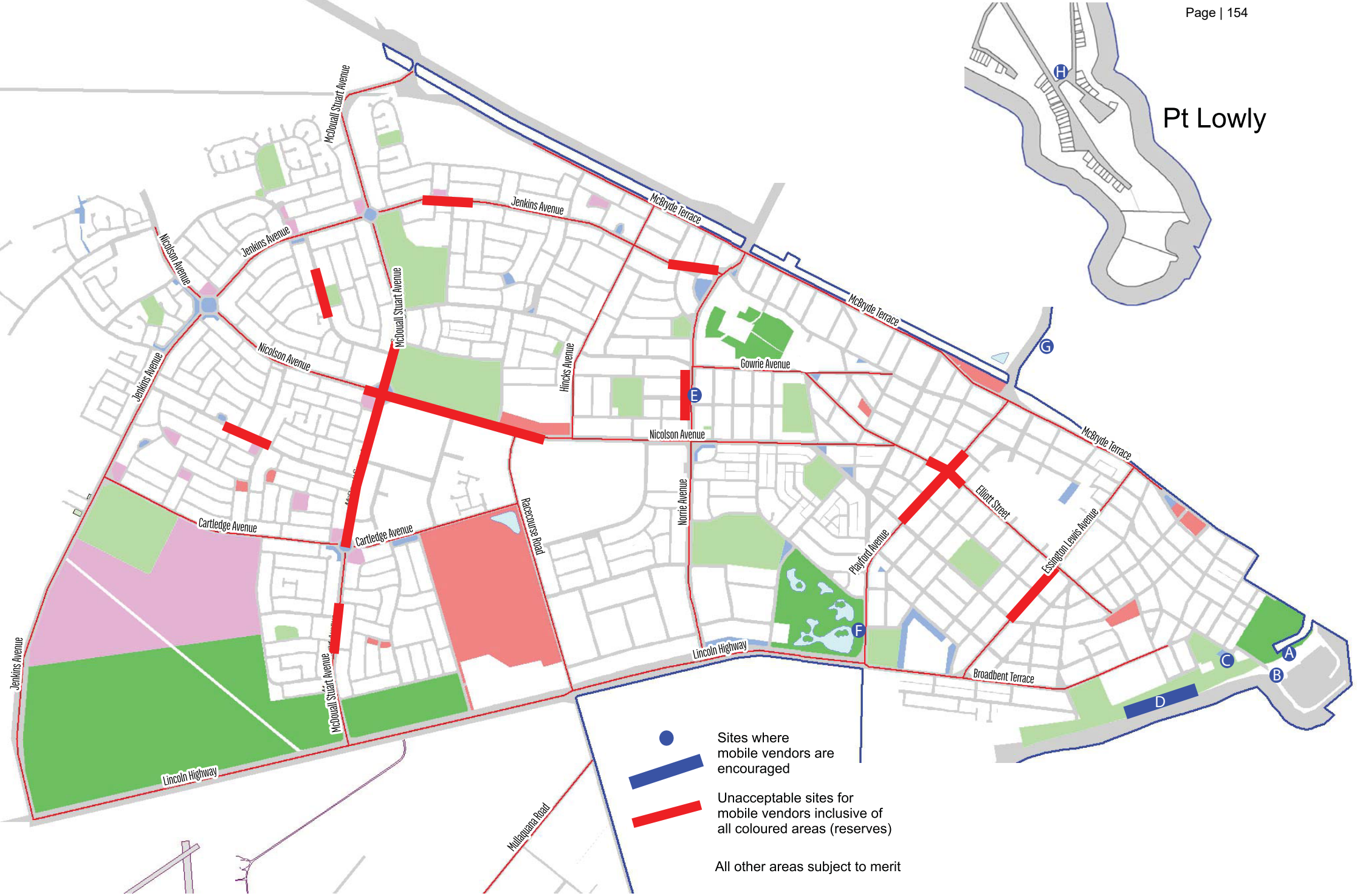
**4.4 Flexible Setup Rules for Annual Permit Holders**

- **Roaming Entitlement:** Mobile Vendors who hold an approved **Annual Permit** are permitted to freely set up and trade at **any** of the Acceptable Locations listed in Section 4.1 without requiring a separate site-specific permit for each location.
- **Non-Exclusive Allocation:** No vendor has exclusive rights to any site or bay. Locations operate strictly on a first-come, first-served basis on any trading day, subject always to the maximum site capacity limits specified in Section 4.1 (e.g. max 5 at Marina Site B, max 2 at Norrie Avenue).
- **Event Precedence:** Vending under an Annual Permit is automatically suspended at specific sites during declared council or community events (e.g., Australia Day, Cuttlefest, Foreshore activations) unless invited by the event organiser.

**5. Permit Duration & Cancellation**

- **Permit Categories:** Permits are issued on a Daily (up to 14 days), Seasonal (up to 3 months), or Annual basis.
- **Breach of Conditions:** Non-compliance with safety, cleanliness, noise, or spatial boundaries will result in immediate permit suspension or revocation under Section 225 of the *Local Government Act 1999*.

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Pt Lowly
H
McDouall Stuart Avenue
McBryde Terrace
Jenkins Avenue
Nicolson Avenue
Gowrie Avenue
Hincks Avenue
G
E
Cartledge Avenue
Racecourse Road
Norrie Avenue
Elliott Street
Playford Avenue
Essington Lewis Avenue
F
Lincoln Highway
Broadbent Terrace
C
A
B
D
Mullaquana Road
Sites where mobile vendors are encouraged
Unacceptable sites for mobile vendors inclusive of all coloured areas (reserves)
All other areas subject to merit

# Attachment 3

**WHYALLA CITY COUNCIL**

| **Mobile Vendor Policy** | |
|---|---|
| Type | Governance |
| GDS Category | Governance – Public |
| Responsible Officer | Manager City Development |
| Policy Adopted | May 2026 |
| Review Period | 4 years |
| Last Reviewed | December 2021 |
| Next Review Date | May 2030 |
| Policy Version Number | 3 |
| Applicable Legislation | *Planning, Development and Infrastructure Act 2016*<br>*Planning and Design Code*<br>*Disability Discrimination Act 1992*<br>*Liquor Licencing Act 1997*<br>*Tobacco Products Regulations Act 1997*<br>*Local Government Act 1999* (Specifically Sections 200, 221, & 222)<br>*Food Act 2001*<br>*South Australian Public Health Act 2011* |
| Related Documents | Mobile Vendor Application |
| Public Consultation Required | No |

## 1. POLICY OBJECTIVE

To facilitate a vibrant, diverse, and active street culture in Whyalla by allowing Mobile Food Vendors (MFVs) to operate flexibly on Council land and public roads, while ensuring safety, amenity, and fair competition with fixed businesses.

## 2. SCOPE

This policy applies to all Mobile Food Vendors and mobile retail vendors operating within the City of Whyalla.

## 3. RISK MANAGEMENT

Risk management is an important obligation the Whyalla City Council takes very seriously and proactively manages.

In the determination of applications for a permit for mobile vending, the Whyalla City Council is very aware that there may be risks that its employees, the community stakeholders may be exposed to in relation to the operation of a mobile vending van including unforeseen consequences.

The Council has a Risk Management Policy and a number of current procedures as well as a Risk Management Framework all of which are available for viewing.
In the determination of permits, employees of Council are encouraged to consider applicable perceived risks and, if necessary, communicate these to the General Manager if in doubt, prior to determination of the permit.

## 4. DEFINITIONS

Interpretation of terms used shall be as defined in the *Local Government Act 1999*, the *Planning, Development, and Infrastructure Act 2016,* and the *Road Traffic Act 1961,* as relevant.

## 5. POLICY STATEMENT

Mobile vending can play a part in providing a service to residents and visitors for their enjoyment, which may otherwise be lacking. It may be an appropriate outlet for small volume products to be offered to the community in locations where there may be a latent but unsatisfied demand otherwise. The City of Whyalla supports mobile vending activity that enhances residents and tourists experiences without detrimentally affecting the amenity of a locality or tending to undermine the viability of existing business development areas as designated in the Planning and Design Code. This policy enables intending vendors to ascertain those locations where mobile vending is an acceptable activity, and those which are unacceptable.

A mobile vending van is a premises that can be moved to new locations, whether self-propelled or not. A mobile van is not a temporary premises, although its location may be temporary in accordance with conditions of a permit.

Mobile vending, in any location or at any time, cannot be undertaken without a permit issued by the Council. Approvals are to be issued under the Local Government Act 1999 or, specifically in relation to Local Government land, Council's Local Government land By-law. The issue of a permit by Council does not imply compliance with other legislative requirements, and the holder of a permit is responsible for ensuring compliance with all such applicable statutory requirements.

Applications for permits on Local Government land and road reserves shall be assessed and approved where the following principles are satisfied, where applicable, and in locations described as **acceptable** in Section 6 below. Permits will not be issued in locations described as **unacceptable.**

Applications for permits on any sites not covered in either category will be assessed on merit.

Events-based Permits

- The permit is restricted to a location within a sports ground, and for the period of each day of any sporting event.
- The permit is restricted to a location within the site of a special event and for the duration of the event only.

Non-Events Permits

Permits issued will generally be issued on a seasonal (or lesser) period basis only.

*Note: Applications seeking longer periods will introduce an added requirement of the need for development approval under the Planning, Development, and Infrastructure Act 2016. This is a distinctly different process and may also involve notification to affected adjacent owners and occupiers or the general public providing them with an opportunity to lodge representations in relation to the application.*

In Council considering and determining any applications for a permit for mobile vending, the assessment will pay regard to the following objects and guiding principles, to ensure the relevant criteria are satisfied:

| **Object** | **Guiding Principles** |
|---|---|
| Compatibility with Planning and Design Code Zoning | The proposed business activity as a use of land should be consistent with the Zone provisions and not listed as restricted. |
| Minimal detrimental effect on the health, safety and convenience of the community | • The proposed business activity should not create unsafe or inconvenient traffic conditions in the immediate locality.<br>• The proposed business activity should not be located in a location or circumstances likely to detract from the safety of the community. |
| Economic advantages to the community outweighing disadvantages | • The proposed business activity should not result in direct competition with existing businesses in a neighbouring business zone in the locality, or tend to create an unfair advantage compared with existing business in the locality, due to such factors as lower overheads, no requirement for Development approvals, minimal service agency charges, no Building Rules compliance measures, no contribution in the form of associated car parking.<br>• The location of the proposed business activity should not tend to undermine Council's support for, investment in, and property rating of shopping centres / retail shopping strips as public places and acceptance special rating provisions. |
| Minimal detrimental environmental effects | The proposed business activity should not tend to create detrimental environmental effects on the locality including litter, odour, waste, or the like. |
| Community Land Management Plan provisions | The proposed business activity should not be in conflict with provisions relating to business development or activity within the relevant Community Land Management Plan adopted by Council (Section 200 of the Local Government Act refers). |

## 6. LOCATIONS

In accordance with the above objects and principles, the following locations have been identified as either **acceptable** or **unacceptable** for non-event-based trading (refer also to accompanying Figure 1).

| | **Acceptable Locations** | **Site Description** | **Site Constraints** |
|---|---|---|---|
| A | Marina | North-western side of Buttlingara Way; adjacent or to north-east of Sports Fishing Club. | Excluding foreshore events (viz: Australia Day and the like). |
| B | Marina | South-west of existing boat wash down area. | Limited to 5 sites; each immediately adjacent power upstand.<br><br>Excludes foreshore events (viz: Australia Day and the like). |
| C | Foreshore | End of Cudmore Terrace: roadside parking bay, immediately south of access point to playground car park. | Excludes foreshore events (viz: Australia Day and the like). |
| D | Foreshore | Beach Road: east and west of intersection of Roberts Tce and Beach Road, but at least 150 meters from the foreshore café. | Limited to 5 operators.<br><br>Excludes foreshore events (viz: Australia Day and the like). |
| E | Norrie Avenue | Central median parking area. | Opposite mobile telephone base station: limited to 2 van permits only. |
| F | Wetlands | Carpark. | |
| G | Visitor Information Centre | Car park, Lincoln Highway. | |
| H | Point Lowly | Coastal / foreshore reserve. | |

| Unacceptable Locations | Site Description | Comment |
|---|---|---|
| Essington Lewis Avenue | No acceptable location. | |
| Playford Avenue | No acceptable location. | |
| Any parks or gardens except where specified here | No acceptable location. | Note: Not applicable to sports grounds on event days. |
| Any residential area or zone | No acceptable location. | |
| Local Activity Centre Zones | No acceptable location. | |

As stated above, applications for permits on any sites not covered immediately above will be assessed on merit and against the Objects and Guiding Principles.

## 7. CONDITIONS

The following requirements and fees will be applicable, with conditions including the following matters placed on any permit where necessary:
safety of the public;

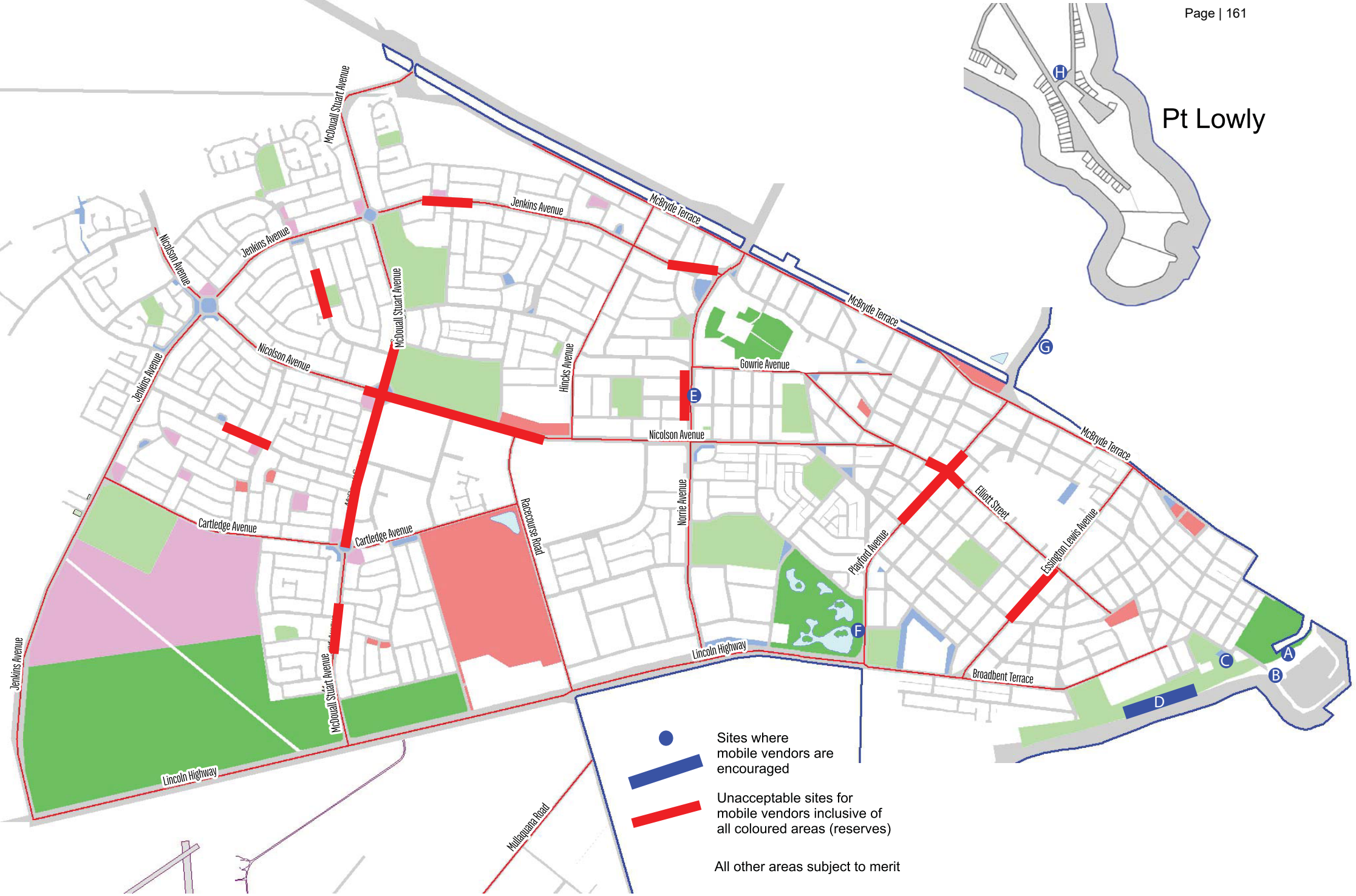
- avoiding obstructing pedestrian flow or vehicular movement;
- no compromising of access ramps or related disability access requirements;
- no restriction on access to street furniture for the community, including seats, litter bins;
- no restriction on access for fire safety of nearby buildings;
- no damage to street or reserve trees or other vegetation; and
- location of advertising signage.
- A minimum distance of 25 metres must be maintained from any fixed food business (unless written permission is obtained from the fixed food business).
- Vehicles must not require external power or water connection and must be entirely self-sufficient.
- All rubbish and liquid waste must be fully contained within the vehicle and removed from the public space at the end of trading.
- Vans and trucks must be of dimensions which enable them to easily park in a standard parking space, and must avoid encroachment on bike lanes at all times.

## 8. FEES

Fees will be set annually and prescribed in Council's Fees and Charges Register. Council will offer a daily charge for stays up to 14 days and an annual charge. Charitable organisations are eligible for a 50% reduction in fees.

## 9. FORFEITURE

In the event a permit holder demonstrates continued non-attendance and fails to occupy a permit location for more than 28 days, Council reserves the right to cancel the permit and allow for issuance to new applicants. In the event of a permit cancellation, no refund will be provided.


Pt Lowly
H
McDouall Stuart Avenue
Jenkins Avenue
McBryde Terrace
Nicolson Avenue
Jenkins Avenue
McDouall Stuart Avenue
Hincks Avenue
Gowrie Avenue
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Nicolson Avenue
McBryde Terrace
Jenkins Avenue
Nicolson Avenue
Elliott Street
Norrie Avenue
Racecourse Road
Cartledge Avenue
Cartledge Avenue
Playford Avenue
Essington Lewis Avenue
F
Jenkins Avenue
McDouall Stuart Avenue
Lincoln Highway
Broadbent Terrace
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A
B
D
Lincoln Highway
Mullaquana Road
Sites where mobile vendors are encouraged
Unacceptable sites for mobile vendors inclusive of all coloured areas (reserves)
All other areas subject to merit

## 14.4 INFRASTRUCTURE

### 14.4.1 Hard Waste Collection Contract Extension – For Decision

**Council Meeting:** 16 November 2026
**Author's Title:** Charuka Sanduni – Waste Officer **File No.:** 3-341
**Directorate:** Infrastructure

**Attachments** – 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** – Not applicable

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**PURPOSE**

To seek Council approval to exercise the contract extension option and extend the current Hard Waste Collection Contract with the Bedford Group (Whyalla) for a period of twelve (12) months, from 1 January 2027 to 31 December 2027, to ensure continuity of essential hard waste services while Council trials revised hard waste collection and customer booking arrangements to inform future service delivery models and procurement processes.

**SUMMARY**

The proposed 12-month extension of the existing Hard Waste Collection Services Contract with the Bedford Group will ensure continuity of services, help maintain city amenity and support the reduction in illegal dumping. The extension will allow Council to trial a revised service delivery model, assess community needs and operational efficiencies and develop fit-for-purpose contractual arrangements that provide long-term value for money.

**RECOMMENDATION**

**Council:**

1. **approves the extension of the current Hard Waste Collection Services Contract with Bedford Group (Whyalla) for a period of twelve (12) months, commencing 1 January 2027 and concluding 31 December 2027;**
2. **authorises the Chief Executive Officer to finalise and execute all documentation necessary to give effect to the contract extension; and**
3. **notes that the extension period will allow Council to trial a revised hard waste collection and booking processes to assess operational efficiencies, customer service outcomes and potential long-term cost savings to inform future procurement and service delivery arrangements.**

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**DUE DATE**

| | |
|---|---|
| Hard Waste Collection Contract Extension – For Decision | 16/11/2026 |

### 14.4.1 Hard Waste Collection Contract Extension – For Decision

**REPORT**

**BACKGROUND**

Council currently engages Bedford to provide hard waste collection services across the City of Whyalla under an existing contractual arrangement. The service plays an important role in managing household hard waste, reducing illegal dumping, and improving the city's amenity.

The current contract is approaching expiry, and Council is reviewing future service delivery arrangements to better respond to community needs, increasing service demand, operational requirements, and cost reduction.

Council is assessing a revised service delivery model that includes the following changes:

- a zoned collection twice per year (two collections per property annually);
- collecting hard waste from within the property boundary rather than from the kerbside; and
- Council-managed customer bookings.

A further twelve (12) month extension of the existing contract is proposed to maintain service continuity while Council undertakes trials of the proposed new model, evaluates its effectiveness and develops an appropriate long-term contractual arrangement for hard waste collection and disposal services.

**DISCUSSION**

The trial will enable Council to evaluate service demand, operational efficiency, customer experience and associated costs to inform the development of a sustainable, fit-for-purpose service model. The proposed changes aim to improve city amenity, provide more accessible services to the community, respond to increasing demand for hard waste collection and ensure the efficient use of Council resources and expenditure.

**Financial Implications**

The proposed contract extension will be delivered under the existing contractual framework and is not expected to result in any unbudgeted expenditure and will ensure continuity of service.

**Strategic Plan**

**Theme 1 – Our People**

*Objective 1.1* *Unearth community pride within the city*

Strategy 1.1.1 Regularly inform the community of council activities, decisions and actions by prompting positive stories and positive images

Strategy 1.1.2 Take a proactive, collaborative approach to the revitalisation of council services to ensure that they adapt to the changing needs and expectation of the community

*Objective 1.4* *To support and encourage initiatives for the community to connect and work together to improve*

Strategy 1.4.1 Collaborate with government agencies, non-government organisations and stakeholders, to provide a platform for effective collaboration and connection in our community

**Theme 2 – Our Places**

*Objective 2.2* *To protect our natural environment, minimise our ecological footprint and the impact of environmental issues on the city*

Strategy 2.2.2 Promote environmental sustainability including: reducing carbon emissions as an organisation and across the city, reducing waste levels into landfill, and review storm water management.

**Theme 4 – Our Image**

*Objective 4.1* *Instil community pride*

Objective 4.2 To create an attractive city for the community, visitors and potential investors

**Legislation**

*Local Government Act 1999*
*Environmental Protection Act 1993*

**Risk Assessment**

The proposed contract extension is considered a low-risk approach that supports continuity of service.

The key risks and mitigation measures are outlined below:

<u>Service Delivery Risk</u>

Should the current contract expire before replacement arrangements are established, there is a risk of disruption to essential hard waste collection and disposal services. Extending the existing contract for twelve (12) months will ensure continuity of service while future arrangements are developed.

Procurement Risk

Undertaking a procurement process within a compressed timeframe may reduce market participation, limit competitive tension and increase the likelihood of suboptimal contract outcomes. The proposed extension provides sufficient time for market engagement, procurement planning and the development of robust contract documentation.

Financial Risk

The proposed contract extension presents a limited financial risk to Council. The extension period will provide an opportunity to trial alternative hard waste collection and customer booking arrangements to assess their operational effectiveness, customer service outcomes and potential financial benefits. The findings will assist Council in developing a future service model that delivers best value for money and may identify opportunities for cost savings and improved service efficiency in subsequent long-term contracts.

**Social Considerations**

The proposed extension will ensure the continued delivery of hard waste collection service while tailing a new deliver model and undertakes procurement activities for future service arrangements. Maintaining service continuity will minimise impacts on residents and support community expectations for reliable and efficient hard waste management service.

**Environmental Implications**

The proposed contract extension will ensure continued hard waste collection services, help reduce illegal dumping and maintain the city's amenity.

**Communication**

Comprehensive community communication and engagement will be undertaken prior to the implementation of the proposed trial to ensure residents are informed of the changes to the service delivery model.

**Conclusion**

Extending the current Hard Waste Collection Services Contract with Bedford for a further twelve (12) months is considered the most appropriate and lowest-risk option for Council.

The extension will ensure ongoing essential hard waste collection services while providing Council with sufficient time to trial a revised service delivery model and develop future contractual arrangements that support efficient service delivery and long-term value for money.

Accordingly, approval of the proposed contract extension is recommended.

## 15.1 COUNCIL MEMBERS

### 15.1.1 Mayor Phill Stone – List of Engagements – For Noting

**Council Meeting:** 16 November 2026
**Author's Title:** Michelle Armstrong, Executive Co-ordinator – CEO and Mayor **File No.:** 0-97

**Attachments** – 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** – Not applicable

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**PURPOSE**

To provide a list of engagements attended and/or activities undertaken by Mayor Phill Stone for the period 19 October – 15 November 2026, inclusive.

**SUMMARY**

A list of engagements attended and/or activities undertaken by Mayor Phill Stone.

**RECOMMENDATION**

**Council notes the Mayor Phill Stone – List of Engagements report.**

---

**DUE DATE**

| | |
|---|---|
| Mayor Phill Stone – List of Engagements – For Noting | 16/11/2026 |

### 15.1.1 Mayor Phill Stone – List of Engagements – For Noting

**REPORT**

**BACKGROUND**

A summary of engagements attended by Mayor Phill Stone is provided on a monthly basis.

**DISCUSSION**

**Monday 19 October 2026**

- Weekly Catch-up with Chief Executive Officer and Executive Co-ordinator – CEO and Mayor
- Internal Workgroup Meeting, re Whyalla's Advocacy with New Steelworks Owner
- Ordinary Council Meeting

**Tuesday 20 October 2026**

- Monthly Catch-up with Manager Media and Communications
- Council media: New Whyalla Foreshore Building media event highlighting work starting soon
- Whyalla's Economic Future (post steelworks announcements). Internal meeting commencing discussion on future approaches with new owners when named
- Eyre Peninsula Mayors – Informal Catch-up

**Wednesday 21 October 2026**

- Catch-up with Chief Executive Officer and Executive Co-ordinator – CEO and Mayor
- Council media: Prepared and filmed a further video promoting the annual Citizen Awards and encouraging nominations with imminent deadline close
- Webinar, re rates on power generation land: Organised by LGA SA and involving a broad range of Council areas – a growing view that electricity generators should pay rates to lessen reliance on traditional ratepayers
- Australian Citizenship Ceremony

**Thursday 22 October 2026**

- Whyalla Major Project Connect, hosted by John Chapman, State Government's Regional Coordinator, more than 200 registrations, a broad range of potential employers, organised by TACTIC to support Whyalla workers
- ECG Quarterly Meeting
- Dinner with M Resources representatives. Also, in attendance CEO Commons

**Friday 23 October 2026**

- Council media: Media announcement at the Whyalla Marina highlighting work about to commence – new fish cleaning station, upgraded boat wash-down area, and resealing entire trailer parking area.

**Tuesday 27 October 2026**

- Official reveal: Westland Shopping Centre Mural by students from Whyalla Secondary College's Flexi Learning program with SA mural artist Althea Mallee. Two outstanding murals at the K Mart entrance – congratulations to the students, Westland management and Whyalla College
- Council media: Announcement highlighting contractors on site commencing work on the Splash and Play Plaza
- Triple Y – Council Radio Show. Topics included latest up-dates on Splash and Play Plaza, new Foreshore building, café pod relocated, marina upgrade involving new fish cleaning facility, boat washdown and resealing of trailer park; other works; and community grants, welcome to new citizens, citizen awards and setting your clothes free
- Eyre Peninsula Mayors – Informal Catch-up

**Wednesday 28 October 2026**

- Review internal meeting, re Citizen of the Year Awards progress
- Executive Leadership Team, Mayor and Deputy Mayor – Monthly Catch-up

**Friday 30 October 2026**

- Whyalla Secondary College: Year 12 Farewell Assembly and Award Presentations. Also in attendance CEO Commons
- Roundtable Meeting, re future of Whyalla's industry, challenges and opportunities facing local businesses and the importance of supporting local jobs, investment and economic growth

  *Also in attendance:*

  *Chief Executive Officer*
  *Hon Andrew Hastie MP; Shadow Minister for Industry and Sovereign Capability*
  *Tom Venning MP; Federal Member for Grey*
  *Whyalla Business and Tourism Executive*
  *Invited stakeholders*

- Whyalla Business and Tourism Awards Dinner – Attended and delivered Mayoral Address

**Monday 2 November 2026**

- Council media: announcement re the commencement of shipbreaking in the former shipyard slipways by United Salvage after several years of planning, hoping this is the first of more ships to be broken down in Whyalla
- Council Members Briefing Session

**Tuesday 3 November 2026**

- Eyre Peninsula Mayors – Informal Catch-up. Matters discussed included budgeting issues, difficulties endeavouring to get new council candidates to better understand the roles and broader range of responsibilities and operations than they may realise, upcoming SA LGA AGM, various positive media stories circulating EP, meeting procedures

**Wednesday 4 November 2026**

- Council media: Planned and filmed a further Video shout-out promoting the next worker information session

**Thursday 5 November 2026**

- Whyalla Services Leadership Group Meeting
  *(also in attendance, Chief Executive Officer)*
- Catch-up with Chief Executive Officer

**Friday 6 November 2026**

- Council media: Whyalla Business and Tourism award for the Whyalla Christmas Pageant – photo

**Saturday 7 November 2026**

- Samaritan College: High School Musical Jr. An excellent production with congratulations to the college, the brilliant student cast members, and those working behind the scenes. Everyone involved should be exceptionally proud of themselves and their efforts

**Monday 9 November 2026**

- Council media: Magic FM with Liv and Josh. Topics included the latest on the steelworks, response of services available to assist workers, and a general wrap-up of upcoming events in Whyalla

**Tuesday 10 November 2026**

- Eyre Peninsula Mayors – Informal Catch-up. Discussions included regional responses to the Senate Aviation Inquiry and potential further consultation opportunities for the community in general, airfare pricing practices continue to be criticised by EP residents, diesel prices have dropped in Ceduna, upcoming EPLGA board meeting, various aspects of EP tourist attractions, services, and activities gaining attention on SA media

**Wednesday 11 November 2026**

- Remembrance Day Service. Placed a wreath at the Cenotaph on behalf of Council and the City, and delivered the traditional Requiem
- Council media: ABC interview re: the release of an aviation report highlighting the cost of regional air travel impacting on the ability of regional communities to both use air travel and operate a financially sustainable airport

**Saturday 14 November 2026**

- Whyalla Ambulance Station – Community Open Day

**Financial Implications** – Nil

**Strategic Plan**

*Objective 1.1 – Unearth community pride within the city*

Strategy 1.1.1 – Regularly inform the community of Council activities, decisions and actions by promoting positive stories and positive images

**Legislation** – Not applicable

**Officer Direct or Indirect Interest** – Not applicable

**Risk Assessment** – Not applicable

**Social Considerations** – Not applicable

**Community Engagement** – Not applicable

**Environmental Implications** – Not applicable

**Communication** – Not applicable

**Conclusion** – Not applicable

## 15.2 CORPORATE SERVICES/CITY GROWTH/EXECUTIVE

### 15.2.1 Monthly Information Report – November 2026 – For Noting

**Council Meeting:** 16 November 2026

**Author's Title:** Sue King – General Manager Corporate
Ellisha Papoulis – Manager People and Culture
Rachel Coles – Regulatory Services Coordinator
Idara Ekong – Information Technology Coordinator
Diane Aspey – Procurement Coordinator
Sandra Vigar – Finance Coordinator
Jonalin Steart – Information & Records Management Coordinator
Jenny Barnes – Tourism and Events Lead
Ali Sanders Visitor Experience Coordinator
Ryan Sutherland – Events Coordinator
Paul Mazourek – Community Activation Officer – Tourism Assets
Lauren Green – People and Culture Business Partner

**File No.:** 0-1

**Directorate:** City Growth, Corporate

**Attachments:**

1 – Information Reporting Calendar
2 – Indicative Schedule of Upcoming Items
3 – Staffing Update
4 – Corporate
5 – Regulatory Services
6 – Economic Development – Deferred to December
7 – Tourism and Events

**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

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**PURPOSE**

The purpose of this monthly report is to provide a summary of key activities over a twelve-month period highlighting how the ongoing activities of Council are contributing to Whyalla's wellbeing, economy, environment and leadership.

**DISCUSSION**

Council Administration have developed a calendar of reporting that provides information about key activities across Council services to:

- Inform the community and Council members of key activities and achievements in the reported period and service area.
- Celebrate milestones and report on operational activities for the past quarter as well as expected focus areas for the next quarter.
- Provide opportunity for Council to monitor performance and ensure the work of Council is continuously aligned with community expectations.

The calendar of reporting is provided at Attachment 1. Note that other activity reports are provided separately, as identified.

In addition to the calendar of reporting, Administration also maintains an Indicative Schedule of Upcoming Items outlining possible reports that will be listed for consideration at future Council, Audit and Risk Committee, Chief Executive Review Panel meetings and Council Member Briefings, over a rolling four-month period.

**RECOMMENDATION**

**Council notes:**

1. **the calendar of information reporting over the course of 12 months;**
2. **indicative Schedule of Upcoming Items to be considered at future Council Meetings;**
3. **Staffing Update; and**
4. **November 2026 activity reports for the following services:**

    - **Corporate Services**
    - **Regulatory Services**
    - **Economic Development**
    - **Tourism and Events**

---

**DUE DATE**

| | |
|---|---|
| Monthly Information Report – November 2026 – For Noting | 16/11/2026 |

**Attachment 1**

## INFORMATION REPORTING CALENDAR

| JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Open Space | Customer Experience | Corporate Services | Asset Mgmt (inc Rec Cnt) | Open Space | Customer Experience | Corporate Services | Asset Mgmt | Open Space | Customer Experience | Corporate Services | Asset Mgmt (inc Rec Cnt) |
| Civil Works | Community & Library Services | Regulatory Services | Airport Operations | Civil Works | Community & Library Services | Regulatory Services | Airport Operations | Civil Works | Community & Library Services | Regulatory Services | Airport Operations |
| Waste | RAP | Economic Dev | Whyalla Early Learning Centre | Waste | RAP | Economic Dev | Whyalla Early Learning Centre | Waste | RAP | Economic Dev | Whyalla Early Learning Centre |
| Env / Climate | Community Engage / Media & Comms | Tourism & Events | Building & Planning | Env / Climate | Community Engage / Media & Comms | Tourism & Events | Building & Planning | Env / Climate | Community Engage / Media & Comms | Tourism & Events | Building & Planning |

Other regular reports include:

- Monthly CEO action report, providing an update on the progress of Council resolutions.
- Monthly finance report, providing a regular update on Council's financial position, identified budget issues and progress on Council's major capital and operational projects.
- Quarterly budget review, updating projections of Councils' operating and capital budgets for the relevant financial year, identifying any variations sought to Councils' original budget and the resulting cumulative financial implications.
- Quarterly procurement update, outlining procurement activities for the quarter including policy exemptions and local spend.
- Quarterly update: delivery of 4-year Delivery Plan.
- Half yearly performance report, outlining performance against Council's adopted key performance indicators.
- Annual report, providing a compilation of key achievements during the year, performance against Council's adopted key performance indicators and end of year financial statements.
- Community grants

# Attachment 2

**INDICATIVE SCHEDULE OF UPCOMING ITEMS FOR COUNCIL CONSIDERATION**
**for the period November 2026 – December 2026**

| | |
|---|---|
| **Monday**<br>**16 November 2026** | **ORDINARY COUNCIL MEETING**<br>• CEO's Action Report<br>• Mayor's Report<br>• Information Report<br>• Monthly Budget Report<br>• Appointment of Deputy Mayor<br>• WELC – Enrolment Policy<br>• Policy Management Framework<br>• Audit and Risk Committee Annual Report<br>• Annual Budget and Business Plan Parameters |
| **Monday**<br>**14 December 2026** | **ORDINARY COUNCIL MEETING**<br>• CEO's Action Report<br>• Mayor's Report<br>• Information Report<br>• Monthly Budget Report<br>• Waste Management |
| **Monday**<br>**18 January 2026** | **ORDINARY COUNCIL MEETING**<br>• CEO's Action Report<br>• Mayor's Report<br>• Information Report<br>• Monthly Budget Report |

# Attachment 3

## Staffing Update November 2026

| | Employee Name | Position Title | Time at Council |
|---|---|---|---|
| Staff Movement | Adam Milovski | Municipal Employee Grade 6 (Spray Unit Operations) | |
| Staff Commencement | Connor McDonald | Municipal Employee Grade 4 (Concrete) | |
| Staff Movement | Brayden Hadley | Municipal Employee Grade 6 (Concrete) | |

# People and Culture Quarterly Report

## People and culture (HR)

### School Based Traineeships

Joyisha Ward, School Based Trainee in Council's City Development team, was nominated in the inaugural School Based Trainee/Apprentice of the Year category at the Whyalla Business and Tourism Awards. The awards were presented on Friday 30 October 2026. Although Joyisha did not receive the award, her nomination recognises her valuable contribution to Council and the benefits of providing young people with practical workplace experience and career opportunities.

Council has had a trainee recognised at the awards for three consecutive years. In 2024, Jaxon King, Horticulture Trainee, won Trainee of the Year. In 2025, Halle Couzner, School Based Trainee, was nominated for Trainee of the Year, and in 2026 Joyisha was nominated in the new, dedicated School Based Trainee/Apprentice category.

This ongoing recognition highlights the value of Council's Career Pathways Framework and its engagement with local secondary schools to support young people to develop skills and explore career opportunities.

### R U Ok Day








R U OK? Day was recognised through Council via a series of activations delivered at each of its sites. This is the third year in a row the People and Culture Team have taken carriage of the event. Rather than taking a one size fits all approach, activities by each site are tailored to each work area to encourage participation and ensure they were relevant to employees within those environments. The activations provided an opportunity for employees to connect, promote awareness of wellbeing and reinforce the importance of regularly checking in with colleagues and having genuine conversations throughout the workplace.

# Community Engagement

People and Culture and the Whyalla Early Learning Centre staff recently attended Samaritan College to deliver an information session focused on Early Childhood Education and the range of career opportunities and pathways available within the sector and at Council. The session provided students with an opportunity to hear directly about potential career options and develop a greater understanding of the pathways available to pursue a career in Early Childhood Education.

The engagement provided an opportunity for Council to connect with local students as they consider their future study and career options, while increasing awareness of Early Childhood Education as a rewarding career pathway. Activities such as these also support Council's broader focus on engaging with young people within the community and promoting local career and workforce pathways.



People and Culture staff participated in mock interviews with students from Whyalla Secondary College, supporting the school's focus on preparing students for future employment opportunities.

The sessions provided students with an opportunity to experience a simulated interview environment and practise responding to questions they may encounter when applying for employment.

Council's involvement provided students with practical exposure to the recruitment process and an opportunity to build their confidence, communication and interview skills in a supportive environment. Students were also able to receive feedback to assist them in preparing for future job applications and interviews.

Participation in initiatives such as this provides Council with an opportunity to engage directly with local young people while supporting the development of job readiness skills and stronger connections between education and the workplace.

# Council's Values




People and Culture continued to support Council's culture journey through the rollout of the

organisation's values: **We Deliver, We Belong, We Collaborate and We Serve.**

A key part of this initiative was the development of a visual identity for Council's values, achieved through a partnership with local graphic artist Skai Skorrup of Tickled Ink.

As part of the rollout in August 2026, rebranded *Thank You Cards* were circulated to all sites. These cards provide a peer-to-peer recognition opportunity, encouraging employees to acknowledge and celebrate colleagues who demonstrate Council's values in their everyday work.

People and Culture also continued to support Karen Schulz from Reveur in delivering the *Bringing Culture to Workshops* program. The most recent workshop was held in September 2026, with the next session scheduled for November 2026.

# Work Health and Safety

## WHS and Injury Management Rebate Plan

WHS and P&C have worked collaboratively to successfully achieve 100% completion of its 2025/26 Work Health and Safety and Injury Management Rebate Plan.

This achievement reflects Council's ongoing commitment to strengthening WHS governance, improving injury management practices and embedding consistent safety management processes across the organisation.

This is the third-year P&C has successfully delivered a 100% result on the Rebate Plan and demonstrates the team's proactive approach to continuous improvement, legislative compliance and the health, safety and wellbeing of its workforce. Work is underway on finalising the areas of focus and actions for the 2027 plan.

## Drug and Alcohol Procedure




Council has achieved a significant milestone in strengthening workplace safety through the formal adoption of the *Drug and Alcohol Management Procedure* by the Executive Leadership Team on 1 September 2026.

The procedure supports a **zero tolerance** to drugs and alcohol in the workplace, establishes clear expectations and responsibilities for managing drug and alcohol-related risks including testing arrangements and employee obligations.

Following endorsement, the procedure was communicated across the organisation, supporting greater awareness and understanding of Council's expectations and reinforcing its commitment to maintaining a safe and healthy working environment.

## Contractor Management Improvements

Council has undertaken a comprehensive review of its Contractor Management Procedure, representing a significant body of work involving extensive consultation, stakeholder engagement and collaboration across multiple areas of the organisation.

The review involved consultation with key stakeholders to work through existing processes, clarify responsibilities, identify operational challenges and ensure the procedure reflects the practical requirements of Council's diverse services and activities.

Following this extensive consultation and review process, the revised Contractor Management Procedure was formally adopted by the Work Health and Safety Committee and Executive Leadership Team in September, marking a significant milestone in strengthening Council's contractor safety governance.

The revised procedure provides clearer expectations around contractor engagement, safety responsibilities, compliance requirements and the management of risks associated with contractor activities.

To support implementation, an internal Contractor Management Induction was developed and circulated on 30 September 2026, providing guidance to employees involved in engaging and managing contractors. Development and update of our External Contractor Induction is underway.

## Hazard Management and Risk Assessment Improvements

WHS continues to strengthen its approach to hazard identification and risk management through a review of the existing Risk Assessment and Safe Work Instruction templates within Skytrust.

The review, completed in July 2026, focused on assessing the effectiveness of existing documentation in identifying workplace hazards, evaluating risks and ensuring appropriate control measures are considered.

Organisation-wide consultation also commenced to gather feedback from employees and operational teams, providing an opportunity to identify practical improvements and ensure risk management processes remain relevant to Council's diverse activities.

This work supports Council's commitment to proactive hazard management, meaningful worker consultation and continuous improvement in workplace safety practices.

## Emergency and Business Continuity Planning

Council has strengthened its business continuity and emergency preparedness through the development and endorsement of the 2026/27 Emergency Exercise Program, receiving EPC endorsement on 19 August 2026, followed by endorsement from the Work Health and Safety Committee.

The program incorporates lessons from previous incidents and exercises, with seven site-specific BCP scenarios developed for the Airport, Cemetery, Child Care Centre, Civic Building, Depot, Library and Visitor Centre. Testing is scheduled to commence in November 2026, with exercises recorded in Skytrust for monitoring and reporting.

The exercises will assess critical business functions, outage tolerances, escalation processes and recovery arrangements, helping identify improvements and ensure essential services can be maintained during disruptions.

# Training and Development (T&D)

## Increased Training & Development Compliance

In September, a targeted Training and Development Compliance Review was commenced to strengthen workforce capability, governance and compliance practices across the organisation. Aligned with Council's Strategic Directives of *Our People* and *Our Leadership,* the review sought to ensure employees maintain current licences, qualifications and competencies required to safely and effectively perform their roles.

While the review remains ongoing, it has focused on mandatory training such as online inductions, licences and competencies across all Directorates, Departments and Work Groups. The initiative has strengthened compliance oversight, improved the integrity of workforce records, reduced organisational risk, and enhanced Council's ability to proactively identify and address workforce capability gaps. By supporting a skilled and accountable workforce, this work contributes to improved organisational performance and the continued delivery of safe, efficient and high-quality services to the Whyalla community.

As a result of this initiative, a total of **515 and counting**, online inductions and competencies were completed by council Employees between 18th of September and 29th October 2026

**Furthermore, overall % of Mandatory training and development 'completed':**

(Based on all licence, competencies, inductions and trainings marked as 'required' in SkyTrust.)

| Compliancy as of 18 September 2026 | Compliancy as of 29 October 2026 | Change |
|---|---|---|
| 69.48% | 74.56% | +5.08% |

## Cultural Awareness Training




**Pictured** (L-R): Ellisha Papoulis, Manager P&C. Corey Turner, Owner Southern Cultural Immersion. Isiah Turner, Facilitator Southern Cultural Immersion. Lauren Green, P&C Business Partner.

In October, Whyalla City Council delivered Cultural Awareness Training as a key action under its Reflect Reconciliation Action Plan (RAP), reinforcing its commitment to reconciliation, cultural understanding and an inclusive workplace.

Delivered by Southern Cultural Immersion, the *Histories of South Australia* program provided participants with an immersive exploration of South Australia's post-invasion history from the perspectives of First Nations peoples. Through cultural role-play, facilitated discussions and reflection, participants were encouraged to challenge assumptions and deepen their understanding of Aboriginal and Torres Strait Islander histories and experiences.

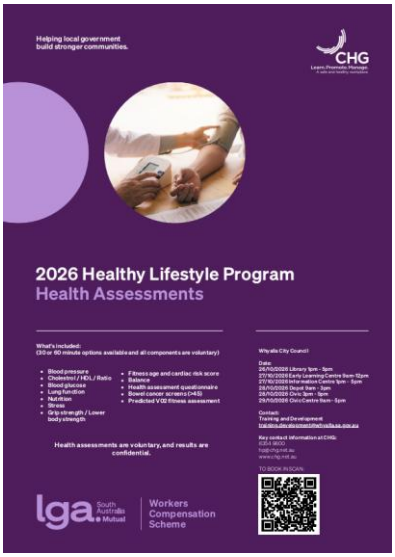
The training was attended by the Executive Leadership Team, Senior Managers, People Managers, Team Leaders and RAP Committee Members, with additional opportunities extended to Councillors and employees through an Expression of Interest process.

The program generated meaningful discussion and encouraged ongoing conversations about embedding reconciliation into everyday workplace behaviours, decision-making and service delivery.

This initiative supports Council's strategic objectives under *Our People, Our Leadership and Our Community* by strengthening cultural capability, inclusive leadership and relationships with First Nations communities.



**Pictured:** Cultural Awareness Activities in action.




# 2026 CHG Health Assessments

In October, Whyalla City Council participated in the 2026 Healthy Lifestyle Program Health Assessments, delivered by Corporate Health Group through the LGA Workers Compensation Scheme. Assessments were offered across multiple Council worksites to improve accessibility and encourage employee participation. The confidential assessments provided employees with insights into their overall health and wellbeing, including cardiovascular health, fitness, nutrition, stress, strength and mobility. Participation exceeded expectations, with 24 employees attending and several sessions reaching full capacity. The strong uptake highlights employee interest in health and wellbeing initiatives and supports Council's commitment to a healthy, safe and productive workforce.

# Information Technology

Six (6) foreshore cameras have been connected to the network and are now accessible to Whyalla Police. The network connection to Ada Ryan Gardens is also in place. One (1) additional camera remains to be installed near the Eyre Hotel as part of this project.

The storage supporting the backup server at the depot has been replaced. The replacement storage is online and operational.  Further upgrades are occurring at the cemetery to improve connectivity.

The core switch in the civic building server room has been replaced.

These works are expected to improve the reliability and continuity of Council's IT services, strengthen backup storage reliability, reduce connectivity disruptions at the cemetery and support police access to foreshore camera footage.

# Records

Four Freedom of Information (FOI) requests were received during the quarter. Of these, one has been completed, two are currently being processed, and one was withdrawn.

The Records team is developing a Business Classification Schedule (BCS) to support consistent and effective records management across Council. The BCS will be particularly valuable in preparing for the transition to a new Electronic Document and Records Management System (EDRMS) over the next couple of years, as Synergy phases out its current records management component.

The Information Management Strategy and Framework has been finalised and presented to the Leadership Group. Implementation of the strategy's actions is underway, including the review and updating of relevant procedures to support improved information management practices across Council.

# Finance

**End of Year Audit**

The end of year audit was completed in September by Galpins. This audit was conducted both onsite and externally and provides an independent opinion on Council's Financial statements, including internal controls. The Audit & Risk Committee met with the auditors remotely on 9 October 2026 to discuss the Audit Completion Report. The auditors provided Council with an unqualified Auditor's report on the annual financial statements and Council's Internal Controls for the financial year ended 30 June 2026. An unqualified opinion indicates that the financial statements present a true and fair view without material misstatements.

**Annual Report**

The Annual Report is presented to Council at this Meeting, and contains information on Council's progress in achieving the activities and performance measures outlined within the adopted Annual Business Plan.

**Budget Review**

Carry forward of unspent operating and capital funds, along with increased depreciation projections for 2026/27 have resulted in an overall increase to the budget deficit of $291,000 in the Quarter 1 budget review. Monthly reports are issued allow all business units to closely monitor their budgets throughout the year.

**Grants Commission Returns**

Grants Commission returns for the financial year have been finalised and returned to the Grants Commission. These returns provide the Commission with financial and statistical data which is used to determine its recommendations for the distribution of untied Commonwealth Financial Assistance Grants, a major income stream for Council. The Grants Commission collects data from these returns, along with data from Federal and State Governments to make recommendations in relation to the distribution of Commonwealth Assistance Financial Grants. The 2025-26 SA Local Government Grants Commission Database Reports will be collated from the information provided and released to all Councils during August/September 2027.

**Finance**

The majority of work undertaken by the finance team relates to ongoing processes e.g. payroll, creditors, debtors and rates.

Rates notices for the second quarter have been printed and are out for delivery. The due date for payment is Friday 4 December 2026.

# Procurement

It has been a busy period for Procurement with one significant tender being the Whyalla Surf Life Saving Building. The contract has been signed with Demolition of the existing lifesaving building expected to be completed prior to Christmas, followed by construction starting in January.

The project is expected to be complete by the end of 2027.

Tenders for the Leisure Centre Fire Panel Upgrade and Rubbish Collection & Weed Clean Up are expected to be released this month.

Other procurements undertaken or in progress during the period are:

| **Requests for Written Quotes** | | | **Request for Quotes** | **Request for Tender** |
|---|---|---|---|---|
| Foreshore Café Pod Relocation | Gulf View Re-sheeting | Trade/Replace Car 18 Operations Manager | Airport Hangar Doors & Structure | Leisure Centre Fire Panel Upgrade (upcoming) |
| Trade/Replace Cars 28 Manager Media & Communications & 33 Manager Assets & Planning | Replacement of Woodchipper | Trade/Replace Truck 26 Civil | Maritime Museum Floors & Lighting | Rubbish Collection & Weed Clean Up (upcoming) |
| Trade/Replace Kubota RTV Utility Vehicle | Mountain Bike Project | Playground Audits | Wetlands Toilets Upgrade | |

| | | | | |
|---|---|---|---|---|
| Topdressing of Bennett Oval | Core Switch Replacement on Council IT Servers | Visitor Information Centre Fence | Foreshore Café Pod Relocation – Dismantling and Transport | |
| Barrie Robran Gates at Memorial Oval | Solar Renewal – Depot and Child Care | Re-sheeting of Cuttlefish Drive to False Bay | Tanderra Switchboard Replacement | |
| Design Foreshore Boat Ramp Carpark | Leisure Centre – Electrical Switchboards Upgrade | Trade/Replace Water Truck T31 | Field Street Air Conditioner Renewal | |
| Trade/Replace Car 24 Manager Capital Works Delivery | Trade/Replace Car 11 Civil Coordinator | Whyalla Foreshore Fish Cleaning Station - Hydraulics | | |
| Whyalla Foreshore Fish Cleaning Station – Tables | Whyalla Foreshore Fish Cleaning Station - Shelter | | | |

**Regulatory Services Information Report**

**Council Meeting November 2026**

**Animal Management:**

During the period 1 July 2026 - 30 September 2026:

12 reports of dog attacks and/or harassments were received.

56 general animal nuisance complaints were received (barking dogs, dogs wandering, dogs jumping at fences, nuisance cats, noisy roosters, people feeding pigeons and galahs, snakes, magpies etc.).

48 expiation notices were issued for dog and cat related offences, including unregistered, not microchipped, wandering at large, breeding offences, and dog attack/harassment.

Expiation notices can include up to three offences related to the same animal. Some of the notices issued are for multiple offences.

Number of reports received in previous years:

| | Dog attack and harassment | Animal nuisance complaints (barking dogs and nuisance cats) | Expiations issued for dog and cat related offences |
|---|---|---|---|
| FY 2022/2023 | 69 | 141 | 142 |
| FY 2023/2024 | 46 | 165 | 113 |
| FY 2024/2025 | 35 | 264 | 114 |
| FY 2025/2026 | 38 | 194 | 132 |
| **Jul – Sep 2025** | **18** | **52** | **40** |

**Dog and Cat Centre (DACC) Impoundments:**

| Dogs | Number of Dogs Impounded (incl. surrendered to council by owner) | Number Returned to Owner | Number Surrendered by Council to RSPCA for Rehoming | Euth'd |
|---|---|---|---|---|
| FY 2022/2023 | 275 | 139 | 124 | 12 |
| FY 2023/2024 | 242 | 124 | 99 | 19 |
| FY 2024/2025 | 257 | 110 | 123 | 23 |
| FY 2025/2026 | 289 | 147 | 111 | 31 |
| JUL – SEP 2025 | 76 | 39 | 24 | 13 |
| **JUL – SEP 2026** | **113** | **48** | **50** | **15** |

| Cats | Number of Cats Impounded (incl. surrendered to council by owner) | Number Returned to Owner | Number Surrendered by Council to RSPCA for Rehoming | Euth'd |
|---|---|---|---|---|
| FY 2022/2023 | 404 | 17 | 277 | 110 |
| FY 2023/2024 | 302 | 10 | 224 | 68 |
| FY 2024/2025 | 318 | 16 | 189 | 111 |
| FY 2025/2026 | 337 | 16 | 208 | 113 |
| JUL – SEP 2025 | 79 | 1 | 40 | 38 |
| **JUL – SEP 2026** | **166** | **4** | **83** | **79** |

**Compliance Activities:**

**Litter and Illegal Dumping**

During the period 1 July – 30 September 2026:

137 reports of illegal dumping, including items left on the verge were received.

Reports were related to rubbish that had been dumped on the verge, in rear laneways, on street corners, in park reserves, and in surrounding bushland. Types of rubbish include green waste, car tyres, building materials, concrete, engine oil, lounges, mattresses, and general household items and furniture.

4 expiation notices were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping).

Expiation fee of $1000 applies to general litter of more than 50 litres.

| Number of illegal dumping reports to council in previous years: | | Litter Expiations Issued |
|---|---|---|
| FY 2022/2023 | 277 | 11 |
| FY 2023/2024 | 381 | 11 |
| FY 2024/2025 | 524 | 18 |
| FY 2025/2026 | 648 | 23 |
| **JUL – SEP 2025** | **166** | **2** |

**Unsightly Properties**

During the period 1 July - 30 September 2026:

27 complaints were received about unsightly properties.

Most of these complaints relate to untidy front yards and accumulated items. Housing SA and Real Estate Agents are informed if any complaints are received from residents pertaining to properties that are tenanted (so they can try and assist their tenants to clean up any untidy properties).

| Number of reports of unsightly premises in previous years: | |
|---|---|
| FY 2022/2023 | 35 |
| FY 2023/2024 | 38 |
| FY 2024/2025 | 50 |
| FY 2025/2026 | 56 |
| **JUL – SEP 2025** | **11** |

**Abandoned Vehicles**

During the period 1 July – 30 September 2026:

13 reports of abandoned vehicles in public places were received. There is a legislated process for dealing with these vehicles under the Local Government Act. All reports were investigated, and one of the vehicles was towed (burnt out vehicle).

| Abandoned vehicle reports received in previous years: | |
|---|---|
| FY 2022/2023 | 37 |
| FY2023/2024 | 54 |
| FY 2024/2025 | 46 |
| FY 2025/2026 | 57 |
| **JUL – SEP 2025** | **13** |

**Parking**

During the period 1 July – 30 September 2026:

40 parking/vehicle complaints were received. Council's compliance officer responds to various parking complaints received across the city. School zones are regularly monitored, and warning/expiation notices are issued where appropriate. During this period 28 expiation notices were issued.

| | Parking complaints: | Parking Expiation notices issued: |
|---|---|---|
| FY 2022/2023 | 142 | 48 |
| FY 2023/2024 | 112 | 10 |
| FY 2024/2025 | 150 | 60 |
| FY 2025/2026 | 164 | 25 |
| **JUL – SEP 2025** | **42** | **9** |

# TOURISM & EVENTS
# INFORMATION REPORT

## NOVEMBER 2026

2026 South Australian Tourism Awards FINALIST




## REPORT PREPARED BY

UNEARTH WHYALLA

- JENNY BARNES – TOURISM & EVENTS LEAD
- RYAN SUTHERLAND – EVENTS COORDINATOR
- ALI SANDERS – VISITOR EXPERIENCE COORDINATOR
- PAUL MAZOUREK - COMMUNITY ACTIVATION OFFICER - TOURISM ASSETS

# MARKETING & MORE

## South Australian Tourism Awards FINALIST

The Whyalla Visitor Centre has once again been recognised among the state's best, being named a finalist in Category 9 – Visitor Information Services at the 2026 South Australian Tourism Awards.

Following the Visitor Centre's win in this category in 2025, the team is thrilled to return as a finalist and is certainly hoping to make it two in a row!

Regardless of the final result, being recognised for a second consecutive year is an outstanding achievement and reflects the passion, professionalism and commitment of the team to delivering genuine, welcoming and memorable visitor experiences.

The awards submission provided an opportunity to reflect on how far the Visitor Centre has come and showcase the many initiatives and improvements delivered across visitor servicing, local and regional information, and personalised tour experiences including the HMAS Whyalla and Whyalla Steelworks.

Adding to the celebration, local tourism operator Spencer Gulf Adventures was also named a finalist in the Adventure Tourism category, providing fantastic recognition for Whyalla's growing tourism offering.

Read Council's media release here https://bit.ly/4igjNbx

## Maritime Museum Advert

We expanded our tourism marketing toolkit with the production of our first-ever Whyalla Maritime Museum television commercial, which aired on free-to-air television in the lead-up to the October 2026 school holidays.

The advert showcases key museum experiences including tours of the historic HMAS Whyalla, the popular model railway, and family-friendly attractions, while also appealing to older visitor markets.

This new campaign builds on the successful Whyalla Steelworks Tour commercial produced in 2025 and forms part of a broader strategy to strengthen destination marketing through high-quality visual storytelling.




Planning is underway for a dedicated Whyalla destination commercial, featuring a call to action directing viewers to the Whyalla Visitor Centre.

Once complete, Council will have a suite of professionally produced video assets promoting the city's attractions, experiences and guided tours, helping to raise awareness of Whyalla as a destination and support future visitation growth.

## Point Lowly campsites

Over this reporting period we have had 416 nights occupied, 604 people on site & a total of 279 bookings.

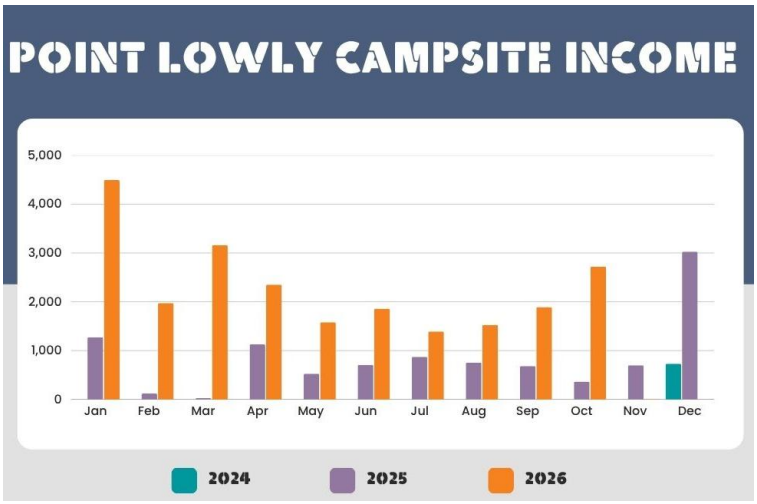
The Point Lowly campsites in order of popularity (from highest to lowest) are




Tommy Ruff continues to be the most popular campsite, this campsite has no immediate neighbours & wonderful views of the lighthouse.

Please note the following:

- Point Lowly campsites became online bookable as of 1 December 2025.
- December 2024 figure is included for comparison
- figures are ex-gst
- previous year's income can be haphazard as:
    1. the honesty box system was vandalised, and
    2. the cash income depended upon when the cash was picked up.




The Point Lowly street libraries recently featured in a Council media release which was very well received, here's a link https://bit.ly/4BuxVH3

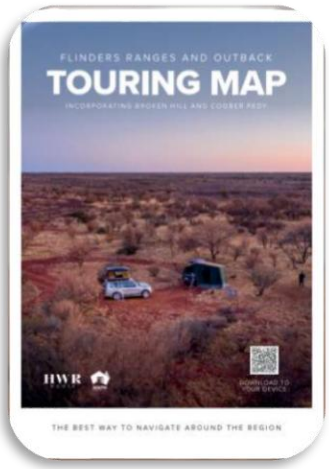
## Flinders Ranges and Outback Map

The free, high-quality touring map is produced in both print and digital formats and provides detailed information on regional towns, accommodation, attractions and touring routes, with broad distribution across South Australia, Victoria, interstate and internationally.

Prime placement has been negotiated for Whyalla, securing a FULL PAGE advertisement on the back page, significantly increasing destination visibility.

The digital edition further enhances the investment through direct links to Whyalla's website, social media and booking channels, helping encourage travellers to extend their regional itinerary and experience Whyalla's contrasting coastal attractions.

The cover of the current edition is pictured at right.



## Caravanning Australia . caravanningoz.com.au




We have taken out a FULL PAGE advert and FULL PAGE editorial in the upcoming summer edition of Caravanning Australia.

The Summer edition focuses on sunshine, road trips, and off-road adventures and provided the opportunity to showcase our city to readers planning their summer escape.

It's also a perfect opportunity to promote our Point Lowly online campsite bookings to this important target market.

The cover of the Spring edition is pictured at right.

## Socials & technology

### TikTok

The Visitor Centre expanded its social media presence by launching a TikTok account in late June, providing an additional platform to promote Whyalla's tourism experiences to a younger audience. During the quarter, the account attracted 304 followers and received 1,400 likes. Content features short videos and reels showcasing Whyalla's attractions, experiences and local highlights. This initiative supports ongoing efforts to diversify digital marketing channels, increase engagement with emerging audiences and strengthen Whyalla's online tourism presence.

*A_girl_and_the_ocean Heading to Whyalla for four days, I turned to the one reliable source for things to do when visiting a new place: TikTok. And let me tell you, it did not disappoint 😂 Who would have thought there was an Elvis museum tucked away in this regional South Australian town? We had the absolute pleasure of meeting Peter, who owns and runs the museum from his home. Never in my life have I met someone so passionate – his joy was absolutely contagious. If you're ever in Whyalla, put this at the top of your list of things to see. You won't regret it 🕺 ✨*

### Visit Whyalla Facebook

The Visit Whyalla Facebook page continues to experience strong growth, with 199,919 views recorded over the past 28 days, an increase of 131%, and engagement increasing by 173%. These results reflect the value of maintaining an active and engaging social media presence to promote Whyalla's tourism experiences.

A significant contributor to this growth has been user-generated content, particularly drone footage and photographs captured by local residents and community members who generously allow the Visitor Centre to share their work. This authentic local content showcases Whyalla's landscapes and attractions from unique perspectives, helping to broaden audience reach and encourage greater interest in the region as a visitor destination.

### Whyalla.com

Work continues on the redevelopment and enhancement of the Whyalla tourism website, whyalla.com, with ongoing improvements to its content and functionality. Plans are underway to introduce suggested itineraries to help visitors plan their time in Whyalla and make the most of the experiences available. The process of updating photography and including videos continues to improve the website's visual appeal, while additional products are progressively being added to the online store. The website redevelopment remains an ongoing project, with further updates and enhancements to be implemented over time to ensure the site continues to meet visitor needs and effectively promote Whyalla as a tourism destination.

# VISITOR SERVICES

## Visitor Engagement and Tourism Recovery

The past few months have presented both challenges and opportunities for the Whyalla Visitor Centre team. The anticipated arrival of the Giant Australian Cuttlefish did not eventuate in July, requiring an immediate shift in the Centre's marketing and visitor engagement approach. While staff were disappointed that they could not share the unique cuttlefish experience with visitors, the team responded proactively by broadening the focus to promote Whyalla's many other attractions, experiences and reasons to visit.

This adaptability ensured visitors continued to receive positive information about the city, reinforcing the message that Whyalla has much more to offer beyond the cuttlefish season.

As of October 2026, the Visitor Centre team had engaged with **7,448 visitors**. Encouragingly, a significant turnaround occurred during the September/October school holidays, with 1,408 visitors welcomed over the two-week period. This increase in visitation provided a welcome boost to the city, with local businesses likely benefiting from the additional visitors exploring Whyalla and its attractions.

## October Long Weekend – Outstanding Results

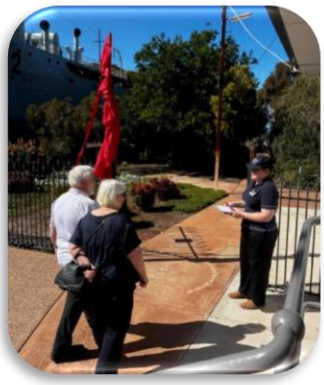


The October long weekend delivered exceptional results for the Visitor Centre, with strong visitation, tour participation and sales.

- **217 visitors** engaged with the Centre.
- **149 visitors** participated in HMAS Whyalla ship tours.
- **Seven HMAS Whyalla tours** were conducted.
- **More than $4,000 in sales** was generated.

These results highlight the continued appeal of Whyalla's tourism experiences and the importance of the Visitor Centre in connecting visitors with the city's attractions. A special acknowledgement goes to the staff who worked over the long weekend. Their teamwork, commitment and ability to manage a busy period were outstanding and contributed significantly to the weekend's success.

## School-Based Trainee



In July, the Visitor Centre welcomed Charli to the team as a school-based trainee. Charli attends the Centre each Friday and is undertaking a Certificate III in Business, with the placement expected to continue for the next 12–18 months.

Charli has settled into the team well and is enjoying developing the knowledge and practical skills required to become an exceptional Visitor Experience Officer. The placement provides a valuable opportunity to build workplace experience, strengthen customer service skills and support the development of future tourism industry professionals.

## Community Art Installation – Coral Rocks



The *Coral Rocks* community art installation at the front of the Visitor Information Centre continues to generate interest and conversation among locals and visitors.

The interactive installation invites people to paint and leave rocks that become part of the tentacles of Coral the Cuttlefish. This initiative encourages community participation, adds a colourful and welcoming feature to the Centre's entrance, and creates an engaging point of interest for visitors.

The installation demonstrates how simple, creative initiatives can encourage participation, foster a sense of community connection and enhance the visitor experience.

## Summary

Despite the disappointment of the absent Giant Australian Cuttlefish, the Visitor Centre team has demonstrated resilience, adaptability and a strong commitment to promoting Whyalla as a diverse tourism destination. The encouraging school holiday visitation, outstanding October long weekend results, development of a school-based trainee and continued community collaborations reflect the team's ongoing contribution to visitor experiences and the broader local economy.

The team will continue to focus on promoting Whyalla's diverse attractions, delivering excellent customer service and working collaboratively with local businesses and community organisations to encourage visitation and support the city's tourism sector.

## Active Ageing Well Week

The Visitor Centre supported the national initiative of Active Ageing well week.  As a Visitor Centre we participated in:



- Paul's Magical Mystery tour – Rod drove our Whyalla City Council Tour Bus
- Historical Town tour – Vicki drove our Bus and Ali hosted the group
- Steelworks tour – Rod and Vicki both collaborated to provide an interesting tour of the Steelworks to this group who were able to share about their time spent in the Plant. The visitor Centre hosted a morning tea on completion of the tour.
- 107 seniors took advantage of free entry for the Maritime Museum precinct

## Lighting up HMAS Whyalla

The HMAS Whyalla lighting program continues to grow in popularity, with the ship illuminated throughout the quarter to support a wide range of community causes and awareness campaigns. These included

| Date | Cause | Colour |
|---|---|---|
| 25 Jul | World Drowning Prevention Day | Blue |
| 26 Jul-2 Aug | Donate Life Week 2026 | Magenta |
| 1-7 Sep | Prostate Cancer Awareness | Blue |
| 8-12 Sep | Linsey's Legacy -Cancer Awareness | Teal |
| 13-18 Sep | Foster & Kinship Carer's Week | Teal |
| 19 Sep | MITO Mitochondrial disease | Green |
| 21-27 Sep | Global ITP Awareness Week | Purple |
| 1 Oct | PROBUS 50 years anniversary | Yellow/Blue |
| 2-4 Oct | Light it Red for Dyslexia | Red |
| 5 Oct | World Meningitis Day | Purple |
| 11 Oct | National Carer's Week | Blue |
| 14 Oct | Pregnancy & Infant Loss (Wave of Light on 15th) | Pink/Blue |
| 15 Oct | Red Tree Foundation (SIDS & KIDS) International Pregnancy & Infant Loss Awareness Day | Red |
| 16 Oct | Developmental Language Disorder (DLD) | Purple |
| 17-31 Oct | Breast Cancer Awareness | Pink |



In conjunction with each lighting display, the Visit Whyalla Facebook and Instagram pages promote the associated cause, extending awareness beyond the physical display and engaging a broader audience.

This initiative continues to demonstrate the Visitor Centre's commitment to supporting community organisations, recognising important causes and using Whyalla's iconic HMAS Whyalla as a platform to promote awareness across the community.

## Wellness Sisters Collaboration



The Visitor Centre has established a positive collaboration with the local Wellness Sisters, supporting their work through merchandise sales, community awareness and shared promotional opportunities.

A Whyalla-specific Wellness Sisters T-shirt was designed by team member Maddy and produced for sale to the Wellness Sisters, local residents and visitors. Twenty per cent of proceeds from each sale are returned directly to the Wellness Sisters, supporting their ongoing initiatives. At the time of reporting, 61 T-shirts had been sold.

During October, the Visitor Centre further supported the collaboration by introducing Wellness Sisters merchandise for sale to visitors and illuminating HMAS Whyalla in pink to raise awareness of breast cancer.



This partnership demonstrates the Visitor Centre's commitment to supporting local community initiatives, promoting local products and creating meaningful collaborations that benefit both residents and visitors. It also reinforces the Centre's role as more than an information service, acting as a platform for community connection, local enterprise and awareness-raising initiatives.

## School holiday programs



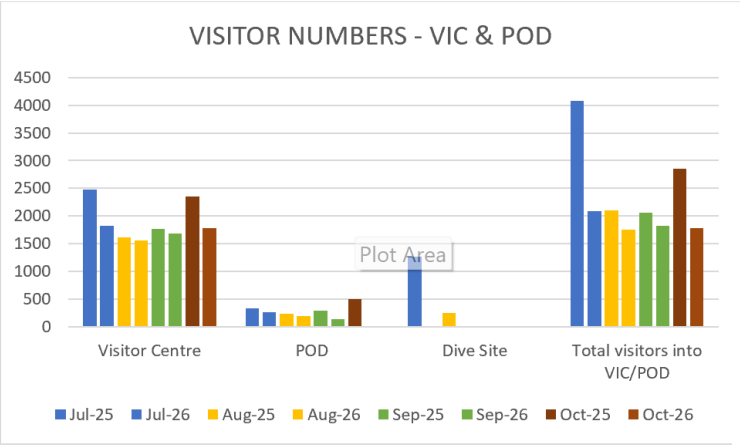
During the school holidays, the Whyalla Visitor Centre hosted the Pirate Puzzlers school holiday program, an interactive activity designed to encourage children to explore the Maritime Museum precinct while solving puzzles and using their problem-solving and critical-thinking skills.

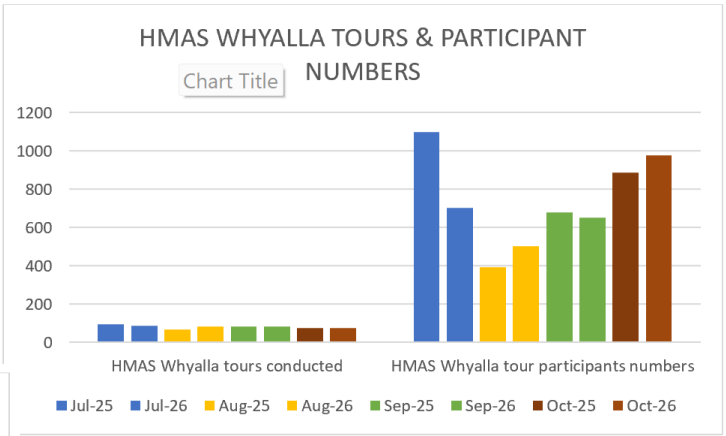
A total of 192 children participated by visiting the Centre and completing the Pirate Puzzlers activity throughout the holiday period. The program aligns with Children's University guidelines, allowing eligible participants to earn credits towards their Children's University achievements.

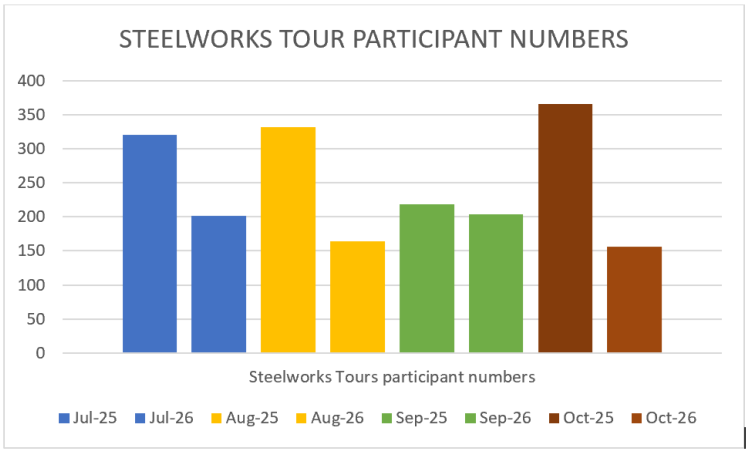
The program's success demonstrates the Visitor Centre's ongoing commitment to providing educational, family-friendly experiences that encourage children to learn through fun, exploration and interactive activities.

| **JULY** | **Maritime Museum** | **Steelworks Tours** |
|---|---|---|
| Australia wide tours | 36 | |
| Wedding | 90 | |
| Wynbring Jida Child Care | 23 | |
| **AUGUST** | | |
| Outback Spirits | 26 | |
| Group Link Travel | | 18 |
| Holiday Wonders | 16 | |
| Outback Spirits | 14 | |
| Outback spirits | 18 | |
| **SEPTEMBER** | | |
| Whyalla Special School | 18 | |
| Outback Spirits | 24 | |
| Outback Spirits | 13 | |
| Woodville High School | 10 | |
| Rotarian Caravanners | 12 | 12 |
| Wedding | 72 | |
| Peterborough High School | 7 | 7 |
| **OCTOBER** | | |
| Men's Group BBQ | 7 | |
| Wedding | 45 | |
| Active Ageing Well Steelworks | | 10 |
| Samaritan College | 86 | |
| Sunrise Christian School | 27 | |
| Wedding | 12 | |
| Australian Iconic Tours | 24 | |
| ADAC Footsteps | 9 | |
| **TOTALS** | **571** | **47** |

Visitor data specific to July, August, September & October is displayed in the graphs below.




## Visitor Feedback

Visitor feedback continues to highlight the high standard of customer service delivered by Visitor Centre staff, with positive comments received through social media, verbal feedback and online review platforms.

To encourage more specific feedback and recognise individual staff contributions, personalised tour guide review cards have been introduced. Each card includes the guide's name and instructions for submitting a review. Since implementation, an increase in reviews specifically acknowledging individual tour guides has been observed across Google and TripAdvisor.

This initiative supports ongoing customer service excellence, provides staff with recognition for their efforts and encourages visitors to share their experiences on a platform that many travellers access for advice.

*Fantastic Visitor Centre with some awesome tours and tonnes of information about the peninsula. We spoke to Jason who was SO helpful, knowledgeable about the area and really friendly. We were*

*originally just passing through but have now decided to stay a night or two as a result of our stop at the visitor's centre! Thank you :)*

*Congratulations to Whyalla and the wonderful Tourist Information experience. All who visit should set aside time to enjoy the history of HMAS Whyalla together with the museum, gardens and don't forget the 3d cuttlefish experience. Thank you also to Sky who was a great tour guide. Thoroughly recommend a visit!*

*We had an absolutely fantastic visit to the Whyalla Maritime Museum! It was such an interesting and enjoyable experience, with so much fascinating history and plenty to see and learn about. The museum has been beautifully put together and really brings Whyalla's maritime and shipbuilding history to life. A special mention has to go to our amazing tour guide, Janine. She was absolutely awesome! Her knowledge, passion and enthusiasm made the tour so engaging, and she shared so many interesting stories and insights that really added to the experience. Janine was friendly, welcoming and clearly loves what she does. We thoroughly enjoyed our visit and would highly recommend the Whyalla Maritime Museum to anyone visiting the area. Definitely worth putting on your Whyalla itinerary and if you get the chance to have Janine as your guide, you are in for a real treat!*

*That was a great steel works tour! I learnt a lot' 8y/o girl Our family joined this tour, and we were impressed by the tour guide's extensive information on the steelworks, Whyalla area, indigenous history and Whyalla history. His personal stories made the tour very interesting and relatable to his time as a boy and we learnt an incredible amount about the steel making process. A smooth ride on the bus with incredible views and amazing knowledge. The tour guide was very easy to listen to, and there was no question he could not answer. Fabulous - highly recommended*

## Model Railway Historical Display opening



The new BHP Whyalla Tramway historical display was officially opened in the Maritime Museum on 28 August 2026, marking 125 years since the first loaded train transported iron ore from Iron Knob to Hummock Hill (Whyalla) in 1901.

Developed by the volunteer-run Whyalla Model Railway Association, the project received almost $20,000 from the South Australian History Fund to preserve and showcase the tramway's significant contribution to Whyalla's industrial development.

The opening attracted community members and special guests, including Lawrence Ben MP, who acknowledged the tramway's enduring connection to Whyalla's steel industry and community. The completed display provides an engaging historical experience for residents and visitors, strengthens the city's tourism offering and ensures an important chapter of Whyalla's industrial heritage is preserved and accessible for future generations.

## Accessibility accreditation

In October the Visitor Centre received Accessibility Accreditation confirmation for the coming 12 months.

New initiatives have included:

- The development of large-print brochures for visitors with low vision
- Read-along tour scripts to support visitors who are deaf or hard of hearing
- A social script to inform visitors of the sounds/sights/smells they may encounter on a ship tour, in the museum, in the garden or on a Steelworks Tour

The Visitor Centre also offered a new neurodiversity-friendly tour during the school holidays. Whilst a small number of families took up this offer staff are working with the reference group to establish how best to communicate this new tour and when the best timing for the tours are.

Work is completed for an audio-visual guided tour of the HMAS Whyalla as part of the Visitor Centre's ongoing commitment to improving accessibility and visitor experiences. The professionally produced tour provides an alternative way for visitors to experience the ship, particularly those who are unable to participate in the physical guided tour due to mobility, sensory or other accessibility requirements.

## Petty Officer's Quarters restoration



Work has commenced on the restoration and development of the Petty Officers' Quarters at the HMAS Whyalla precinct. Initial activities include removing surplus items and preparing the area for industrial cleaning, with additional lighting now installed to improve visibility and safety.

Future works will include collaboration with the Whyalla Men's Shed to assist with restoring sections of the original woodwork.

Research is also underway to develop historical content for incorporation into the guided HMAS Whyalla tour experience, enhancing visitors' understanding of the quarters and their historical significance.

The project is on track for opening to the public in January 2027.

# EVENTS

Here's a wrap-up of events over the last four months.

## Council produced / presented events

### Cuttlefest – July 2026



With the State Government introducing an exclusion zone to protect the low numbers of cuttlefish at Stony Point the Events Coordinator instigated the dive site deactivation plan early. Working with the depot crew and contractors to clear the dive site and Point Lowly Marina site.

Although the on/ in water experiences with the cuttlefish could not take place there was still a full month of on-land engagement, activity and activations to deliver as part of the Cuttlefest program of events.

It was a busy month of workshops, school holiday events and exhibitions held throughout the city.




Some highlight for the month of July included

- Cuttlefest Art Prize Exhibition on display at the Middleback Arts Centre
- Cuttlefest Photography Exhibition on display at Westland Shopping Centre
- Science in the Pub
- Connect with the Past
- Loads of school holiday events for young people and families being held at the Library, Visitor Centre and Westland Shopping Centre.

## Mental Health Matters Round- Speak, Share, Move event

The Events Coordinator provided support to Headspace Whyalla and the Mental Health Matters Round event delivery team with their Fun Run event- Speak, Share Move.




Working together to manage the coordination of this large-scale event. Helping to arrange work zone traffic management and road closure notification and assisting with site planning.

This event was just one event as part of the much broader Mental Health Matters events.

# Community Produced – Council Supported

## NAIDOC Week

The Events Coordinator supported the permitting officer and worked with the NAIDOC committee representatives to help navigate logistics for several permitted community events which took place in Council facilities and on Council land.



The program of events included activations taking place throughout NAIDOC week from Monday 6 July – Sunday 12 July.

Council provided both financial support and in-kind support for this year's program of events. Several Council staff attended and supported the delivery of multiple events, with the NAIDOC March well supported by the community



The Depot staff supported this event with site preparation and the instal and de-install of the Council marquee and infrastructure.

The Events Coordinator:

- supported Council's involvement in the NAIDOC community day at Civic Park, facilitating the Council stall which included running the smoothie bike; and
- assisted with the de-install of the Cuttlefest exhibition and install and de-install of the NAIDOC Exhibition at the Middleback Arts Centre.

### Whyalla Show 15 & 16 August



The Whyalla Show took place on 15 & 16 August and was well received by the community with great crowd reported across the weekend. The entire community came together to support the event, with volunteers putting in plenty of hours to ensure that the event was a success.

The Events Coordinator worked with the Whyalla Show Society to coordinate the planning, site preparation and Council deliverables of the sponsorship arrangement for this event.

The Events Coordinator coordinated the internal Council staff response to ensure that we met our sponsorship and lease obligation. The internal Council team consisted of Depot Crew, Facilities Coordinator and the Building and Maintenance Officer, the entire team doing an exceptional job this year in ensuring that we worked together and delivered on all the expectations assisting to make the event the success it was.

The Events Coordinator also supported the permitting officer with the permitting process for this event.

## Future Event Planning

### Christmas On the Avenue (COTA) – including OneSteel Whyalla Christmas Pageant, After Pageant Market and Steelcity Toy Run



The Events Coordinator is coordinating the COTA Working Group and working with the team and Whyalla Show Society to deliver this year's Christmas on the Avenue events.

The event is being sponsored by OneSteel through the Community Grants program and will be held on Saturday 21 November.

The day will begin with the Steelcity Toy Run - an independent event delivered by Whyalla Organised Rides (WOR) taking place in the morning before the OneSteel Christmas Pageant on Nicolson Avenue, followed by the After Pageant Market taking place in Civic Park.

Many community groups have rallied together to coordinate a spectacular event so that our community and visitors can enjoy local talent, Christmas cheer, and plenty of family-friendly fun.

The working group includes

- Anytime Fitness
- HOPE Whyalla
- OneSteel Manufacturing

- Rotary Club of Whyalla
- Whyalla Business and Tourism
- Whyalla Car Enthusiasts
- Whyalla Show Society



Hope Whyalla are running an incentive program encouraging the community, organisations and businesses who may have barriers in participating in the pageant to reach out.

HOPE Whyalla will support the groups in bringing their float ideas to life.

## Australia Day

Discussion with the various stakeholders and event planning has begun to arrange the 2026 Australia Day events. The day will begin with the Whyalla Harriers Beyond Bank Australia Day Fun Run followed by a FREE breakfast held in Ada Ryan Gardens.

Then a free family fun day will be held at the recreational centre from 12pm until 5pm, with free access to the pool, inflatables, play café and giveaways planned for the day along with additional entertainment.

Council was successful in securing grant funding from the National Australia Day Council to support the delivery of Whyalla's Australia Day events.

# TOURISM ASSETS

## July

### Cuttlefest – Connect with the Past – weekly talks at Point Lowly lighthouse.

2/07/26 – 0
9/07/26 – 2 people from UK + 2 dolphins
16/07/26 – 2 people from SA + 1 dolphin
23/07/26 – 1 person from SA
30/07/26 – 2 people from SA



The events received regular promotion on Facebook and Instagram by Council, featured on SA Tourism and associated websites Australia wide and in the History Council of SA newsletter.

### New publication – Introduction to Whyalla Coastline



The book received promotion by Council's official press release, History Council of SA newsletter, LGA SA newsletter and as a front-page story in the Whyalla News.

## Barngarla road sign – Lincoln Hwy South




The seriously vandalised sign was successfully replaced with a brand new one.

This signage is Council's contribution towards the Reconciliation Action Plan.

There is a total of three of them at the entry points to the city.

## Mount Laura Homestead Museum Future Developments.



The inspection of the exterior and interior repairs completed, new display cabinets installed and a brand-new permanent exhibition installed in the historic homestead building thus completing 90% of Stage 1.

**The first major change of the interior display in 50 years!**

# August

CATA Officer on leave 3/08/26-4/09/26.

# September

## Mount Laura Homestead Museum Future Developments.



CATA Officer held planning meetings with National Trust SA Whyalla Branch Chairperson and Secretary regarding the completion of Stage 1 and proceeding towards the Stage 2 of the Future Developments.

A potential videographer was interviewed for the upcoming oral history recordings.

The TV set was installed in Room 6 currently playing on the loop the 'Early European Exploration of the Northeast Eyre Peninsula 1802-1901' lecture for the Museum's visitors.

This will be replaced by the oral history once completed and ready for presentation.

# October

## Mount Laura Homestead Future Developments.


Renovations at homestead

The major upgrade and renovation of the historic homestead building and its permanent exhibition was promoted by Council's press release, ABC Northwest Radio interview with CATA Officer and Chairperson of NTSA Whyalla Branch, presentation of the report at the History Council of SA AGM and in the Whyalla News.

## SA Ageing Well Week:
## Paul's Magical Mystery Tour



Thursday 1 October 2026, 10:30am-2:00pm.

4 participants – recent arrivals to live permanently in Whyalla (NZ, QLD) or returned residents (living interstate and overseas).

Bus tour (driver Rod Masters).

Destinations only revealed once the participants were seated in the bus, followed by playing the Beatles' song 'Magical Mystery Tour'.

Stop 1 – top of Hummock Hill. There CATA Officer talked about 3 subjects (early geology, the First People and Early European exploration) that make Whyalla unique in the Australian and World-wide context.

Stop 2 – Saltmarsh Trail at Eight-Mile Creek beach. Walk through the trail. Answering additional enquiries.

Stop 3 – lunch at Whyalla Bowling Club.

As per their request, all participants were emailed the list of CATA's YouTube public presentations which also included complete recordings of all QR codes at the Saltmarsh Trail.

## Mount Laura Homestead Museum Historic Homestead Renovations Tour

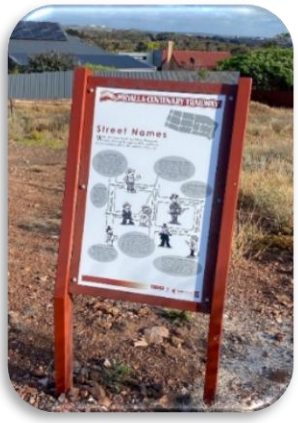
Wednesday 7 October 2026, 10:00am and 11:00am.

7 participants (1 for Tour 1 and 6 for Tour 2) – all locals.

CATA Officer provided information about the homestead past, the original exhibitions setup, reasons for major upgrade, the process and the brand-new permanent exhibition. He also answered any additional enquiries.

All participants were very interested in the tour's presentation and the new homestead display.

## Centenary Trailways City Walk – Hummock Hill




The Street Names interpretive sign was vandalised in mid-September. The replacement is now in place. This sign was damaged for the first time since 2021. The City Walk interpretive signs intentional vandalism is relatively low. The trail was opened to the public in 2004.

**In 22 years only 5 interpretive signs were intentionally vandalised and replaced which makes a statistic for a 1 sign being vandalised in 4.4 years.**

**16. NOTICES OF MOTION** – Nil

**17. QUESTIONS ON NOTICE** – Nil

**18. QUESTIONS WITHOUT NOTICE**

**19. MOTIONS WITHOUT NOTICE**

**20. CONSIDERATION OF CONFIDENTIAL ITEMS** – Nil

**21. CLOSE**

**22. DATE OF NEXT MEETINGS**

- 14 December 2026 – Ordinary Council Meeting
- 18 January 2027 – Ordinary Council Meeting

**Attachment 1**



# ANNUAL REPORT 2025-2026

WHYALLA

# ACKNOWLEDGEMENT OF COUNTRY

Whyalla City Council Council acknowledges the Barngarla people as the traditional custodians of Whyalla and the surrounding region. We respect the Barngarla people's spiritual relationship with their country, with land, sea and sky and acknowledge their Elders – past, present and future.



# DISCLAIMER

Every effort has been made to ensure that the information contained within this Annual Report is accurate. No responsibility or liability can be accepted for any inaccuracies or omissions.

This document fulfils our obligations under the Local Government Act 1999 which stipulates that all councils must produce an Annual Report (relating to the immediately preceding financial year) to be prepared and adopted by Council on or before 30 November. Information within this report is as prescribed by the legislation and as per the Annual Report Guidelines provided by the Local Government Association of South Australia.

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Eyre Peninsula LGA Annual Report 109

# Mayor + CEO's Message

## Welcome to Whyalla City Council's Annual Report for 2025–2026 (FY26).

This report reflects a year of continued investment in Whyalla and significant challenges for our community. Uncertainty surrounding the Steelworks has affected local workers, families and businesses, reinforcing the importance of Council's role in advocating for our city, maintaining essential services and progressing projects that support its future.

Support from the Australian and South Australian governments, alongside Council's own investment, has enabled improvements across our public spaces and community facilities. From major infrastructure projects to upgrades in our parks and recreation areas, this work is helping make Whyalla safer, more accessible and more enjoyable for residents and visitors.

## Council's FY26 project highlights

Key projects progressed during the year included:

### SPLASH & PLAY PLAZA

Advancing planning and design for a new foreshore destination where families can play, gather and spend time outdoors.

### WHYALLA BOAT RAMP UPGRADE

Progressing works to improve safety, access and functionality for recreational and commercial boat users.

### CIVIC PARK UPGRADE

Improving the park to provide more opportunities for recreation and community use.

### ADA RYAN GARDENS BASKETBALL COURT UPGRADE

Enhancing a popular recreation space for casual games, exercise and social connection.

These projects sit alongside the ongoing work of maintaining our streets, gardens, buildings and public spaces. While often less visible than major developments, this work makes a lasting contribution to the appearance of our city and the health and wellbeing of our community.

## Developments across Whyalla

The completion of the Whyalla Airport upgrade marked a significant milestone for the city's transport infrastructure. Other developments included progress on the Whyalla Sports Hub and new ambulance facility, along with improvements to the Whyalla Recreation Centre's front façade.

The South Australian Government's protection of the Giant Australian Cuttlefish was another important outcome, recognising the value of this extraordinary marine species to our environment, community and visitor economy.

The process to secure new ownership for the Whyalla Steelworks also remained a major focus. Council continued to advocate for the interests of our community as this process progressed, recognising the importance of the Steelworks to local employment and the wider region.

## Looking ahead to FY27

The coming year will see further delivery of key foreshore projects, including construction of the Splash & Play Plaza, progress on the new foreshore building and completion of the Boat Ramp Upgrade.

Working with the Australian and South Australian governments will remain essential to delivering these projects. Council will also continue seeking Australian Government support for the planning and design of Whyalla's Central Precinct.

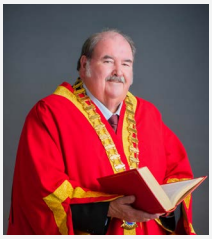
Alongside this investment, we will maintain our focus on reliable services, responsible management of community assets and the everyday needs of residents.

We thank our Council Members, employees and volunteers for their dedication throughout the year, and our community for its involvement, feedback and patience as projects progress.

FY27 will be an important year for Whyalla, with significant decisions ahead for the Steelworks and major community projects taking shape. Our focus will remain on representing our community and delivering practical improvements that serve Whyalla well into the future.

Kind regards,

**Mayor**
Phill Stone



**CEO**
Justin Commons



# Our City

**A city shaped by industry, connected by community and surrounded by experiences you won't find anywhere else.**

Whyalla's identity has been shaped by generations of people working in mining, engineering and steelmaking. These industries remain central to our city, while our coastal lifestyle, community facilities and natural attractions make Whyalla a distinctive place to live, work and visit.

During FY26, uncertainty surrounding the Steelworks brought significant challenges for workers, families and local businesses. Alongside these challenges, investment from Council and the Australian and South Australian governments continued to support improvements across the city, providing lasting benefits for our community.

The completion of the Whyalla Airport upgrade marked an important milestone for our transport infrastructure. Progress on the Whyalla Sports Hub and new ambulance facility, together with improvements to the Whyalla Recreation Centre, reflects continued investment in the facilities and services our community needs.

Our public spaces are also evolving. Upgrades to Civic Park, the Ada Ryan Gardens basketball court and marina facilities are creating more opportunities for people to get outdoors, stay active and enjoy time together. At the foreshore, planning for the Splash & Play Plaza and new foreshore building, alongside progress on the Boat Ramp Upgrade, is laying the foundations for a more accessible and welcoming precinct.

Beyond these developments, Whyalla offers experiences that are part of everyday life for locals and a drawcard for visitors. Our coastline provides opportunities for boating, fishing and exploring the Spencer Gulf, while the circular jetty offers a distinctive outlook over the water. Nearby landscapes invite people to discover the region's coastal and outback scenery.

The annual Giant Australian Cuttlefish aggregation remains one of Whyalla's most remarkable natural attractions, although for 2026 the Cuttlefish were low. State Government protection of the species recognises its environmental significance and its importance to our city's identity and visitor economy.

At the heart of Whyalla are the people who contribute to its community life: volunteers, local businesses, sporting clubs, community groups and residents. Their efforts help keep our city connected through periods of change.

As Whyalla looks ahead, supporting our community and improving the places and services people use every day remain central to building its future.

# Liveability Snapshot

Home to 21,864 residents

5.1% of our population are Aboriginal and Torres Strait Islander people

17.9% of our population born overseas

14.5% of population volunteer

300 days of sunshine a year

270mm of rainfall a year

$1.1 billion gross regional product




11,230 DWELLINGS

ROAD NETWORK 353 km

11,565 RATEABLE PROPERTIES

URBAN AREA IS 41.5 km²

COUNCIL AREA IS 1000 km²

WHYALLA

SEIFA INDEX 883

38% OF ADULTS COMPLETED HIGH SCHOOL

43% OF ADULTS HAVE A VOCATION OR HIGHER EDUCATION

45% OF THE POPULATION ARE AGED BETWEEN 25 AND 60

TOTAL OPERATING INCOME OF $45.6 MILLION

TOTAL OPERATING EXPENDITURE OF $47.0 MILLION

# Our Leadership

Leadership of our City comes from both the Council Members and the Council's Executive Management Team. Working together, they make and implement decisions that impact on future plans for Whyalla and the lives and livelihoods of individuals, families, businesses and visitors to our City.

**In 2025-26, Whyalla Council's leadership was comprised of:**



**Mayor**
Phill Stone



**Councillor**
Bill
Simpson



**Councillor**
David
Knox



**Councillor**
Kathryn
Campbell



**Councillor**
Mark
Inglis



**Councillor**
Peter
Borda

Served as Deputy Mayor for 12 months from November 2024 – November 2025



**Councillor**
Peter
Klobucar



**Deputy Mayor**
Tamy Pond



**Councillor**
Sharon Todd

Sharon passed away during her term as councillor. We thank her for her contribution to our city.



**Councillor**
Zia Westerman

Executive team below, from left to right - Justin Commons (Chief Executive Officer), Jodie Perone (General Manager City Growth), Sue King (General Manager Corporate Services) and Paul Day (General Manager Infrastructure).

## EXECUTIVE MANAGEMENT TEAM



# Our Planning **Framework**

The diagram below demonstrates how our plans connect to deliver on our Vision. Consistent with our commitment on delivering our plans, we consciously keep track of our progress and report back to our community through the plans and reports outlined below.



# Summary of Strategic Plan

## COMMUNITY PLAN

### Whyalla: 2030 and Beyond!

We Embrace Opportunity, We Thrive Together, We Lead the Way.

In our amazing transformation, Whyalla has emerged as a thriving, clean city where every resident experiences a profound sense of belonging, showcasing a remarkable resilience, innovative spirit, and a strong community bond that has fuelled our journey towards prosperity. Whyalla is a city where progress is measured not only by economic indicators but by the sense of pride and opportunity that every resident enjoys in this thriving, progressive community.

## VALUES

**We Belong**

**We Collaborate**

**We Deliver**

**We Serve**

### STRATEGIC PLAN 2025-2034

**OUR PEOPLE AND COMMUNITY**

Empowered people embrace their community to achieve a sense of belonging.

**OUR LIVEABILITY**

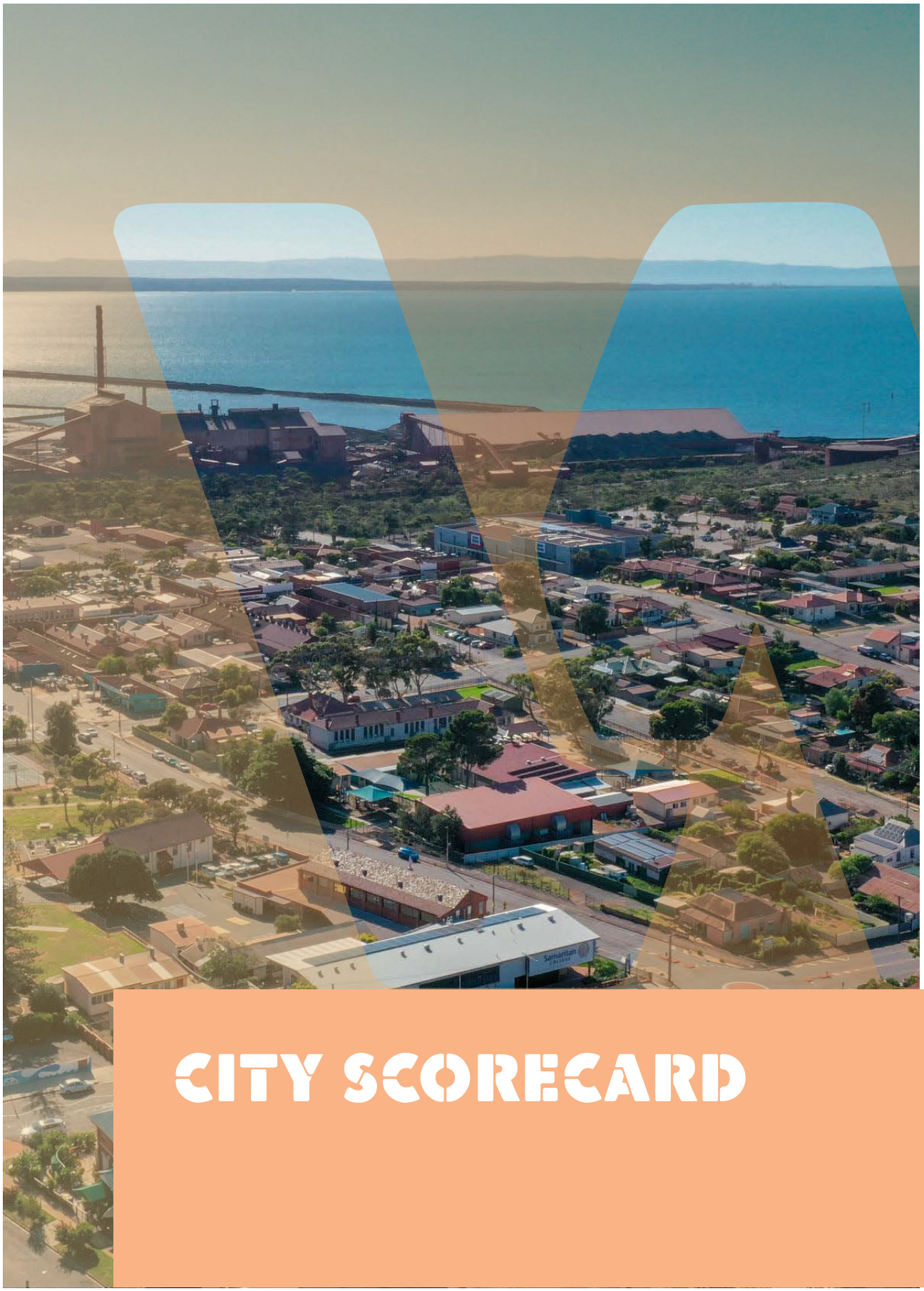
A quality life in a safe and connected community.

**OUR INDUSTRIES AND BUSINESS**

A diverse and prosperous economy.

**OUR LEADERSHIP**

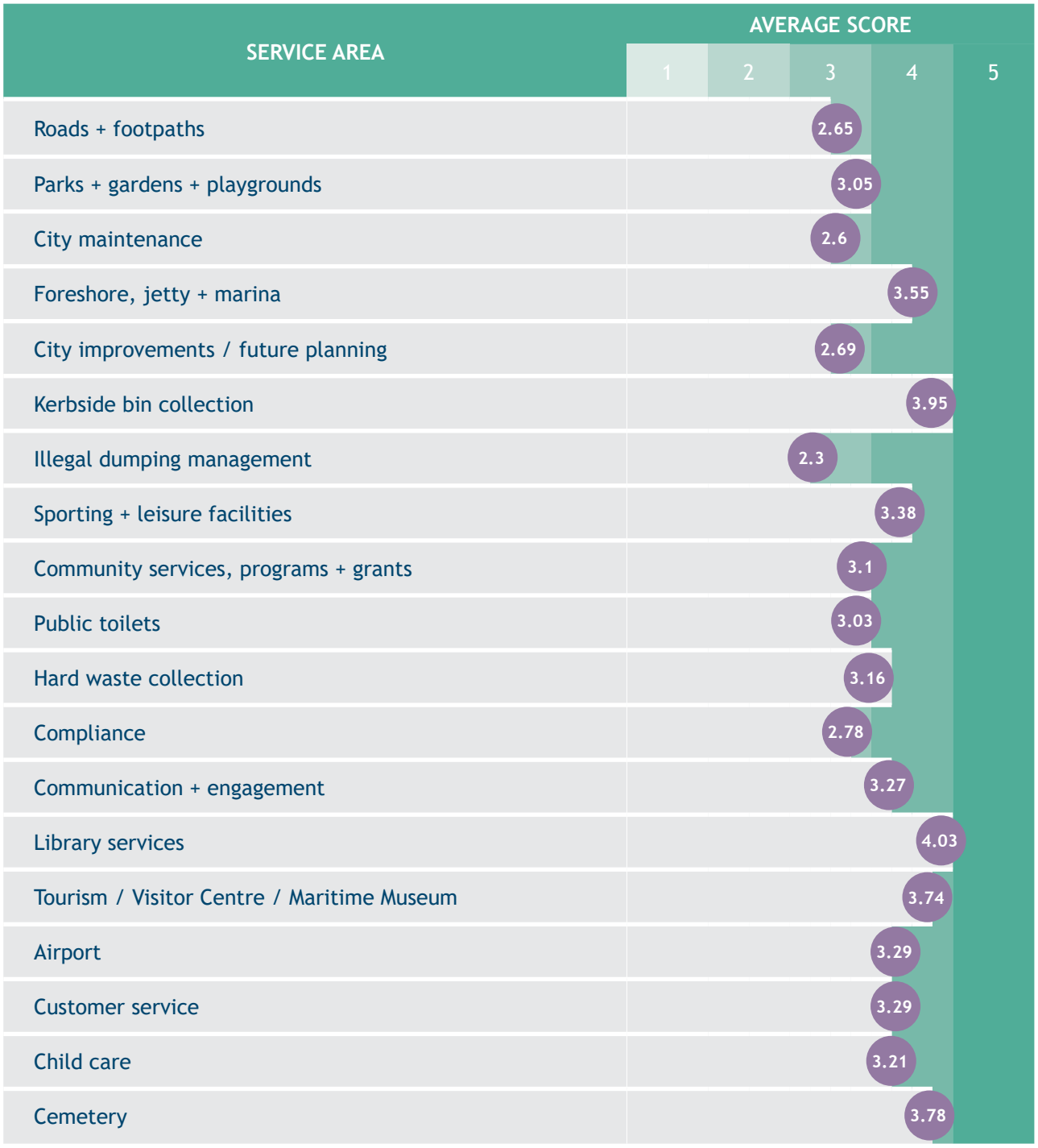
Leadership that creates and shares a prosperous future for the community of Whyalla.



# CITY SCORECARD

# Community Perceptions

**COMMUNITY SURVEY** During October 2025, Council undertook its fifth annual survey. The format of the survey changed for this year, with a focus on the relative importance of services delivered by Council and the perception of how well they are delivered. The graph below shows the services ordered from most to least important, with a score for service delivery out of 5. Council will use this information to prioritise service improvements over coming years.





# ACHIEVEMENTS

# Our People

## BUILDING RATIONALISATION — ON TRACK

**PLANNED ACTIVITIES**

Continue the review of Council's buildings and plan for their future use. A change of mindset is required to ensure that the community has access to modern multi-use facilities that are highly utilised and deliver community value.

**PROGRESS TO DATE**

The remaining actions from the 2022 resolution were all completed prior to 30 June 2026. The old Civic Building has been marketed for sale, with some parties showing interest.

## MOUNT LAURA MUSEUM — ON TRACK

**PLANNED ACTIVITIES**

Now that a Memorandum of Understanding is in place, look to develop the facility to improve the community offering.

**PROGRESS TO DATE**

A project to deliver improved displays at the Museum is well underway.



# Our Liveability

## CITY AMENITY — ON TRACK

### PLANNED ACTIVITIES

Council is conscious of the need to ensure that service levels in the city continue to meet community expectations and not to be distracted by the development coming on line in the city. Areas of particular focus include the management of trees, weeds and illegal littering. Novel approaches may be required to make improvements in these areas while operating within current budget constraints.Currently almost half of the waste put in general waste bins across the city could be diverted to green waste. If this occurred, it would save almost $300,000 a year in disposal costs. Continued investment is required in this area to change behaviours and realise these benefits. Education programs will be undertaken with industry partners to empower the community to begin making this change.

### PROGRESS TO DATE

Significant work is being undertaken to review Council's hard waste and roadside cleaning contracts, to ensure that they are being undertaken in the most efficient manner and making an overall contribution to the amenity of the city.

An additional full time role has been approved to increase the resourcing of median and verge maintenance over the next 12 months.

A site has been identified to begin trialling the rollout of an alternative verge strategy. This will then inform future funding of similar initiatives.

## FORESHORE PRECINCT — ON TRACK

### PLANNED ACTIVITIES

Progress the Foreshore Plaza project in line with approved funding.

Deliver the boat ramp and dredging projects in the Whyalla marina.

### PROGRESS TO DATE

The Foreshore Splash & Play Plaza project has been awarded and works are expected to commence in the coming months.

The Foreshore Plaza Building will be tendered in coming months and built over 2027.

The Whyalla Boat Ramp, Pt Lowly Wharf demolition and dredging of both marinas were at practical completion by 30 June 2026. Work on the Whyalla Marina carpark will be undertaken in 2026/27.



# Our Industries and Business

## ECONOMIC DEVELOPMENT PLAN — ON TRACK

**PLANNED ACTIVITIES**

Delivery of the Economic Development Plan with the Eyre Peninsula RDA.

**PROGRESS TO DATE**

The RDA is undertaking significant work in the area of workforce development and transition, to ensure that the city is ready for the changes occurring at the steelwork and mining operations.

## NORTHERN COASTLINE — ON HOLD

**PLANNED ACTIVITIES**

Continue to plan for the future of the Cuttlefish Dive Site, to deal with the risks created by increased visitation, to improve the visitor experience and to look for ways for the community to benefit from this unique tourism asset.

Continue with the negotiation of an Indigenous Land Use Agreement for the Northern Coastline, to allow for improvements to the tourist experience to proceed.

**PROGRESS TO DATE**

The future of development at the Cuttlefish Dive site will depend heavily on what happens with Cuttlefish numbers of the next few seasons.

## AIRPORT MASTERPLAN — OFF TRACK

**PLANNED ACTIVITIES**

Develop a comprehensive plan for the future use of the airport, to unlock commercial opportunities that will ensure the ongoing financial sustainability of the facility.

**PROGRESS TO DATE**

Sufficient budget was not available to progress this item and so it has been deferred to 2026/27, where budget has been allocated.



# Our Leadership

## COMMUNITY PARTICIPATION — ON TRACK

| | |
|---|---|
| PLANNED ACTIVITIES | Increase levels of community participation through engagement. |
| PROGRESS TO DATE | The majority of questions in the annual customer survey had more positive scores. Council have used the outcomes of the survey to help guide priority areas for the upcoming budget. |

## CUSTOMER EXPERIENCE — ON TRACK

| | |
|---|---|
| PLANNED ACTIVITIES | Continued improvement of overall Customer Experience. |
| PROGRESS TO DATE | Regular reporting has been implemented on customer request action times, putting a lot more focus on this important area.<br>Changes were implemented to Council's website, that should greatly improve the resolution of information requests and result in less items needing employee intervention. |

## ORGANISATIONAL DEVELOPMENT — ON TRACK

| | |
|---|---|
| PLANNED ACTIVITIES | Increase maturity of the performance management framework and implementation of the training and development plan. |
| PROGRESS TO DATE | Metrics developed and now regularly reported on in relation to organisational development activities.<br>Significant work being undertaken on cultural development, with future work on leadership development to occur. |

## INFORMATION SYSTEMS — ON TRACK

| | |
|---|---|
| PLANNED ACTIVITIES | Continue to plan for the future modernisation of Council's information systems, while recognising that significant investment is not viable at the current moment. |
| PROGRESS TO DATE | Funds have been included within the 2026/27 budget to allow for the implementation of a new Enterprise Resource Planning solution to commence, to replace the current end of life system. |

## REVIEW IRRIGATION ASSETS — ON TRACK

**PLANNED ACTIVITIES**

Undertake a condition rating and valuation of Council's irrigation assets as part of the 5 year cycle. Irrigation assets are vital to allow for greening of the city without the need for water trucks which are labour intensive to operate.

**PROGRESS TO DATE**

This work was completed late in the financial year, resulting in a better understanding of the condition of this asset class.

## SERVICE REVIEWS — OFF TRACK

**PLANNED ACTIVITIES**

Council is committed to ensuring public value to the Whyalla community for all Council activities.

This will be achieved by our Service Review Framework focused on identifying community need, achieving efficiency and effectiveness with the aim to achieve on-going savings that can be passed onto the rate payer, or redirected to areas identified as requiring higher need.

**PROGRESS TO DATE**

Council resolved to put the current system of Service Reviews on hold, as they were not meeting the organisations needs.

Instead, work will be undertaken to develop internal skills in undertaking service reviews.

## FUTURE CIVIC CENTRE — ON HOLD

**PLANNED ACTIVITIES**

Planning for the future home of Council is an exciting opportunity to ensure the delivery of a multi-use facility that delivers the best possible outcome for the community.

**PROGRESS TO DATE**

The Audit & Risk Committee provided advice that Council are not in a position to own their own building at this time, and should continue to lease for the foreseeable future. Negotiations will soon be undertaken to extend the lease at the former Eyre High School site.

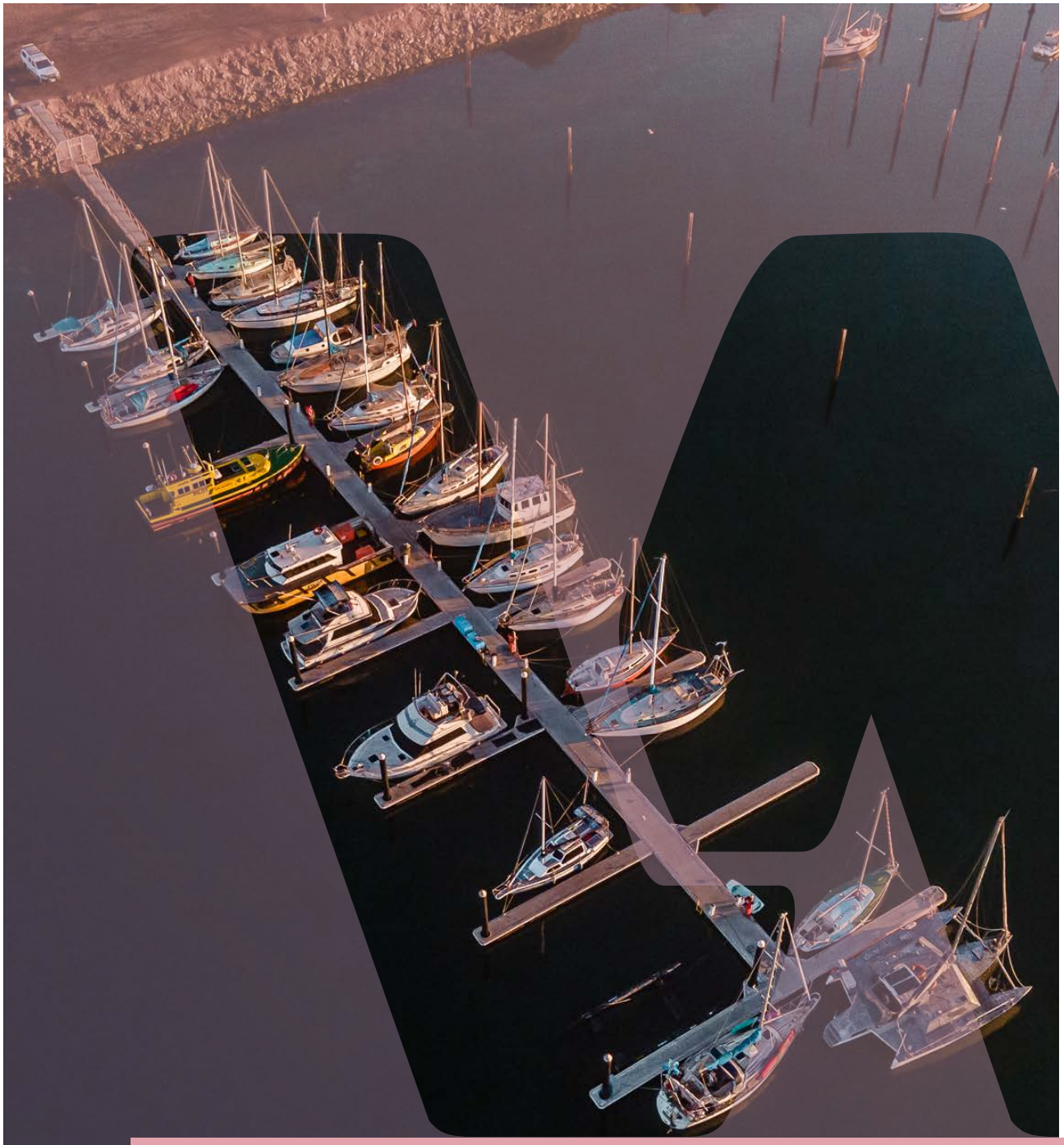
## ADVOCACY — ON TRACK

**PLANNED ACTIVITIES**

- Water Security
- Housing
- Liveability
- Precinct Partnerships
- Alternate Funding Sources
- Airport Sustainability
- Public Safety

**PROGRESS TO DATE**

An advocacy plan was developed and adopted by Council in October 2025. Letters were sent to key stakeholders in January 2026 requesting meetings, including the Premier and Opposition Leader.



PHOTOGRAPHY BY

# MEASURING OUR PERFORMANCE

# Measuring Our Performance

To ensure Council's accountability in delivering on the objectives in the Strategic Plan 2025-2034, the following measures have been put in place to track progress. These measures align with the Key Performance Indicators adopted by Council for the Chief Executive Officer.

| FOCUS AREA | PERFORMANCE MEASURE |
|---|---|
| **ANNUAL BUSINESS PLAN DELIVERY** | |
| **Delivery of strategic initiatives**<br>**PROGRESS**<br>Approximately 85% of initiatives are currently on track, excluding two that have been put on hold. | **On track against plans** |
| **Delivery of capital program**<br>**PROGRESS**<br>Over 80% of capital project delivery achieved as per tracking provided by the Manager Capital Works Delivery. | **On track against plans** |
| **Performance against Council's adopted budget inclusive of savings**<br>**PROGRESS**<br>After timing differences are taken into account, the underlying final year end result is approximately $270,000 worse than the original adopted budget. This is within the allowable tolerance. The increase in depreciation was greater than $270,000, meaning that Council's underlying cash position improved. | **Financial results are within 1% of the original adopted budget, based on operating ratio** |
| **Implement strategies to restore a surplus financial position by 2026/2027**<br>**PROGRESS**<br>The adopted budget for Council excluding Airport includes a small surplus for 2026/27. This measure has been split into two separate areas for next year, to reflect the two goals that Council have set for Council excluding Airport and Council including Airport. | **LTFP projections** |

# Savings Targets

Council has incorporated saving targets into its Budget and Long Term Financial Plan projections, to put downward pressure on costs and in turn, required rate increases.

Below is a summary of saving targets that are included in the plan and how Council is performing against them.

It is important to note that cost pressures exist within many areas of Council's business, for example over the past three years significant increases have been experienced for electricity and animal rehoming. These savings targets are not a suggestion that Council's overall cost base hasn't risen, however, without them the overall impact to ratepayers would have been higher.

| | INITIATIVE | DETAILS | TARGET | PROGRESS |
|---|---|---|---|---|
| CURRENT INITIATIVES | VACANT POSITION ALLOWANCE | Underbudgeting the payroll budget, to recognise that some positions in the business will always be vacant, while recruitment processes are undertaken. | AN AVERAGE OF 1.5 POSITIONS VACANT AT ANY TIME, A VALUE OF $165,000 FOR THE YEAR | This has saved Council $1.1 million over the past four years, with the assumption previously being 3.5 vacant positions. |
| | GENERAL EFFICIENCIES | Accumulation of small savings from process change. | $25,000 OF ONGOING SAVINGS. | This will be worked through in 2026/27. |
| PREVIOUS INITIATIVES | BUILDING RATIONALISATION | A reduction in ongoing costs from the removal of underutilised and poor quality buildings from Council's portfolio, through a mix of demolition, sale or transfer. | | $200,000 of savings were achieved through a combination of reduced depreciation and interest expense from the sale of the WEDB and Patterson Street buildings. |
| | SEALED ROAD DEPRECIATION | A review of the useful life of sealed road pavement base, to ensure they are reflective of reality and industry standards. | | This process has been completed, with ongoing savings of $120,000 achieved. |



PHOTOGRAPHY BY

# PROJECT DELIVERY

# Projects Completed OR SIGNIFICANTLY PROGRESSED

## AIRPORT UPGRADES

Due to changes in in the QANTAS fleet, a major upgrade of the runway was required, to ensure that heavier planes could continue to land in a safe manner. Council was successful in obtaining $30 million of funding from the State and Federal Governments, covering more than 90% of the total project costs. The majority of project works were completed last financial year, however, approximately $4 million of runway lighting was completed early in 2025/26. As the overall project was delivered under budget, Council was able to redirect funds to some other priority works at the airport, including a new airside fence to reduce the area required to be managed, an upgraded electrical switchboard and the replacement of the water main that is over 60 years old.

## MARINA WORKS

Council was successful in achieving 80% funding for the replacement of the Boat Ramp and pontoons at the Whyalla Marina. This work was commenced in January 2026 and was largely finished by June. In addition, both the Whyalla and Pt Lowly Marinas were dredged this year, an activity that is only undertaken every few decades, and means that the channel at both locations has been significantly deepened. At Pt Lowly Marina, the old wharf was removed, while some minor repairs to the Boat Ramp were also completed.

## CIVIC PARK UPGRADES

This work included the replacement of the playground with vastly improved equipment, the construction of a new public toilet, installation of basketball and pickleball courts. New paths were installed, the carpark was re-laid and a significant new lawn area was added.

## CHILDCARE CENTRE PLAYSPACE

A fully upgraded play space was installed to complement the building upgrade works completed last year, and to ensure that Council meets all current standards. The project was 50% grant funded.

## HMAS WHYALLA

The painting of the entire ship was undertaken, to finalise the water proofing works that have been undertaken over a number of years. Painting will need to occur on a regular basis to ensure that the asset continues to be protected from the elements.

## TRANSPORT RENEWAL PROGRAM

This was the first year of a new three-year program, that includes renewal of road, kerb and footpath assets. The development of the program was based on detailed network condition data, in conjunction with visual assessments and usage information. Work was also undertaken on a number of school crossings that were at end of life. Resheeting of the unsealed road at False Bay was also commenced, with this to be completed in 2026/27.

## PLANT REPLACEMENT PROGRAM

In the current year the following items were renewed:

- **Tipper**
- **Backhoe**
- **3 Mowers**
- **8 Fleet Vehicles**

The replacement of vehicles is important to ensuring the most efficient delivery of Council operations. Replacement schedules are designed to ensure the lowest life cycle costs of vehicles, taking into account trade in values.

# Projects in the Planning Phase

## FORESHORE SPLASH & PLAY PLAZA

Council has been successful in achieving $3.1 million of funding for the delivery of the Foreshore Plaza upgrade. The tender of the project took an extended period, as significant value management needed to occur, to ensure that the final outcome could be delivered within budget. Works are likely to commence around September 2026 and completed in 2027.

## FORESHORE PLAZA BUILDING

Construction of a new multi-use facility at the Foreshore to replace the current Surf Life Saving building. This project has $5 million in external funding and $3 million ratepayer funding, and will be delivered over the next two financial years. The tender process will occur early in 2026/27, and works should commence prior to the end of 2026. It will include a contemporary restaurant space.

Some minor project spend has been excluded from this listing, however detailed updates on the delivery of the entire capital program can be found in Council Agendas on a quarterly basis.



PHOTOGRAPHY BY SARAH LEWIS

# 2026/27 ANNUAL BUSINESS PLAN SUMMARY

The Annual Business Plan sets out Council's proposed services, programs and projects for 2026-27. It aims to maintain efficient legislated and discretionary services for the community and continue progress towards the longer-term objectives for the City of Whyalla as set out in the Strategic Plan.

The Annual Business Plan is Council's key management document reflecting the work that Council needs to undertake to meet its Strategic Plan goals and objectives within the constraints of the revised Long Term Financial Plan.

## RATE REVENUE MADE UP OF

**FIXED CHARGE**
**$873**
(previously $825)

**GENERAL RATES**
**AN AVERAGE GENERAL RATE INCREASE OF $95 PER RESIDENTIAL PROPERTY**
($2 a week or 5.7% - depending on valuation)

**WASTE MANAGEMENT SERVICE CHARGE $440**
(previously $425)

**REGIONAL LANDSCAPE LEVY**
(collected on behalf of the State Government)
**$1,123,800 for 2026/27**
($1,096,900 for 2025/26)

## SIGNIFICANT INFLUENCES

Loan borrowings estimated at **$10.1 million** in June 2027

Consumer Price Index **3.5%** (March 2026)

Average Interest Rate **5.5%** (estimated)

Wage increase **5.0%** (estimated)

## CAPITAL SPEND

**$6.1 million**
Capital spend on renewal of existing assets

**$4.1 million**
External funding for the delivery of new assets

**$2.7 million**
Council spend on the delivery of new assets

# Strategic Initiatives

A key objective of the Annual Business Plan & Budget is to outline how Council will deliver on the Strategic Plan 2025-2034 objectives during the year. While much of Council's business involves ongoing service delivery, the list below outlines the specific initiatives that have been identified to be undertaken in 2026/27 to ensure that Council can deliver on these strategic objectives.

## OUR PEOPLE AND COMMUNITY

Empowered people embrace their community to achieve a sense of belonging.

| INITIATIVE | PLANNED ACTIVITIES |
|---|---|
| **COUNCIL ELECTIONS** | Provide appropriate support to the Electoral Commission of South Australia to provide a high quality election. Ensure that the new elected body receives high quality training to set them up for a successful term. |
| BUDGET | $215,000 |
| **ANIMAL MANAGEMENT** | Review the operation of the Whyalla animal management facility, which is reaching end of life. Work with the RSPCA and the Dog and Cat Management Board to find a viable option to keep services operating in Whyalla and potentially engage other councils on the Eyre Peninsula re Whyalla hosting a regional facility. |
| BUDGET | $400,000 |


Photography by Karen Bilney

# OUR LIVEABILITY

A quality life in a safe and connected community.

| INITIATIVE | PLANNED ACTIVITIES | |
|---|---|---|
| CITY AMENITY | Council have identified verge and median maintenance as a key priority for the city, in line with feedback received from the Community Survey. Additional resources will be deployed to this area, starting with two additional employees (funded from a 1% rate rise), followed by another two over the next 12 months (funded by adjustments and efficiencies in other areas). This will enhance service levels, with steady, incremental improvements as the program progresses. | |
| BUDGET | | $225,000 |
| FORESHORE PRECINCT | Progress the Foreshore Plaza Splash & Play and Whyalla Foreshore Centre (comprising SLS and SWFC) Building project in line with approved funding. | |
| BUDGET | | $15,260,000 |

# OUR INDUSTRIES AND BUSINESS

A diverse and prosperous economy.

| INITIATIVE | PLANNED ACTIVITIES | |
|---|---|---|
| ECONOMIC DEVELOPMENT PLAN | Delivery of the Economic Development Plan through and with the Eyre Peninsula RDA. | |
| BUDGET | | $180,000 |
| AIRPORT MASTERPLAN | Develop a comprehensive plan for the future use of the airport, to unlock commercial opportunities that will ensure the ongoing financial sustainability of the facility. | |
| BUDGET | | $50,000 |

# OUR LEADERSHIP

Leadership that creates and shares a prosperous future for the community of Whyalla.

| INITIATIVE | PLANNED ACTIVITIES |
|---|---|
| **CUSTOMER EXPERIENCE** | Continued improvement of overall Customer Experience. This includes the implementation of new technology on Council's website, to help customers find the information they are after in a more efficient manner. |
| BUDGET | $10,000 |
| **ORGANISATIONAL DEVELOPMENT** | Increase maturity of the performance management framework and implementation of the training and development plan.<br>Continued rollout of Council's Cultural Development Plan and leadership Development activities. |
| BUDGET | $60,000 |
| **INFORMATION SYSTEMS** | Commence implementation of a cloud based Enterprise Resource Planning software, to replace the ageing system currently in use that will be obsolete within the next few years. |
| BUDGET | $240,000 |
| **SERVICE REVIEWS** | Council is seeking to bring the majority of Service Review work in house over the next few years, with the current focus being on the efficiency of hard waste collection and related activities.<br>An external provider will be engaged to review the overall operations of the outside workforce, to identify efficiencies to allow resources to be reallocated to areas based on priority of need. |
| BUDGET | $40,000 |
| **ADVOCACY** | » Water Security<br>» Housing<br>» Liveability<br>» Precinct Partnerships<br>» Alternate Funding Sources<br>» Airport Sustainability<br>» Public Safety |

# OUR LEADERSHIP

Leadership that creates and shares a prosperous future for the community of Whyalla.

| INITIATIVE | PLANNED ACTIVITIES |
|---|---|
| WATER SECURITY | Development of the Northern Water Supply Project will ensure water security in Whyalla for future generations.<br>It also provides an opportunity to advocate for the concurrent upgrade of Whyalla's water supply network, which currently doesn't meet industry standards. |
| HOUSING | Whyalla is in need of significant urban renewal, with the current housing stock not ready to meet the needs of a growing population. This renewal requires both private and public sector investment and Council have an important role to play in ensuring the correct parties are brought to the table on this issue. There has been some recent progress in this area, but the announcements to date are not enough for current and future demand, so further advocacy is required. |
| LIVEABILITY | Whyalla needs significant investment in a large number of public infrastructure projects, to ensure that the city is able to take advantage of the opportunities that now face it. Current ratepayers cannot bear this cost, meaning that Council are required to advocate strongly for external funding sources to make this happen. The focus of all investment should be the liveability of the city, which will benefit both current and potential ratepayers long into the future.<br>Detailed design for a number of high priority projects will be progressed, to ensure Council is shovel ready when funding is available. |
| PRECINCT PARTNERSHIPS | The Precinct Partnership Program represents a significant funding source that can deliver on some of the critical public infrastructure that the city needs for the future. With support from the State Government, Council will identify the highest priority projects that will be included in a funding bid to the Federal Government. |
| ALTERNATE FUNDING SOURCES | With the huge opportunity facing the city, Council will actively seek out alternate funding opportunities that would not be available in normal circumstances, including private partnerships and Government funding. |





PHOTOGRAPHY BY

# SERVICES

# Council Services

## COUNCIL IS PART OF YOUR EVERY DAY

Most people are surprised when they learn about all of the things Council provides for the community. Have you thought about how your daily life is improved by the services provided by the City of Whyalla? Below is a list of some of the services, programs and facilities Council delivers to make Whyalla a great place to live, work and play.





PHOTOGRAPHY BY BETTY NOTTLE

# LOCAL GOVERNMENT REPORTING REQUIREMENTS

# LOCAL GOVERNMENT ACTS, MANDATORY REGISTERS ETC.

City of Whyalla maintains the following registers and codes of conduct/ practice as required under the appropriate Local Government Acts:

## REGISTERS

Register of interests (Members)

Register of allowances and benefits (Members)

Register of remuneration, salaries and benefits (Employees)

Register of interests (Employees)

Register of community land

Register of public roads

Register of by-laws

Register of building upgrade agreements

Register of gifts and benefits (Code of conduct for employees)

## CODES

Code of conduct for members

Code of conduct for employees

Access to meetings and documents—code of practice

Procedures at meetings—code of practice

# AUDITOR INDEPENDENCE

During the course of the financial year $21,311 was paid to Council's auditors. This included $17,750 for audit fees and $3,561 for travel, accommodation and other expenses. The auditors completed one additional grant acquittal during the period at a total cost of $415.

## CHIEF EXECUTIVE OFFICER REVIEW PANEL MEETINGS

for 2025/26 and who attended:

| Number of CEO Review Panel Meetings attended during 2025/26 | 5 |
|---|---|
| Mayor P Stone | 5/5 |
| Deputy Mayor T Pond | 2/5 |
| Cr P Borda | 3/5 |
| Cr D Knox | 4/5 |
| Cr B Simpson | 2/5 |
| Cr K Campbell | 3/5 |

## COUNCIL MEMBER ATTENDANCE

Council Member attendance at both the Ordinary and Special Council Meetings for 2025/26.

| | Ordinary Council | Special Council |
|---|---|---|
| Number of Meetings | 12 | 14 |
| Mayor P Stone | 12/12 | 6/6 |
| Deputy Mayor T Pond | 11/12 | 3/6 |
| Cr D Knox | 9/12 | 3/6 |
| Cr M Inglis | 8/12 | 5/6 |
| Cr P Klobucar | 12/12 | 6/6 |
| Cr S Todd | 2/12 | 1/6 |
| Cr K Campbell | 9/12 | 4/6 |
| Cr P Borda | 11/12 | 4/6 |
| Cr Z Westerman | 10/12 | 6/6 |
| Cr B Simpson | 11/12 | 5/6 |

## COUNCIL MEMBERS ALLOWANCES AND SUPPORT

Council members receive an annual allowance to assist with expenses incurred undertaking their role. Councillors in charge of chairing a committee are also paid an additional allowance.

The Local Government Act 1999 provides for periodic adjustments to Council Member Allowances and for these to be adjusted on each respective anniversary of the periodic election to reflect changes in the Consumer Price Index. A formula is set out in the relevant Regulations, and the States' Remuneration Tribunal applies the formula and determines the applicable amounts.

In addition, Council Members are issued with a Microsoft Surface Pro to enable them to access their email calendar, agendas and minutes.

The Mayor is provided with a Council vehicle, a Microsoft Surface Pro and a mobile phone. Office space and administrative support is also provided.

Council Members are able to claim for reimbursement of further costs in accordance with Councils' Council Members Allowances and Benefits Policy.

Council maintains a register of allowances which details the amounts and benefits paid to Council Members and is available for viewing at the Corporation of the City of Whyalla Civic Building (also available on the Council website).

# COUNCIL MEMBERS ALLOWANCES AND BENEFITS

| | Mayor Phil Stone | Councillor Peter Borda | Councillor Kathryn Campbell | Councillor Mark Inglis | Councillor Peter Klobucar |
|---|---|---|---|---|---|
| **Council Member Allowances** | $84,993 | $23,232 | $21,251 | $21,251 | $21,251 |
| **Travelling expenses for attendance at specific events** | | | | | |
| **Travelling expenses for an eligible journey** | | | | | |
| **Child care costs for attendance at specific events** | | | | | |
| **Dependant care costs for attendance at specified events** | | | | | |
| **Information Technology hardware & software** | | | | | |
| » **All Council Members have use of a Microsoft Surface Pro** | $207 | $382 | $382 | $382 | $382 |
| » **Internet access** | | | | | |
| **All Council Members have access to required stationery and office consumables** | | | | | |
| » **Business Cards** | | | | | |
| **MAYORAL SPECIFIC FACILITIES AND SUPPORT** | | | | | |
| **Fully Maintained motor vehicle** | $9,830 | | | | |
| **Mobile phone handset and hands free car kit, including mobile phone plan** | $382 | | | | |
| **Administrative support** | | | | | |
| » **Office Space** | | | | | |
| » **Access to Personal Assistant** | | | | | |
| TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS | | | | | |
| » **All Council Members have access to whole of Council training & development activities** | | | | | |
| NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members | | | | | |
| » **Air Fares** | | | | | |
| » **Accommodation** | $2,430 | | | | |
| » **Taxi Fares/Mileage Reimbursements** | 171 | | | | |
| OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL | | | | | |
| **Memberships and subscriptions** | | | | | |
| **Events** | | | | | |
| **Meals and refreshments** | $1,456 | $318 | | $318 | |
| **Corporate attire or attire specific to a council event** | | | | | |
| **Access to Council Office resources** | | | | | |
| » **Storage facilities** | | | | | |
| » **Use of Council meeting rooms** | | | | | |
| » **General media and communication support** | | | | | |
| **TOTAL** | **$99,468** | **$23,932** | **$21,632** | **$21,950** | **$21,632** |

| | Councillor David Knox | Deputy Mayor Tamy Pond | Councillor Bill Simpson | Councillor Sharon Todd | Councillor Zia Westerman |
|---|---|---|---|---|---|
| **Council Member Allowances** | $21,251 | $24,560 | $21,251 | $17,023 | $21,251 |
| **Travelling expenses for attendance at specific events** | | | | | |
| **Travelling expenses for an eligible journey** | | | | | |
| **Child care costs for attendance at specific events** | | | | | |
| **Dependant care costs for attendance at specified events** | | | | | |
| **Information Technology hardware & software** | | | | | |
| » **All Council Members have use of a Microsoft Surface Pro** | $207 | $207 | $207 | $318 | $382 |
| » **Internet access** | | | | | |
| **All Council Members have access to required stationery and office consumables** | | | | | |
| » **Business Cards** | | | | | |
| **MAYORAL SPECIFIC FACILITIES AND SUPPORT** | | | | | |
| **Fully Maintained motor vehicle** | | | | | |
| **Mobile phone handset and hands free car kit, including mobile phone plan** | | | | | |
| **Administrative support** | | | | | |
| » **Office Space** | | | | | |
| » **Access to Personal Assistant** | | | | | |
| TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS | | | | | |
| » **All Council Members have access to whole of Council training & development activities** | | | | | |
| NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members | | | | | |
| » **Air Fares** | | | | | |
| » **Accommodation** | | | | | |
| » **Taxi Fares/Mileage Reimbursements** | | | | | |
| OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL | | | | | |
| **Memberships and subscriptions** | | | | | |
| **Events** | | | | | |
| **Meals and refreshments** | $150 | $318 | | | |
| **Corporate attire or attire specific to a Council event** | | | | | |
| **Access to Council Office resources** | | | | | |
| » **Storage facilities** | | | | | |
| » **Use of Council meeting rooms** | | | | | |
| » **General media and communication support** | | | | | |
| **TOTAL** | **$21,608** | **$25,086** | **$21,458** | **$17,341** | **$21,632** |

# EXTRACT FROM LOCAL GOVERNMENT ACT 1999 - SUBDIVISION 2A—GIFTS AND BENEFITS

119A—Register of gifts and benefits

(1)An employee of a council must not seek out or receive a gift or benefit that is, or could reasonably be taken to be, intended or likely to create a sense of obligation to a person on the part of the employee or influence the employee in the performance or discharge of the employee's functions or duties.

(2)If an employee of a council receives a gift or benefit of an amount greater than the amount determined by the Minister (from time to time), by notice in the Gazette1, the employee must provide details of the gift or benefit to the chief executive officer of the council in accordance with any requirements of the chief executive officer.

(3)The Minister must consult with the LGA before publishing a notice under subsection (2).

(4) The chief executive officer of a council must maintain a register of gifts and benefits received by employees of the council and must ensure that the details of each gift and benefit provided under this section are included in the register.

(5)A register maintained under this section—

(a) need not include information available in another register published by, or available for inspection at, the council or otherwise available under the Act; and

(b) may include information by reference to another register or document, provided the register or document is published by, or available for inspection at, the council and the register maintained under this clause identifies that other register or document.

(6)For the purposes of this section, a gift or benefit received by a designated person or entity in relation to an employee of a council will be treated as a gift or benefit (as the case requires) received by the employee.

(7)For the purposes of this section—

(a) 2 or more separate gifts or benefits received by an employee or a designated person or entity in relation to the employee from the same person during a financial year are to be treated as 1 gift or benefit (as the case requires) received by the employee; and

(b) 2 or more separate transactions to which an employee or a designated person or entity in relation to the employee is a party with the same person during a financial year under which the employee or the designated person has had the use of property of the other person (whether or not being the same property) during a financial year are to be treated as 1 transaction under which the employee has had the use of property of the other person during the financial year.

(8)Unless the contrary intention appears, terms and expressions used in this section and in Schedule 3 have the same respective meanings in this section as they have in that Schedule, provided that a reference in Schedule 3 to a member will be taken, for the purposes of this clause, to be a reference to an employee.

1 That being $50 (as published in the Government Gazette dated 13 February 2018).

# REGISTER OF COUNCIL EMPLOYEE GIFTS AND BENEFITS

Period 1 July 2025 – 30 June 2026

| Name | Date given / received | Name of donor | Description of gift / benefit | Estimated Value | Reason for offer | Accepted / declined and reason |
|---|---|---|---|---|---|---|
| Justin Commons | 17/10/25 | Whyalla Business and Tourism | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a staff member – ticket purchased by Council | Accepted Total ticket value $185 – attendee recharged $85 of ticket price |
| Gail Rostig | 17/10/25 | Whyalla Business and Tourism | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a staff member – ticket purchased by Council | Accepted Total ticket value $185 – attendee recharged $85 of ticket price |
| Sue King | 17/10/25 | Whyalla Business and Tourism | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a staff member – ticket purchased by Council | Accepted Total ticket value $185 – attendee recharged $85 of ticket price |
| Ali Sanders | 17/10/25 | Whyalla Business and Tourism | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a staff member – ticket purchased by Council | Accepted Total ticket value $185 – attendee recharged $85 of ticket price |
| Jodie Harvey | 15/12/25 | Patterson Conveyancing | Christmas Gift Hamper | $100 | Appreciation gift | Accepted Shared amongst the Finance team |
| Lauren Green | 17/12/25 | Zancott Recruitment | Christmas Gift Hamper | $100 | Appreciation gift | Accepted Shared amongst Council staff |
| Justin Commons | 17/12/25 | YMCA Adelaide | 1x bottle of wine | $20 | Appreciation gift | Accepted |
| Justin Commons | 17/12/25 | Environmental Consultative Group | Christmas Dinner | $65 | End of year Christmas dinner | Accepted |
| Christine Barsby | 23/03/26 | Whyalla Rotary and Children's University | Children's University Co-ordinator Award | $500 | Outstanding contribution to youth learning | (Award) Accepted |

| Council Member Gifts and Benefits Register | |
|---|---|
| Type | Governance |
| Responsible Officer | Chief Executive Officer |
| Policy Adopted | N/A |
| Next Review Date | November 2022 |
| Public Consultation Required | No |
| Purpose | To enable Council Members to record all gifts and benefits as required under the Code of Conduct for Council Members |

## EXTRACT FROM 'CODE OF CONDUCT FOR COUNCIL MEMBERS: PART 3 – MISCONDUCT' GIFTS AND BENEFITS

3.7 Council members must not:

3.7.1 Seek gifts or benefits or any kind;

3.7.2 Accept any gift or benefit that may create a sense of obligation on their part or may be perceived to be intended or likely to influence them in carrying out their public duty;

3.7.3 Accept any gift or benefit from any person who is in, or who seeks to be in, any contractual relationship with the Council.

3.8 Notwithstanding Code 3.7; Council members may accept campaign donations as provided for in the Local Government (Elections) Act 1999

3.9 Notwithstanding Code 3.7.3; Council members may accept hospitality provided in the context of performing their duties, including:

3.9.1 Free or subsidised meals, beverages or refreshments of reasonable value provided in conjunction with:

3.9.1.1 Council work related events such as training, education sessions, workshops and conferences;

3.9.1.2 Council functions or events;

3.9.1.3 Social functions organised by groups such as Council committees and community organisations.

3.9.2 Invitations to, and attendance at, local social, cultural or sporting events.

3.10 Where Council members receive a gift, or benefit of more than a value published in the Government Gazette by the Minister from time to time[1], details of each gift or benefit must be recorded within a gifts and benefits register maintained and updated quarterly by the Council's Chief Executive Officer. This register must be made available for inspection at the principal office of the Council and on the Council website.

[1] That being $100 (as published in the Government Gazette dated 18 August 2013)

# REGISTER OF COUNCIL MEMBER GIFTS AND BENEFITS

Period 1 July 2025 – 30 June 2026

| Name | Date given / received | Name of donor | Description of gift / benefit | Estimated Value | Reason for offer | Accepted / declined and reason |
|---|---|---|---|---|---|---|
| Cr David Knox | 02/09/25 | Country Arts SA | Ticket to "Looking for Alibrandi" | $80 | Gifted ticket as a Councillor | Accepted |
| Mayor Phill Stone | 17/10/25 | Whyalla Business and Tourism Inc | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Speaker at awards evening- ticket purchased by Council | Accepted |
| Deputy Mayor Peter Borda | 17/10/25 | Whyalla Business and Tourism Inc | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a councillor – ticket purchased by Council | Accepted |
| Cr Mark Inglis | 17/10/25 | Whyalla Business and Tourism Inc | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a councillor – ticket purchased by Council | Accepted |
| Cr Tamy Pond | 17/10/25 | Whyalla Business and Tourism Inc | 1x ticket to the Whyalla Business and Tourism '2025 Business of the Year Awards Dinner' | $100 | Invited as a councillor – ticket purchased by Council | Accepted |
| Mayor Phill Stone | 17/12/25 | Environmental Consultative Group | Christmas Dinner | $65 | End of year Christmas dinner | Accepted |
| Cr Peter Borda | 17/12/25 | Environmental Consultative Group | Christmas Dinner | $65 | End of year Christmas dinner | Accepted |

# NATIONAL COMPETITION POLICY

The Competitive Neutrality Policy Statement from the South Australian Government was last revised in July 2002 and applies to all Local Government authorities in South Australia, including the City of Whyalla. This Statement sets out how South Australia will enact the principles of competitive neutrality set out within the National Competition Policy.

The main aims of the Policy are to:

- **Develop an open and integrated Australian market for goods and services by removing unnecessary barriers to trade and competition;**
- **Ensure no buyer or seller in a market is able to engage in anti-competitive conduct against the public interest;**
- **As far as possible, apply the same rules of market conduct to all market participants, regardless of the form of business ownership – that is government business activities should not enjoy any net advantages solely as a result of their public ownership;**
- **Ensure that regulation of business activities which restrict competition is subject to an assessment of the likely costs and benefits**

National Competition Policy does not mean competition at any cost, however competitive neutrality is one of the key principles of the Policy. The principle is based on the concept of a level playing field for people competing for business and relates to situations where there is, or the potential for, competition between the private and public sectors.

Councils are required to identify any significant business activities that they undertake in either Category One (annual revenue in excess of $2m or employing assets in excess of $20m) or Category Two (all other significant business activities).

Council currently operates one business activity identified as falling under Category One, being the Whyalla Child Care Centre. Council is of the belief that competitive neutrality principles are currently being met for this service, as the service has now increased fees to be at or very close to all local competitors.

# Confidential Items

## TABLE 1

Identifies the number of times during 2025-26 that Council or a Committee made a confidential order against the provisions contained in section 90(3) paragraphs (a) – (na) of the Act. If a provision is not identified, then no orders were made during 2025-26 against that provision.

| LG ACT 1999 PROVISION | SECTION OF THE LOCAL GOVERNMENT ACT | NO. OF TIMES USED IN 24/25 |
|---|---|---|
| 90(3)(a) | information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) | 11 |
| 90(3)(b) | Information the disclosure of which:<br>(i) 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<br>(ii) would, on balance, be contrary to the public interest | 12 |
| 90(3)(d) | commercial information of a confidential nature (not being a trade secret) the disclosure of which –<br>(i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and<br>(ii) would, on balance, be contrary to the public interest | 4 |
| 90(3)(e) | matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person | 5 |
| 90 (3) (g) | 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; | 10 |
| **TOTAL NUMBER OF ITEMS CONSIDERED IN CONFIDENCE** | | **42** |

**The Local Government Act 1999 specifies that Council meetings be held in a public place but, on occasion, this principle is outweighed by the need to keep the information or discussion confidential for reasons predetermined under the Local Government Act 1999 (the Act).**

## TABLE 2

Identifies the 41 items that Council or a Committee was satisfied of the necessity to consider in confidence during 2025/26, in accordance with Section 90(2) and Section 90(3) of the Act.

| MEETING | | ITEM | CONFIDENTIALITY PROVISION APPLIED | KEPT CONFIDENTIAL |
|---|---|---|---|---|
| DATE | TYPE | | | |
| 15/07/2025 | CEO Review Panel | CEO's Performance Review | S90(2) (3)(a) | Yes |
| 05/08/2025 | CEO Review Panel | CEO Review Panel Report | S90(2) (3)(a) | Yes |
| 08/08/2025 | Audit and Risk | Cyber Security Review Report | S90(2) (3)(e) | Yes |
| 08/08/2025 | Audit and Risk | Verbal Update on Council Business and Developments | S90(2) (3)(g) | Yes |
| 08/08/2025 | Audit and Risk | Update from Council Representative | S90(2) (3)(g) | Yes |
| 11/08/2025 | CEO Review Panel | CEO Performance Review | S90(2) (a) | Yes |
| 11/08/2025 | Special Council | CEO Performance Review | S90(2) (3)(a) | Yes |
| 18/08/2025 | Ordinary Council | Leases and Licences: Fees and Charges Implementation | S9(2) (3)(b) | Yes |
| 18/08/2025 | Ordinary Council | Whyalla Surf Life Saving Club and Café Funding Update and Decision | S90(2) (3)(d) | Yes |
| 25/08/2025 | Special Council | Appointment of Independent Audit and Risk Committee Member | S90(2) (3)(a) | Yes |
| 03/09/2025 | CEO Review Panel | CEO Contract Consideration | S90(2) (3)(a) | Yes |
| 15/09/2025 | Ordinary Council | SSE Solar Farm – Extension to Agreement to Lease | S90(2) (3)(b) | Yes |
| 15/09/2025 | Ordinary Council | Mission Australia and Cornerstone Housing – Youth Foyer Site Preference | S90(2) (3)(b) | Yes |
| 15/09/2025 | Ordinary Council | CEO Employment Agreement and Position Description | S90(2) (3)(a) | Partial release of annexures B and C |
| 22/09/2025 | Special Council | Lease Fees Implementation | S90(2) (3)(b) | Yes |
| 01/10/2025 | Audit and Risk | WHS Council Playground Audit Outcomes FY24-25 | S90(2) (3)(e) | Yes |
| 20/10/2025 | Ordinary Council | Lease Fees Implementation | S90(2) (3)(b) | Yes |
| 20/10/2025 | Ordinary Council | Unsolicited Proposal- CR5754-342 Cartledge Avenue | S90(2) (3)(d) | Yes |

| MEETING | | ITEM | CONFIDENTIALITY PROVISION APPLIED | KEPT CONFIDENTIAL |
|---|---|---|---|---|
| DATE | TYPE | | | |
| 20/10/2025 | Ordinary Council | Unsolicited Proposal – CR5831/957 Bevan Crescent | S90(2) (3)(d) | Yes |
| 20/10/2025 | Ordinary Council | Former Civic Building | S90(2) (3)(b) | Yes |
| 20/10/2025 | Ordinary Council | Regional Airport Strategy – Hudson Howell Report | S90(2) (3)(b) | Yes |
| 20/10/2025 | Ordinary Council | City of Whyalla Advocacy Plan | S90(2) (3)(b) | Yes |
| 19/02/2026 | CEO Review Panel | CEO Performance Review Report | S90(2) (3)(a) | Yes |
| 16/02/2026 | Ordinary Council | Former Civic Building | S90(2) (3)(b) | Yes |
| 20/02/2026 | Audit and Risk | Verbal Update on Former Civic Building | S90(2) (3)(e) | Yes |
| 20/02/2026 | Audit and Risk | Airport Audit Findings | S90(2) (3)(e) | Yes |
| 20/02/2026 | Audit and Risk | WHS Council Playground Audit Outcomes | S90(2) (3)(e) | Yes |
| 20/02/2026 | Audit and Risk | Verbal Update on Council Business and City Developments | S90(2) (3)(g) | Yes |
| 20/02/2026 | Audit and Risk | Update from Council Representative | S90(2) (3)(g) | Yes |
| 20/02/2026 | Audit and Risk | Meeting Review – Reflections and Comments | S90(2) (3)(g) | Yes |
| 16/03/2026 | Ordinary Council | CEO Mid-Year Review | S90(2) (3)(a) | Yes |
| 10/04/2026 | Audit and Risk | Verbal Update on Council Business and City Developments | S90(2) (3)(g) | Yes |
| 10/04/2026 | Audit and Risk | Meeting Review – Reflections and Comments | S90(2) (3)(g) | Yes |
| 20/04/2026 | Ordinary Council | Section 184 Process update | S90(2) (3)(b) | Yes |
| 13/05/2026 | CEO Review Panel | Confidential Report | S90(2) (3)(a) | Yes |
| 18/05/2026 | Ordinary Council | Whyalla Splash & Play Plaza Development | S90(2) (3)(b) | Yes |
| 19/06/2026 | Audit and Risk | Verbal Update on Council Business and City Developments | S90(2) (3)(g) | Yes |
| 19/06/2026 | Audit and Risk | Update from Council Representative | S90(2) (3)(g) | Yes |
| 19/06/2026 | Audit and Risk | Meeting Review – Reflections and Comments | S90(2) (3)(g) | Yes |
| 15/06/2026 | Ordinary Council | Property Modification – Youth Foyer | S90(2) (3)(b) | Yes |
| 15/06/2026 | Ordinary Council | Korda Mentha – OneSteel Manufacturing Pty Ltd | S90(2) (3)(d) | Yes |
| **TOTAL NUMER OF ITEMS CONSIDERED IN CONFIDENCE** | | | | **42** |

## TABLE 3

Reports the number of orders made in 2025-26 pursuant to section 91(7) of the Act to keep items confidential for a specified period. It also reports the number of orders that lapsed or were released during the year and the number of orders that remained operative at the end of the financial year.

| | NUMBER |
|---|---|
| No of items that remained in confidential at the end of the 2025-26 financial year | 42 |
| No of items that remained in confidential at the end of the 2024-25 financial year | 140 |
| No of confidential orders to lapse or items released during 2024-25 | 1 |
| No. of items that remained confidential at the end of the 2025-26 financial year | 187 |

# MEMBERS BEHAVIOURAL STANDARDS

The total number of contraventions of section 75G (Health and safety duties) during the relevant financial year; and Nil

The total costs incurred by the council in relation to dealing with complaints alleging contravention or failure to comply with section 75G and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year - Nil

A report relating to contraventions of Chapter 5 Part 4 Division 2 (Ch 5: Members of Council, Pt 4: Member integrity and behaviour, Div 2: Member behaviour) by members of the council during the relevant financial year containing the following information: Nil

(a)The total number of contraventions of Chapter 5, Part 4, Division 2 during the relevant financial year; and Nil

(b)The total costs incurred by the council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 and any referrals of such complaints to the Behavioural Standards Panel during the relevant financial year - Nil

The annual report required by section 270(8) of the Local Government Act relating to review of decisions and applications - Nil The annual report required by section 270(8) of the Local Government Act relating to review of decisions and applications - Nil

# FREEDOM OF INFORMATION

There were 4 applications under the Freedom of Information (FOI) Act. The applications were all personal applications requesting Council specific correspondence and dog complaints.

The cost for a Freedom of information request in 2025/26 was $43.30 per application.

## ELECTORAL REPRESENTATION

Section 12(4) of the Local Government Act 1999 requires a council to conduct an elector representation review at least once every eight years. Whyalla Council undertook a full review in accordance with the Act during 2025.

The table below provides a comparison of the electoral representation quota for Councils of a similar size and type to Whyalla with a ratio of council members to electors.

Derived from information provided by the Electoral Commission of SA (28/02/2025).

| COUNCIL | ELECTORS | MEMBERS | RATIO |
|---|---|---|---|
| Mount Gambier | 20,886 | 8 | 2,617 |
| Barossa | 19,874 | 11 | 18,13 |
| Gawler | 21,040 | 10 | 2,106 |
| **Whyalla** | **16,052** | **9** | **1,784** |
| Murray Bridge | 16.476 | 9 | 1,836 |
| Port Pirie | 13,247 | 9 | 1,476 |

## SECTION 270 REVIEWS

A person aggrieved by a council decision can request an internal review of the decision under section 270 of the Act.

In the 2024/25 financial year, the City of Whyalla received no applications for review.

## GIFTS TO COUNCIL MEMBERS FUNDED BY COUNCIL

There were no gifts to council members funded by council.

## LOCAL NUISANCE AND LITTER CONTROL

| | |
|---|---|
| Abatement notices issued for unsightly property | 1 |
| Burning complaints | 59 |
| Litter complaints | 648 |
| Parking complaints | 164 |
| Pollution complaints (Air 6, Noise 20) | 26 |
| Abandoned vehicle complaints | 57 |
| Complaints related to caravan and camping | 25 |
| Littering infringements issued | 23 |
| Parking infringements issued | 25 |
| Infringement for non compliance of an order | 1 |

**NUMBER OF ILLEGAL DUMPING REPORTS TO COUNCIL IN PREVIOUS YEARS:**

| | |
|---|---|
| 2022/2023 | 277 |
| 2023/2024 | 381 |
| 2024/2025 | 524 |
| 2025/2026 | 648 |

## LITTER AND ILLEGAL DUMPING

Illegal dumping across the city remains very high, and costs council a huge amount of money every year to clean up. Council staff are continually looking for ways to reduce the amount of rubbish dumped, e.g. waste education (reduce, reuse, recycle), hard waste bookings, recycling of scrap metal etc.

**EXPIATION FEE OF**
**$1000**
**applies to general litter of more than 50 litres.**

### During the reporting period July – Sep 2025:

**166**

**REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.**

**2 expiation notices**

**were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping)**

### During the reporting period October 2025 to March 2026:

**310**

**REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.**

**15 expiation notices**

**were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping).**

### During the reporting period April – June 2026:

**172**

**REPORTS OF ILLEGAL DUMPING, ITEMS ON THE VERGE.**

**6 expiation notices**

**were issued during the reporting period for those caught illegally dumping (and those who fail to clean up their illegal dumping)**

Reports were related to rubbish that had been dumped on the verge, in rear laneways, on street corners, in park reserves, and in surrounding bushland. Types of rubbish include green waste, car tyres, building materials, concrete, engine oil, lounges, mattresses, and general household items and furniture.

**NUMBER OF REPORTS ABOUT UNSIGHTLY PROPERTIES: 56**

# TRAINING AND DEVELOPMENT

The training and development activities for members of the council during the relevant financial year – There were no scheduled training sessions for Councillors this FY – refresher training took place in 2024/2025 FY. The below Refresher Training was undertaken on 15th June 2024 and delivered by Mark Searle.

| CORE | MODULES |
|---|---|
| **COUNCIL LEADERSHIP WORKSHOP** | |
| An interactive session designed to unpack the effectiveness of your Council's leadership. A deeper dive into understanding how differences in leadership styles bring value. | **Values, Ethics and Behaviour**<br>Understanding values and ethics, Behavioural standards for Council Members, WHS, bullying and harrassment. |
| **KEY LEARNINGS**<br>Explore and check in on Council's leadership purpose<br>Heighten Council's capability to lead through shared conversation and learning<br>Unpack the collective leadership behaviours<br>Build and strengthen Council and CEO/Executive team culture<br>Leverage leadership momentum for Council's success | **Leadership Skills**<br>Strategic thinking, Change management, Building resilience |

## CREDIT CARD EXPENDITURE

| Month | Amount |
|---|---|
| July | $6,681.93 |
| August | $9,293.12 |
| September | $15,205.06 |
| October | $21,818.93 |
| November | $16,875.88 |
| December | $11,464.67 |
| January | $8,094.76 |
| February | $21,152.47 |
| March | $7,663.58 |
| April | $10,111.93 |
| May | $16,656.54 |
| June | $8,472.36 |
| **TOTAL** | **$153,491.23** |

## LEGAL FEES

| Total | $81,741.28 |
|---|---|

**There was no interstate travel for 2024/25.**

| Fees paid to independent members of Council's Audit Committee were: | Fees | Other |
|---|---|---|
| Presiding Member | $8,029 | $550 |
| Committee Members | $16,753 | $2,866 |
| **TOTAL** | **$24,782** | **$3416** |

# Procurement

## COMPETITIVE TENDERING

In the 2025-2026 period a total of 51 bids were called as follows:

| APPROACH TYPE | CRITERIA | NUMBER TAKEN |
|---|---|---|
| REQUESTS FOR WRITTEN QUOTES | Works/Services under $40,000<br>Low Risk Goods $100-$250,000 | 27 |
| REQUEST FOR EXPRESSIONS OF INTEREST | Market Unknown | 0 |
| REQUEST FOR PROPOSAL | Process for Works/Services Unknown | 0 |
| REQUESTS FOR QUOTES | Works/Services $40,000 to $250,000<br>High Risk Goods $100,000 to $250,000 | 9 |
| REQUESTS FOR TENDER | Goods/Plant/Works/Services above $250,000 | 15 |

## REQUESTS FOR WRITTEN QUOTES

- T17 Tipper Replacement
- Cars 7 & 14 Trade In/ Replacement
- Kubota Mower Replacements
- Cars 9, 30, 32 & 41 Trade In/Replacement
- Fire Equipment Safety
- Civic Park Toilet External Refurbishment
- Traffic Management for Christmas Events
- Sale of Old Civic Building
- Retaining Wall Remediation at Civic Park
- Carting of Clay to Point Lowly
- Asbestos Removal – Illegally Dumped Building Material
- Schulz Reserve Toilet Block Demolition
- Citizens Band Hall Building Renewal
- Whyalla Early Learning Centre - Staffroom Upgrade
- Cars 31 & 32 Trade In/ Replacement
- Airport Hydraulic & Electrical Services
- Airport Fencing Native Vegetation Clearance
- Field Street Hall Kitchen Replacement
- Whyalla Public Library Ceiling Works
- Whyalla Public Library Installation of Blinds
- Library Shade Sail Replacement
- Demolition of Horse Stables at Jubilee Park
- Whyalla Early Learning Centre – Electrical Works
- Whyalla Early Learning Centre – Evaluation Doors
- Whyalla Early Learning Centre – Painting of Playrooms 1 to 4 and Hallway
- Whyalla Early Learning Centre – Glazing of Existing Windows
- Whyalla Early Learning Centre – Toddler Bathroom Upgrade

## REQUESTS FOR EXPRESSIONS OF INTEREST (REOI)

- NIL

## REQUESTS FOR PROPOSAL (RFP)

- NIL

## REQUESTS FOR QUOTES (RFQ)

- Civic Park Play Space Collective Works
- Tanderra Switchboard Upgrade
- Electrical Tagging & Testing in Council owned Buildings (3 Years)
- Pest Control in Council owned Buildings (3 Years)
- Industrial Area Street Lighting
- Whyalla Early Learning Centre – Playspace Civil Works
- Mount Laura Homestead Building Remedial Works
- Foreshore Sand Replenishment
- Revaluation of Irrigation Assets (cancelled)

## REQUESTS FOR TENDER (RFT)

- Road Resurfacing Program (5 Years)
- Whyalla Boat Ramp Upgrade
- Concrete Kerbing Program (5 Years)
- Concrete Footpath Program (3 Years)
- Linemarking & Linemarking Maintenance (3 Years)
- Whyalla Splash & Play Plaza
- Civic Park and Schulz Reserve Irrigation Renewal (On Hold)
- Airport Security Screening Services (5 Years)
- Airport Airside Fauna Exclusion Fence
- Airport Water Main Upgrade
- Airport Electrical Upgrade
- Jubilee Park Fire Services Upgrade (Construction) – Cancelled
- Leisure Centre Roofing Renewal
- Cleaning of Facilities at Point Lowly
- Whyalla Surf Life Saving Building

## LOCAL PARTICIPATION

The Council is committed to maximising its ability to positively impact the local economy and community. Wherever possible, procurement is to be undertaken in a manner that will seek to create local employment opportunities and increase economic growth within the local area.

Additionally, Council is committed to maximising the skills development and employment opportunities available to young people in the city of Whyalla, by the Council, where deemed appropriate, promoting and preferencing suppliers who engage apprentices, trainees, and

cadets in their work practices.

During the development of the Acquisition Plan and associated evaluation criteria for procurements above $250,000 Council Officers must apply a fixed weighting of 30% to local content:

- **Local content was raised from 20% to 30% via a Council resolution on 17 March 2025 for a period of one year due to the economic climate at the time.**
- **Council resolved to continue with the 30% local content at a meeting held on 16 February 2026.**
- **This is to align Council practice with the Office of the Industry Advocate/State Government position from 3 March 2025 that any State Government procurement valued over $220,000 or more within the region, or projects that can deliver direct economic benefits, will require a Whyalla Tailored Industry Participation Plan.**
- **In other circumstances where weighted criteria is not used, local prices of up to 15% above the best non- local price will be considered.**

## WHYALLA SPLASH & PLAY PROJECT

Whyalla was one of five South Australian projects securing funding through the Australian Government's Growing Regions Program, receiving $3.1 Million in grant funding.

Three tenders were received and after an extensive value management evaluation process the contract for was awarded to Outside Ideas CLC Pty Ltd.

It is expected that the Contractor will start works in September 2026 and works are anticipated to be completed late June 2027.

## WHYALLA BOAT RAMP UPGRADE

The tender for the Whyalla Boat Ramp Upgrade had a budget of $2.1 Million which comprised of $1.7 Million in grant funding.

Two tenders were received and the Works were awarded to Civil Tech Pty Ltd.

Works were almost completed at 30 June 2026.

## WHYALLA SURF LIFE SAVING BUILDING

The tender for the Whyalla Surf Life Saving Building has a budget $8,000,000 with $5,000,000 being grant funding.

The tender opened at the end of June and will close in August.

Contract works are anticipated to commence in October 2027.

# People & Culture

## MANAGEMENT TEAM

Council's Executive Leadership Team (ELT) comprises the Chief Executive Officer and three General Managers, who are employed under individual common law employment agreements.

Executive employment packages consist of a Total Employment Cost (TEC) package, which may include:

- **Annual base salary;**
- **Employer superannuation contributions;**
- **Fully maintained motor vehicle with private use or an equivalent vehicle allowance;**
- **Accommodation subsidy (where applicable);**
- **Council-provided work-related electronic devices;**
- **Professional development allowance;**
- **Professional membership reimbursement.**

## LABOUR MARKET FLUCTUATION

As at 30 June 2026, Council employed 160 employees, compared to 162 as at at 30 June 2025.

## TRAINEES

Council continues to invest in the development of future talent through it's school-based traineeship program under Council's Career Pathways Framework.

In 2025–26, Council engaged six school-based trainees across Civil Maintenance, Childcare, Visitor Information Services, Corporate Services and City Development.

These traineeships are delivered in collaboration with local high schools, students, and Council. They are designed to provide young people with paid, hands on work experience. All on the job and off the job training contributes toward the completion of their South Australian Certificate of Education (SACE). School based trainees undertake a Certificate II or Certificate III qualification relevant to their chosen field.

All appointments to positions during the reporting period were made through a merit based recruitment and selection process.

# EMPLOYEE TURNOVER

The Annual Employee turnover rate for 2025-2026 is 18.75%, comprising primarily of voluntary resignations and retirements. This represents an increase compared to 13.9% in 2024–2025.

The full time equivalent (FTE) for 30 June 2026 was 139.08. This is compared to 136.98 at 30 June 2025.

As at 30 June 2026, Councils average workforce age is 46.2, remaining steady with 2024-2025 reporting at 46.3.

As at 30 June 2026, Council employees had an average length of service of 10.8 years, compared to 11.5 years at 30 June 2025.

As at 30 June 2026, the City of Whyalla's gender balance for male, female and other employees was 39%, 60%, and 1%. The gender split for Executive Leadership Team is 50% male and 50% female.

## YEARS

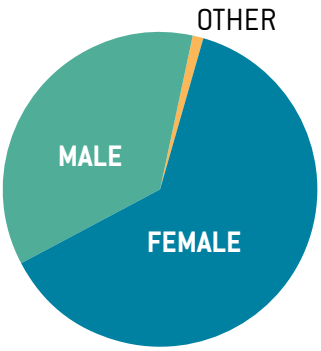
The average length of service for employees at the Council (workforce tenure) is: **10.8**

City of Whyalla's workforce average age is **46.2**

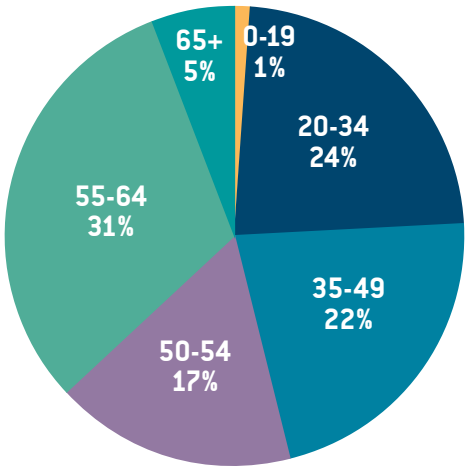
## DIVERSITY BALANCE

Ratio of Male, Female and Other employees % as at 30 June 2025

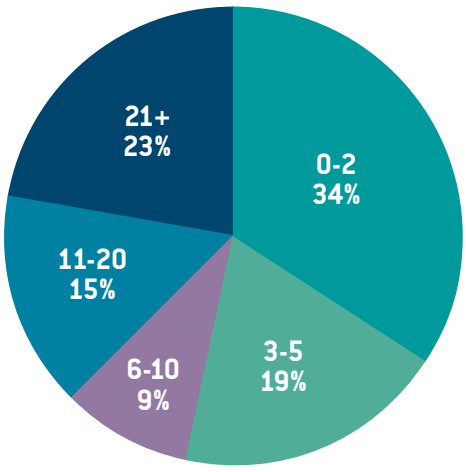
**39:60:1**




## AGE OF WORKFORCE %

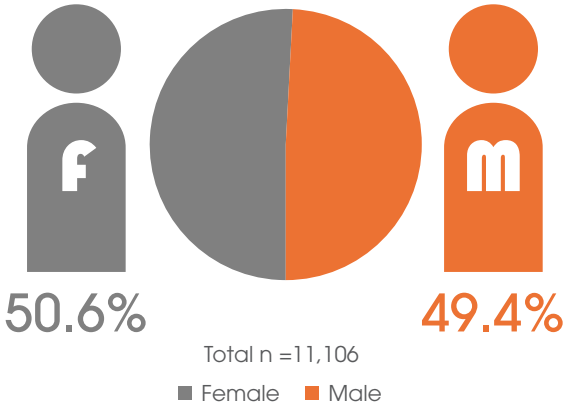



## WORKFORCE TENURE YEARS OF SERVICE %



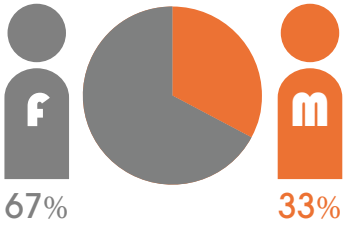
# EMPLOYEE SNAPSHOT

## TOTAL WORKFORCE

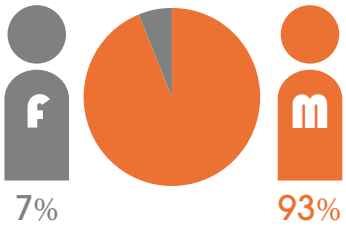



## INDOOR/OUTDOOR WORKFORCE

INDOOR (SAMSOA)

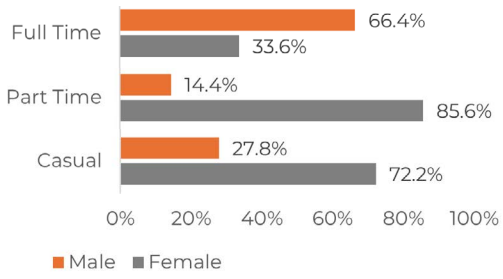



OUTDOOR (LGE) WORKFORCE




## EMPLOYMENT TYPE – BY HEADCOUNT

n = 11,106




## LEADERSHIP - SPHERE OF INFLUENCE

2/4



of the Senior Management Team identify as female

## KEY INITIATIVES

(List any key initiatives that Council are undertaking here, examples below)

- Flexible Career Pathways to accommodate different life stages
- Recruitment training to address unconscious bias
- Gender Pay Gap Audits undertaken annually
- Establishment of a Diversity and Inclusion Committee

# RISK AND WHS MANAGEMENT

Risk and WHS Management

City of Whyalla remains committed to providing a safe and healthy workplace through role-specific WHS training, effective systems and regular review of policies and procedures.

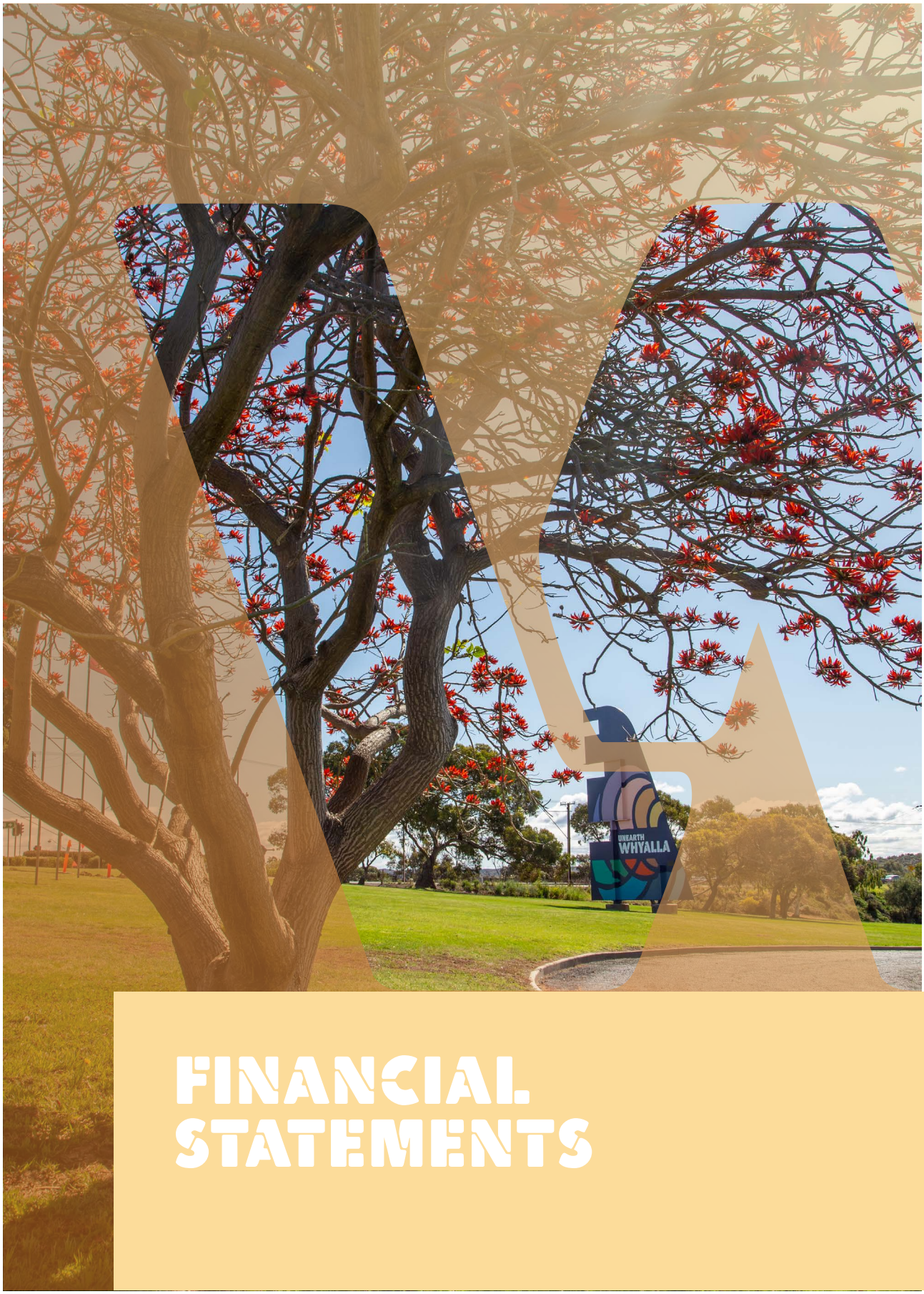
Council has also reviewed and updated its Risk Management Framework to strengthen risk governance, improve consistency and support informed decision-making.

Health and wellbeing initiatives, including the Employee Assistance Program, annual skin checks and health assessments, support employee wellbeing and form part of Council's broader risk mitigation approach.

Council annually undertakes a Work Health Safety and Injury Management Plans and Programs Review. Annually the areas for attention shift relevant to updates, legislative, strategic or operations factors. The key focus areas over 25-26 include;

- **Drug and Alcohol Management;**
- **Fitness for Work;**
- **Psychosocial Risk Management;**
- **Contractor Management;**
- **Hazard Management; and**
- **Training and Competency.**

These initiatives support continuous improvement, legislative compliance and effective WHS and risk management.




PHOTOGRAPHY BY KAREN BILNEY

# FINANCIAL STATEMENTS



THE CORPORATION OF THE CITY OF WHYALLA

# GENERAL PURPOSE FINANCIAL STATEMENTS

**For the year ended 30 June 2026**

# The Corporation of the City of Whyalla

## General Purpose Financial Statements

for the year ended 30 June 2026

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# The Corporation of the City of Whyalla

## General Purpose Financial Statements

for the year ended 30 June 2026

## Certification of Financial Statements

**We have been authorised by the Council to certify the financial statements in their final form.**

**In our opinion:**

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2026 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Justin Commons
**Chief Executive Officer**

09 October 2026

Phillip Stone
**Mayor**

09 October 2026

# The Corporation of the City of Whyalla

## Statement of Comprehensive Income

for the year ended 30 June 2026

| | Notes | 2026 $ '000 | 2025 $ '000 |
|---|---|---|---|
| **Income** | | | |
| Rates | 4a | 28,106 | 27,247 |
| Statutory charges | 4b | 489 | 461 |
| User charges | 4c | 5,871 | 5,105 |
| Grants, subsidies and contributions - operating | 4g | 10,159 | 10,249 |
| Grants, subsidies and contributions - capital | 4g | 912 | 595 |
| Investment income | 4d | 66 | 68 |
| Reimbursements | 4e | 16 | 75 |
| Other income | 4f | 1,325 | 1,615 |
| **Total income** | | 46,944 | 45,415 |
| **Expenses** | | | |
| Employee costs | 5a | 15,690 | 14,712 |
| Materials, contracts and other expenses | 5b | 20,487 | 20,218 |
| Depreciation, amortisation and impairment | 5c | 10,089 | 9,323 |
| Finance costs | 5d | 300 | 816 |
| **Total expenses** | | 46,566 | 45,069 |
| Operating surplus / (deficit) | | 378 | 346 |
| Physical resources received free of charge | 4i | – | 45 |
| Amounts received specifically for new or upgraded assets | 4g | 6,031 | 23,946 |
| Asset disposal and fair value adjustments | 6 | (1,098) | 6,605 |
| Net surplus / (deficit) | | 5,311 | 30,942 |
| **Other comprehensive income** | | | |
| **Amounts which will not be reclassified subsequently to operating result** | | | |
| Changes in revaluation surplus - I,PP&E | 11a | 12,683 | 21,076 |
| **Total other comprehensive income** | | 12,683 | 21,076 |
| Total comprehensive income | | 17,994 | 52,018 |

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# The Corporation of the City of Whyalla

## Statement of Financial Position

as at 30 June 2026

| | Notes | 2026 $ '000 | 2025 $ '000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and cash equivalent assets | 7a | 390 | 8,099 |
| Trade and other receivables | 7b | 6,034 | 3,790 |
| Inventories | 7c | 2,534 | 2,548 |
| **Total current assets** | | 8,958 | 14,437 |
| **Non-current assets** | | | |
| Other non-current assets | 8 | 1,284 | 2,364 |
| Infrastructure, property, plant and equipment | 9 | 431,923 | 416,287 |
| **Total non-current assets** | | 433,207 | 418,651 |
| TOTAL ASSETS | | 442,165 | 433,088 |
| **LIABILITIES** | | | |
| **Current liabilities** | | | |
| Trade and other payables | 10a | 5,067 | 11,995 |
| Borrowings | 10b | 2,500 | 2,000 |
| Provisions | 10c | 2,525 | 2,503 |
| **Total current liabilities** | | 10,092 | 16,498 |
| **Non-current liabilities** | | | |
| Borrowings | 10b | – | 2,500 |
| Provisions | 10c | 1,233 | 1,244 |
| **Total non-current liabilities** | | 1,233 | 3,744 |
| TOTAL LIABILITIES | | 11,325 | 20,242 |
| Net assets | | 430,840 | 412,846 |
| **EQUITY** | | | |
| Accumulated surplus | | 72,533 | 65,300 |
| Asset revaluation reserves | 11a | 356,675 | 343,992 |
| Other reserves | 11b | 1,632 | 3,554 |
| Total equity | | 430,840 | 412,846 |

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# The Corporation of the City of Whyalla

## Statement of Changes in Equity

for the year ended 30 June 2026

| $ '000 | Notes | Accumulated surplus | Asset revaluation reserve | Other reserves | Total equity |
|---|---|---|---|---|---|
| **2026** | | | | | |
| Balance at the end of previous reporting period | | 65,300 | 343,992 | 3,554 | 412,846 |
| Net surplus / (deficit) for year | | 5,311 | – | – | 5,311 |
| **Other comprehensive income** | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 9a | – | 12,683 | – | 12,683 |
| Total comprehensive income | | 5,311 | 12,683 | – | 17,994 |
| Transfers between reserves | | 1,922 | – | (1,922) | – |
| Balance at the end of period | | 72,533 | 356,675 | 1,632 | 430,840 |
| **2025** | | | | | |
| Balance at the end of previous reporting period | | 37,680 | 322,916 | 232 | 360,828 |
| Net surplus / (deficit) for year | | 30,942 | – | – | 30,942 |
| **Other comprehensive income** | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 9a | – | 21,076 | – | 21,076 |
| Total comprehensive income | | 30,942 | 21,076 | – | 52,018 |
| Transfers between reserves | | (3,322) | – | 3,322 | – |
| Balance at the end of period | | 65,300 | 343,992 | 3,554 | 412,846 |

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# The Corporation of the City of Whyalla

## Statement of Cash Flows

for the year ended 30 June 2026

| | Notes | 2026 $ '000 | 2025 $ '000 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Receipts | | | |
| Rates receipts | | 28,066 | 26,926 |
| Statutory charges | | 507 | 478 |
| User charges | | 6,253 | 5,439 |
| Grants, subsidies and contributions (operating purpose) | | 10,200 | 10,265 |
| Investment receipts | | 66 | 68 |
| Reimbursements | | 18 | 82 |
| Other receipts | | 1,783 | 9,900 |
| Payments | | | |
| Payments to employees | | (16,298) | (14,566) |
| Payments for materials, contracts and other expenses | | (28,032) | (20,262) |
| Finance payments | | (364) | (924) |
| **Net cash provided by (or used in) operating activities** | 13b | 2,199 | 17,406 |
| **Cash flows from investing activities** | | | |
| Receipts | | | |
| Amounts received specifically for new or upgraded assets | | 4,221 | 24,290 |
| Grants utilised for capital purposes | | 912 | 595 |
| Sale of real estate developments | | – | 885 |
| Sale of replaced assets | | 171 | 165 |
| Sale of surplus assets | | 1 | 12,554 |
| Payments | | | |
| Expenditure on renewal/replacement of assets | | (7,341) | (9,189) |
| Expenditure on new/upgraded assets | | (5,891) | (22,331) |
| **Net cash provided (or used in) investing activities** | | (7,927) | 6,969 |
| **Cash flows from financing activities** | | | |
| Receipts | | | |
| Proceeds from borrowings | | 14,425 | 34,700 |
| Proceeds from bonds and deposits | | 96 | 39 |
| Payments | | | |
| Repayment of bonds and deposits | | (77) | (120) |
| Repayments of borrowings | | (16,425) | (51,000) |
| **Net cash provided by (or used in) financing activities** | | (1,981) | (16,381) |
| **Net increase (decrease) in cash held** | | (7,709) | 7,994 |
| plus: cash & cash equivalents at beginning of period | | 8,099 | 105 |
| Cash and cash equivalents held at end of period | 13a | 390 | 8,099 |

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Contents of the Notes accompanying the General Purpose Financial Statements


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# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

### (1) Basis of preparation

#### 1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* dated 09 October 2026

#### 1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to landfill restoration. Further information in relation to the estimation of these liabilities are given in the relevant sections of these Notes.

#### 1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars ($'000).

### (2) The local government reporting entity

The Corporation of the City of Whyalla is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Grundel street, Whyalla Norrie. These financial statements include the Council's operations.

### (3) Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

| $'000 | Cash Payment Received | Annual Allocation | Annual Net Timing Difference | Cumulative Net Timing Difference |
|---|---|---|---|---|
| 2023/24 | $509 | $6,113 | -$5,604 | $0 |
| 2024/25 | $9,810 | $6,464 | +$3,346 | +$3,346 |
| 2025/26 | $ 9,314 | $ 6,872 | +$ 2,442 | +$5,788 |

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

The Adjusted Operating Surplus Ratio disclosed in Note 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

### (4) Cash, cash equivalents and other financial instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 1999*. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 14.

### (5) Inventories

#### 5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with *AASB 102 Inventories* and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

#### 5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

### (6) Infrastructure, property, plant and equipment

#### 6.1 Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

#### 6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

Examples of capitalisation thresholds applied during the year are given below (or in Note 9). No capitalisation threshold is applied to the acquisition of land or interests in land.

| | |
|---|---|
| Office Furniture & Equipment | $5,000 |
| Other Plant & Equipment | $5,000 |
| Buildings - New Construction/Extensions | $10,000 |
| Open Space Structures | $10,000 |
| Street Furniture & Playground Equipment | $5,000 |
| Road Construction & Reconstruction | $10,000 |
| Paving & Footpaths, Kerbs & Gutters | $5,000 |
| Drains & Culverts | $5,000 |
| Reticulation Extensions | $5,000 |
| Sidelines & Household Connections | $5,000 |
| Irrigation | $5,000 |

### 6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

### 6.4 Depreciation of non-current assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

***Plant, Furniture & Equipment***

| | |
|---|---|
| Office Equipment | 5 to 10 years |
| Office Furniture | 10 to 20 years |
| Vehicles and Road-Making Equipment | 5 to 8 years |
| Other Plant and Equipment | 5 to 15 years |
| Street Furniture | 10 to 20 years |

***Building & Other Structures***

| | |
|---|---|
| Buildings – Masonry (overall) | 50 to 100 years |
| Buildings – Other Construction | 20 to 40 years |
| Buildings – Roofing | 40 to 60 years |
| Buildings – Services | 10 to 100 years |
| Buildings – Interior | 20 to 40 years |
| Buildings – Sub-Structure | 50 to 120 years |
| Buildings – Super Structure | 50 to 100 years |
| Open Space Structures – Masonry and Engineered Structures | 50 to 100 years |
| Open Space Structures – Other Construction | 20 to 40 years |
| Playground Equipment | 5 to 20 years |

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

***Infrastructure***

| | |
|---|---|
| Sealed Roads – Surface | 15 to 30 years |
| Sealed Roads – Lower Surface / Single Layer | 45 to 100 years |
| Sealed Roads – Carparks | 30 to 50 years |
| Sealed Roads – Pavement Base | 65 to 100 years |
| Sealed Roads – Pavement Sub-Base | 400 to 750 years |
| Unsealed Roads | 10 to 20 years |
| Paving & Footpaths, Kerbs & Gutters - Surface | 25 to 75 years |
| Paving & Footpaths, Kerbs & Gutters - Sub-Surface | 100 to 300 years |
| Traffic Signals & School Crossings | 25 years |
| Stormwater - Drains | 70 to 100 years |
| Stormwater - Culverts | 70 to 100 years |
| Stormwater - Flood Control Structures | 70 to 100 years |
| Stormwater - Dams and Reservoirs | 70 to 100 years |
| Stormwater - Reticulation Pipes | 70 to 120 years |
| Irrigation - Primary Supply Lines | 80 years |
| Irrigation - Secondary Supply Lines | 50 years |
| Irrigation - Sub-Surface Supply Lines (Tertiary) | 25 years |
| Irrigation - Pump Stations & Controls | 10 to 20 years |
| Irrigation - Sprinklers, Drippers and Valves | 15 to 20 years |
| Irrigation - Miscellaneous | 25 to 50 years |

### 6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

### 6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

### (7) Payables

#### 7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

#### 7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

### (8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of “Payables”.

### (9) Employee benefits

#### 9.1 Salaries, Wages & Compensated Absences

Liabilities for employees’ entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for unused sick leave.

#### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme and other superannuation funds. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 17.

### (10) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change.

Given there is no air space remaining in the Landfill, all adjustments made to the provision for the capping of landfill cell obligations in future years are recognised through the Statement of Comprehensive Income for the life of the Provision.

As the future cash outflows are estimates that can materially impact the value of the provision, they will be externally verified once every 5 years. In the intervening years the costs are indexed. The last external review was undertaken by Waste and Management Services as at 30 June 2025, with the next review due by 30 June 2030.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

### (11) Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

#### 11.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

#### i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

#### ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

#### iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

### (12) GST implications

In accordance with UIG Abstract 1031 "*Accounting for the Goods & Services Tax*"

- Receivables and creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

### (13) New accounting standards and UIG interpretations

**Standards issued by the AASB not yet effective**

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not yet effective as of 30 June 2026. These standards have not yet been adopted by Council and will be incorporated into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2026.

**AASB 2024-2: Amendments to the Classification and Measurement of Financial Instruments**

AASB 2024-2 amends AASB 9 Financial Instruments and AASB 7 Financial Instruments: Disclosures to clarify how the contractual cash flows from financial assets should be assessed when determining their classification. The amendment also clarifies the derecognition requirements of financial liabilities that are settled through electronic payment systems.

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# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

## Note 1. Summary of Material Accounting Policies (continued)

This standard is effective for annual reporting periods beginning on or after 1 January 2026.

The amendment is not expected to have a material impact on the financial statements once adopted.

**AASB 18: Presentation and Disclosure in Financial Statements (Not-for-Profit Entities)**

AASB 18 replaces AASB 101 *Presentation of Financial Statements* and sets out requirements for the presentation and disclosure of information in general purpose financial statements. Amongst other changes, the standard introduces management-defined performance measures, requires items in the statement of profit or loss to be classified into one of five categories (operating, investing, financing, income taxes and discontinued operations), and enhances the requirements for the aggregation and disaggregation of information.

This standard is effective for annual reporting periods beginning on or after 1 January 2028.

Council is currently assessing the impact the standard will have on the financial statements once adopted.

**Australian Sustainability Reporting Standards (AASB S1 and AASB S2)**

The Australian Sustainability Reporting Standards comprise AASB S1 G*eneral Requirements for Disclosure of Sustainability-related Financial Information* and AASB S2 *Climate-related Disclosures*. These standards establish a framework for reporting sustainability-related and climate-related financial information.

As at 30 June 2026, AASB S1 and AASB S2 are not mandatory for local government entities. Sustainability reporting requirements for public sector entities continue to evolve in Australia. Any further application of these standards to local government will depend on the requirements adopted by the relevant legislative or regulatory authorities. Council will continue to monitor developments and assess any potential implications for future financial reporting.

### (14) Comparative figures

To ensure comparability with the current reporting period’s figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

### (15) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 2. Financial indicators

| | Indicator 2026 | Indicators 2025 | 2024 |
|---|---|---|---|
| Financial Indicators overview<br>*These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.* | | | |
| **1. Operating Surplus Ratio**<br>Operating surplus / Total operating income<br>*This ratio expresses the operating surplus as a percentage of total operating revenue.* | **0.8%** | 0.8% | (27.0)% |
| **2. Net Financial Liabilities Ratio**<br>Net financial liabilities / Total operating income<br>*Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.* | **10%** | 18% | 71% |
| **Adjustments to Ratios**<br>*In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.* | | | |
| **Adjusted Operating Surplus Ratio**<br>Operating surplus / Total operating income | **(6.8)%** | (7.1)% | (9.2)% |
| **Adjusted Net Financial Liabilities Ratio**<br>Net financial liabilities / Total operating income | **25%** | 28% | 61% |
| **3. Asset Renewal Funding Ratio**<br>Asset renewals / Infrastructure and Asset Management Plan required expenditure<br>*Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.* | **152%** | 79% | 95% |

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# The Corporation of the City of Whyalla

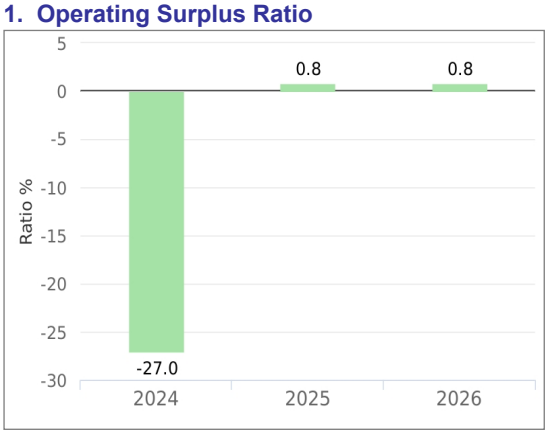
## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 2. Financial indicators (continued)

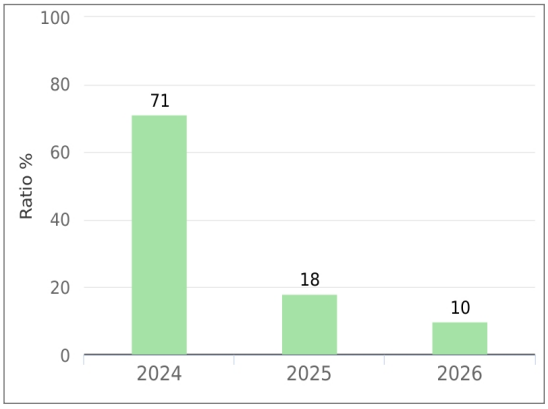
### Financial indicators - graphs

#### 1. Operating Surplus Ratio



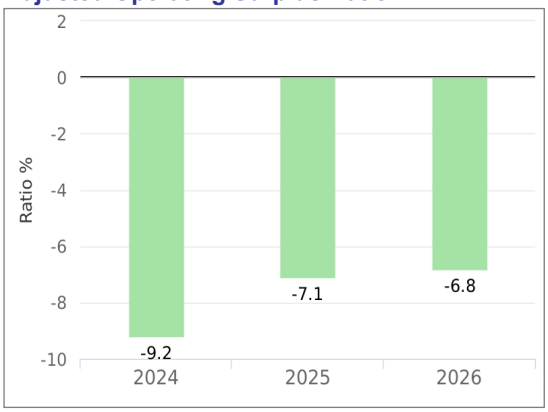

| Purpose of operating surplus ratio | Commentary on 2025/26 result |
|---|---|
| | 2025/26 ratio 0.8% |
| This indicator is to determine the percentage the operating revenue varies from operating expenditure | The timing difference of Financial Assistance Grants has culminated in the ratio displaying a positive result for the year. The Adjusted Operating Surplus Ratio provides a better measure of Council's underlying result. |

#### 2. Net Financial Liabilities Ratio




| Purpose of net financial liabilities ratio | Commentary on 2025/26 result |
|---|---|
| | 2025/26 ratio 10% |
| This indicator shows the significance of the net amount owed to others, compared to operating revenue | This ratio is impacted by the timing difference of Financial Assistance Grants being lower than it otherwise would be. The adjusted Net Financial Liabilities Ratio provides a better measure of Council's underlying debt. |

#### Adjusted Operating Surplus Ratio




| Purpose of adjusted operating surplus ratio | Commentary on 2025/26 result |
|---|---|
| | 2025/26 ratio (6.8)% |
| This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure | While the ratio shows a deficit result, this is aligned with the original budget position. The result shows that Council continues to move back towards a breakeven result, which will occur over the coming years. |

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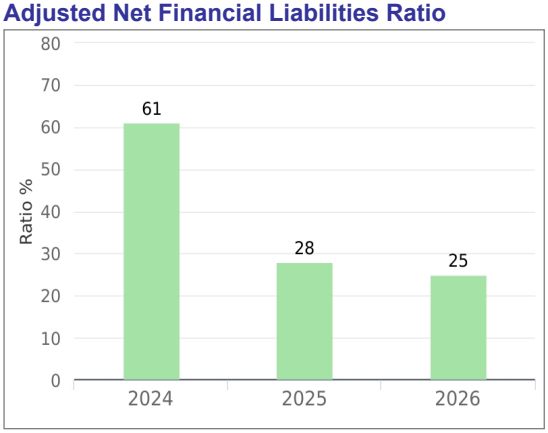
# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

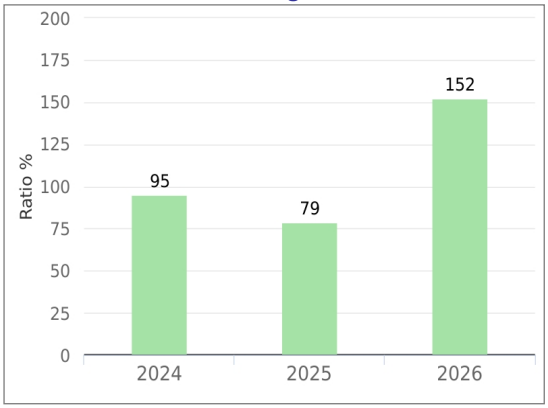
## Note 2. Financial indicators (continued)

### Adjusted Net Financial Liabilities Ratio




| Purpose of adjusted net financial liabilities ratio | Commentary on 2025/26 result |
|---|---|
| This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure | 2025/26 ratio 25%<br>This ratio shows that Council's debt levels are relatively low when compared to overall revenue, meaning that current borrowing levels are not of concern. This ratio is expected to drop slowly over time. |

### 3. Asset Renewal Funding Ratio




| Purpose of asset renewal funding ratio | Commentary on 2025/26 result |
|---|---|
| This indicator aims to determine if assets are being renewed and replaced in an optimal way | 2025/26 ratio 152%<br>The high level of this ratio this year is due to the completion of renewal works that were deferred from earlier years and offsets the lower results that were achieved over the previous few financial years. |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 3. Uniform presentation of finances

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| The following is a high-level summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards. | | |
| All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis. | | |
| The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances. | | |
| Income | | |
| Rates | 28,106 | 27,247 |
| Statutory charges | 489 | 461 |
| User charges | 5,871 | 5,105 |
| Grants, subsidies and contributions - capital | 912 | 595 |
| Grants, subsidies and contributions - operating | 10,159 | 10,249 |
| Investment income | 66 | 68 |
| Reimbursements | 16 | 75 |
| Other income | 1,325 | 1,615 |
| **Total Income** | 46,944 | 45,415 |
| Expenses | | |
| Employee costs | (15,690) | (14,712) |
| Materials, contracts and other expenses | (20,487) | (20,218) |
| Depreciation, amortisation and impairment | (10,089) | (9,323) |
| Finance costs | (300) | (816) |
| **Total Expenses** | (46,566) | (45,069) |
| **Operating surplus / (deficit)** | 378 | 346 |
| Net timing adjustment for general purpose grant funding | (2,442) | (3,346) |
| Less: grants, subsidies and contributions - capital | (912) | (595) |
| **Net outlays on existing assets** | | |
| Capital expenditure on renewal and replacement of existing assets | (7,341) | (9,189) |
| Add back depreciation, amortisation and impairment | 10,089 | 9,323 |
| Add back proceeds from sale of replaced assets | 171 | 165 |
| | 2,919 | 299 |
| **Net outlays on new and upgraded assets** | | |
| Capital expenditure on new and upgraded assets (including investment property and real estate developments) | (5,891) | (22,331) |
| Add back grants, subsidies and contributions - capital new/upgraded | 912 | 595 |
| Add back amounts received specifically for new and upgraded assets | 4,221 | 24,290 |
| Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale) | 1 | 13,439 |
| | (757) | 15,993 |
| Adjusted annual net impact to financing activities (surplus/(deficit)) | (814) | 12,697 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 4. Income

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **(a) Rates** | | |
| **General rates** | | |
| General rates | 22,960 | 22,864 |
| Less: mandatory rebates | (374) | (386) |
| Less: discretionary rebates, remissions and write-offs | (346) | (925) |
| **Total general rates** | 22,240 | 21,553 |
| **Other rates (including service charges)** | | |
| Landscape levy | 1,099 | 1,071 |
| Waste collection | 4,808 | 4,674 |
| Less: discretionary rebates, remissions and write-offs | (277) | (274) |
| **Total other rates (including service charges)** | 5,630 | 5,471 |
| **Other charges** | | |
| Penalties for late payment | 236 | 223 |
| **Total other charges** | 236 | 223 |
| Total rates | 28,106 | 27,247 |
| **(b) Statutory charges** | | |
| Planning, Development and Infrastructure Act fees | 115 | 108 |
| Town planning fees | 52 | 49 |
| Health and septic tank inspection fees | 2 | 12 |
| Animal registration fees and fines | 241 | 220 |
| Parking fines / expiation fees | 21 | 14 |
| Other licences, fees and fines | 58 | 58 |
| Total statutory charges | 489 | 461 |
| **(c) User charges** | | |
| Cemetery/crematoria fees | 341 | 312 |
| Hall and equipment hire | 37 | 22 |
| Property lease | 455 | 351 |
| Sales - general | 136 | 145 |
| Subsidies received on behalf of users | 1,498 | 1,287 |
| Sundry | 350 | 337 |
| Airport Charges | 2,319 | 2,038 |
| Marina Fees | 64 | 68 |
| Child Care Centre | 553 | 478 |
| Waste Fees | 118 | 67 |
| Total user charges | 5,871 | 5,105 |

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 4. Income (continued)

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **(d) Investment income** | | |
| Interest on Investments | | |
| - Local Government Finance Authority | 52 | 44 |
| - Banks and other | 14 | 24 |
| Total investment income | 66 | 68 |
| **(e) Reimbursements** | | |
| Roadworks | 2 | – |
| Private works | 6 | 1 |
| Other | 8 | 74 |
| Total reimbursements | 16 | 75 |
| **(f) Other income** | | |
| Rebates received | 944 | 900 |
| Sundry | 256 | 582 |
| Management Other Income | 11 | 15 |
| Finance Debt Collection | 84 | 56 |
| Quarry Income | 30 | 62 |
| Total other income | 1,325 | 1,615 |
| **(g) Grants, subsidies and contributions** | | |
| **Capital grants, subsidies and contributions** | | |
| Amounts received specifically for new or upgraded assets | 6,031 | 23,946 |
| **Total amounts received for new or upgraded assets** | 6,031 | 23,946 |
| **Other grants, subsidies and contributions - capital** | | |
| Untied - Local roads and community | 912 | 595 |
| **Total Other grants, subsidies and contributions - capital** | 912 | 595 |
| **Operating grants, subsidies and contributions** | | |
| Untied - Financial Assistance Grant | 9,314 | 9,810 |
| Library and communications | 144 | 159 |
| Sundry | 701 | 280 |
| **Total other grants, subsidies and contributions - operating** | 10,159 | 10,249 |
| Total grants, subsidies and contributions | 17,102 | 34,790 |

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# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 4. Income (continued)

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **(i) Sources of grants** | | |
| Commonwealth Government | 1,326 | 622 |
| State Government | 15,688 | 34,100 |
| Other | 88 | 68 |
| **Total** | 17,102 | 34,790 |

### (h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, and are required to be repaid to the funding body if not expended, are as follows:

| | | |
|---|---|---|
| **Unexpended at the close of the previous reporting period** | 3,554 | 232 |
| **Less:** | | |
| *Expended during the current period from revenues recognised in previous reporting periods* | | |
| Roads infrastructure | (2,311) | (7) |
| Heritage and cultural services | (54) | (23) |
| Other | (1,189) | (137) |
| **Subtotal** | (3,554) | (167) |
| **Plus:** | | |
| *Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions* | | |
| Roads infrastructure | 183 | 2,311 |
| Heritage and cultural services | 3 | 5 |
| Other | 1,446 | 1,173 |
| **Subtotal** | 1,632 | 3,489 |
| **Unexpended at the close of this reporting period** | 1,632 | 3,554 |
| **Net increase (decrease) in assets subject to conditions in the current reporting period** | (1,922) | 3,322 |

### (i) Physical resources received free of charge

| | | |
|---|---|---|
| Other | – | 45 |
| Total physical resources received free of charge | – | 45 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 5. Expenses

| | Notes | 2026 $ '000 | 2025 $ '000 |
|---|---|---|---|
| **(a) Employee costs** | | | |
| Salaries and wages | | 11,996 | 11,209 |
| Employee leave expense | | 1,921 | 1,998 |
| Superannuation - defined contribution plan contributions | 17 | 1,397 | 1,241 |
| Superannuation - defined benefit plan contributions | 17 | 165 | 176 |
| Workers' compensation insurance | | 305 | 293 |
| Less: capitalised and distributed costs | | (94) | (205) |
| Total operating employee costs | | 15,690 | 14,712 |
| Total number of employees (full time equivalent at end of reporting period) | | 139 | 137 |
| **(b) Materials, contracts and other expenses** | | | |
| **(i) Prescribed expenses** | | | |
| Auditor's remuneration | | | |
| - Auditing the financial reports | | 19 | 18 |
| Bad and doubtful debts | | (1) | 24 |
| Elected members' expenses | | 313 | 316 |
| Election expenses | | 8 | 8 |
| **Subtotal - prescribed expenses** | | 339 | 366 |
| **(ii) Other materials, contracts and expenses** | | | |
| Contractors | | 10,008 | 8,590 |
| Energy | | 1,560 | 1,579 |
| Water | | 1,483 | 1,344 |
| Insurance | | 580 | 551 |
| Maintenance | | 235 | 354 |
| Legal expenses | | 82 | 290 |
| Levies paid to Government - Landscape levy | | 1,097 | 1,071 |
| Levies - other | | 45 | 54 |
| Parts, accessories and consumables | | 1,302 | 1,301 |
| Professional services | | 850 | 991 |
| Subscriptions, Licences and Memberships | | 1,372 | 1,301 |
| Transfer from Works in Progress | | – | 344 |
| Sundry | | 1,534 | 2,082 |
| **Subtotal - Other material, contracts and expenses** | | 20,148 | 19,852 |
| Total materials, contracts and other expenses | | 20,487 | 20,218 |

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 5. Expenses (continued)

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **(c) Depreciation, amortisation and impairment** | | |
| **(i) Depreciation and amortisation** | | |
| Land improvements | 1,082 | 923 |
| Buildings and other structures | 1,744 | 1,713 |
| Infrastructure | | |
| - Stormwater drainage | 722 | 707 |
| - Irrigation Systems | 341 | 334 |
| - Playgrounds | 177 | 136 |
| - Roads & Footpaths | 4,153 | 4,068 |
| - Runway Assets | 664 | 240 |
| Plant and equipment | 734 | 715 |
| Furniture and fittings | 198 | 191 |
| Street Furniture | 81 | 81 |
| Other assets | 193 | 215 |
| Total depreciation, amortisation and impairment | 10,089 | 9,323 |
| **(d) Finance costs** | | |
| Interest on overdraft and short-term drawdown | 300 | 816 |
| Total finance costs | 300 | 816 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 6. Asset disposal and fair value adjustments

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **Infrastructure, property, plant and equipment** | | |
| **(i) Assets renewed or directly replaced** | | |
| Proceeds from disposal | 171 | 165 |
| Less: carrying amount of assets sold | (1,269) | (3,561) |
| **Gain (loss) on disposal** | (1,098) | (3,396) |
| **(ii) Assets surplus to requirements** | | |
| Proceeds from disposal | 1 | 12,554 |
| Less: carrying amount of assets sold | (1) | (3,140) |
| **Gain (loss) on disposal** | – | 9,414 |
| **Real estate development assets** | | |
| Proceeds from disposal | – | 885 |
| Less: carrying amount of assets sold | – | (298) |
| **Gain (loss) on disposal** | – | 587 |
| Net Gain (Loss) on Disposal | (1,098) | 6,605 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 7. Current assets

| | | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|---|
| **(a) Cash and cash equivalent assets** | | | |
| Cash on hand and at bank | | 90 | 8,099 |
| Short term deposits and bills, etc. | | 300 | – |
| Total cash and cash equivalent assets | | 390 | 8,099 |
| **(b) Trade and other receivables** | | | |
| Rates - general and other | | 2,264 | 2,233 |
| Council rates postponement scheme | | 49 | 40 |
| Accrued revenues | | 2,200 | 89 |
| Debtors - general | | 705 | 693 |
| GST recoupment | | 303 | 272 |
| Prepayments | | 520 | 485 |
| Sundry | | 9 | 10 |
| **Subtotal** | | 6,050 | 3,822 |
| Less: provision for expected credit losses | | (16) | (32) |
| Total trade and other receivables | | 6,034 | 3,790 |
| **(c) Inventories** | | | |
| Stores and materials | | 77 | 114 |
| Trading stock | | 129 | 106 |
| Real estate developments | 8 | 2,328 | 2,328 |
| Total inventories | | 2,534 | 2,548 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 8. Non-current assets

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **Other non-current assets** | | |
| **Other** | | |
| Capital work in progress | 1,284 | 2,364 |
| Total other non-current assets | 1,284 | 2,364 |
| **Other disclosures** | | |
| **Real estate developments - current and non-current** | | |
| (Valued at the lower of cost and net realisable value) | | |
| Industrial and commercial | 2,328 | 2,328 |
| Total real estate for resale | 2,328 | 2,328 |
| **Represented by:** | | |
| Acquisition costs | 414 | 414 |
| Development costs | 1,782 | 1,782 |
| Finance costs | 132 | 132 |
| **Subtotal** | 2,328 | 2,328 |
| Total real estate for resale | 2,328 | 2,328 |
| **Apportionment of real estate developments** | | |
| Current assets | 2,328 | 2,328 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

## Note 9. Infrastructure, Property, Plant & Equipment

### Infrastructure, property, plant and equipment

| | | as at 30/06/25 | | | | Asset movements during the reporting period | | | | | | | | as at 30/06/26 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Fair Value Level | At Fair Value $ '000 | At Cost $ '000 | Accumulated Depreciation $ '000 | Carrying amount $ '000 | Asset Additions New / Upgrade $ '000 | Asset Additions Renewals $ '000 | WDV of Asset Disposals $ '000 | Depreciation Expense (Note 5c) $ '000 | WIP Transfers $ '000 | Adjustments & Transfers $ '000 | Revaluation Decrements to Equity (ARR) (Note 9) $ '000 | Revaluation Increments to Equity (ARR) (Note 9) $ '000 | At Fair Value $ '000 | At Cost $ '000 | Accumulated Depreciation $ '000 | Carrying amount $ '000 |
| Land | 2 | 9,274 | – | – | 9,274 | – | – | – | – | – | – | – | 260 | 9,534 | – | – | 9,534 |
| Land | 3 | 31,950 | – | – | 31,950 | – | – | – | – | – | – | – | 895 | 32,844 | – | – | 32,844 |
| Land improvements | 3 | 45,819 | – | (19,356) | 26,463 | 2,993 | 2,800 | (453) | (1,082) | 87 | – | (462) | 1,410 | 51,771 | – | (20,015) | 31,756 |
| Buildings and other structures | 2 | 12,209 | – | (12,209) | – | – | 25 | – | – | – | – | (368) | 343 | 12,577 | – | (12,577) | – |
| Buildings and other structures | 3 | 108,188 | – | (52,126) | 56,062 | 572 | 1,026 | (471) | (1,744) | (177) | – | (986) | 3,040 | 111,622 | – | (54,300) | 57,322 |
| Infrastructure | | | | | | | | | | | | | | | | | |
| - Stormwater drainage | 3 | 79,431 | – | (37,069) | 42,362 | – | 107 | – | (722) | – | – | (1,054) | 2,149 | 81,687 | – | (38,844) | 42,843 |
| - Irrigation Systems | 3 | 12,645 | – | (4,800) | 7,845 | 17 | 141 | (1) | (341) | 2 | – | (3,137) | 4,063 | 16,854 | – | (8,265) | 8,589 |
| - Playgrounds | 3 | 3,025 | – | (1,443) | 1,582 | – | 677 | (101) | (177) | 21 | – | (2) | 97 | 3,563 | – | (1,466) | 2,097 |
| - Roads & Footpaths | 3 | 301,038 | – | (100,927) | 200,111 | 36 | 1,622 | (174) | (4,153) | (266) | – | (2,784) | 8,121 | 309,547 | – | (107,035) | 202,512 |
| - Runway Assets | 3 | 32,524 | – | (544) | 31,980 | 2,033 | – | – | (664) | 1,521 | – | (2) | 1,100 | 37,088 | – | (1,120) | 35,968 |
| Plant and equipment | | – | 7,269 | (3,529) | 3,740 | 5 | 615 | (70) | (734) | – | – | – | – | – | 7,500 | (3,944) | 3,556 |
| Furniture and fittings | | – | 3,089 | (1,979) | 1,110 | 119 | 313 | – | (198) | (107) | – | – | – | – | 3,208 | (1,972) | 1,236 |
| Street Furniture | | – | 2,272 | (1,243) | 1,029 | – | 16 | – | (81) | – | – | – | – | – | 2,288 | (1,325) | 963 |
| Other assets | | – | 4,763 | (1,984) | 2,779 | 116 | – | – | (193) | – | – | – | – | – | 4,880 | (2,177) | 2,703 |
| **Total infrastructure, property, plant and equipment** | | 636,103 | 17,393 | (237,209) | 416,287 | 5,891 | 7,342 | (1,270) | (10,089) | 1,081 | – | (8,795) | 21,478 | 667,087 | 17,876 | (253,040) | 431,923 |
| Comparatives | | 580,079 | 16,546 | (216,199) | 380,426 | 22,331 | 9,233 | (6,701) | (9,323) | (411) | (344) | (23,818) | 44,894 | 636,103 | 17,393 | (237,209) | 416,287 |

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 9. Infrastructure, Property, Plant & Equipment (continued)

### Valuation of infrastructure, property, plant & equipment and investment property

#### Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

*AASB 13 Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 9(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

#### Information on valuations

**Fair value hierarchy level 2 valuations** - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

**Fair value hierarchy level 3 valuations of land** - Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

**Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets** -There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

#### Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

#### Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

## Note 9. Infrastructure, Property, Plant & Equipment (continued)

### Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

### Land, Land Improvements & Playgrounds

- Basis of valuation: Fair Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the depreciated replacement cost between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads and water has not been recognised in these reports. Land acquired for road or marine purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

No capitalisation threshold is applied to the acquisition of land or interests in land.

Level 3 classified land and land improvements assets relate to properties where there is an inability or restriction on Council to sell this asset in the open market.

Depreciation for 2026/27 is projected to increase by $280,000, or 22%.

### Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of condition audit and full revaluation: 30 June 2025
- Date of indexation: 30 June 2026
- Valuer: Public Private Property and Sproutt

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Buildings have been disclosed as either Fair Value Hierarchy Level 2 valuations or as Fair Value Hierarchy Level 3 valuations, in accordance with AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. This method has significant inherent uncertainties, relaying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Depreciation for 2026/27 is projected to increase by $81,000, or 5%.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 9. Infrastructure, Property, Plant & Equipment (continued)

### Infrastructure

*Roads, Footpaths and Runway Assets*

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2023
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $153,000, or 3%.

*Stormwater Drainage*

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2024
- Date of indexation: 30 June 2026
- Valuer: Tonkin Consulting Pty Ltd

Council applies indexation to the unit rates between comprehensive revaluations, based on the Local Government Price Index, with the most recent indexation applied as at 30 June 2026.

Depreciation for 2026/27 is projected to increase by $20,000, or 3%.

*Irrigation*

- Written down current replacement cost
- Date of condition audit and full revaluation: 30 June 2026
- Valuer: Know-Ledge Asset Management Pty Ltd and Modelve

Depreciation for 2026/27 is projected to increase by $32,000, or 9%.

### Plant & Equipment

These assets are recognised at cost.

### All other Assets

These assets are recognised at cost.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 10. Liabilities

| | 2026 Current $ '000 | 2026 Non Current $ '000 | 2025 Current $ '000 | 2025 Non Current $ '000 |
|---|---|---|---|---|
| **(a) Trade and other payables** | | | | |
| Goods and services | 2,000 | – | 6,469 | – |
| Payments received in advance | 2,602 | – | 4,412 | – |
| Accrued expenses - employee entitlements | 265 | – | 853 | – |
| Accrued expenses - finance costs | 107 | – | 171 | – |
| Accrued expenses - other | 43 | – | 59 | – |
| Deposits, retentions and bonds | 50 | – | 31 | – |
| Total trade and other payables | 5,067 | – | 11,995 | – |
| **(b) Borrowings** | | | | |
| Loans | 2,500 | – | 2,000 | 2,500 |
| Total Borrowings | 2,500 | – | 2,000 | 2,500 |
| **(c) Provisions** | | | | |
| Employee entitlements (including oncosts) | 2,525 | 119 | 2,503 | 130 |
| Landfill Capping and Closure | – | 1,114 | – | 1,114 |
| Total provisions | 2,525 | 1,233 | 2,503 | 1,244 |

All interest bearing liabilities are secured over the future revenues of the Council

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 11. Reserves

| | as at 30/06/25 Opening Balance $ '000 | Increments (Decrements) $ '000 | Transfers $ '000 | Impairments $ '000 | as at 30/06/26 Closing Balance $ '000 |
|---|---|---|---|---|---|
| **(a) Asset revaluation reserve** | | | | | |
| Land | 29,521 | 1,155 | – | – | 30,676 |
| Land improvements | 8,135 | 948 | – | – | 9,083 |
| Buildings and other structures | 38,685 | 2,029 | – | – | 40,714 |
| Infrastructure | | | | | |
| - Stormwater drainage | 41,134 | 1,095 | – | – | 42,229 |
| - Irrigation Systems | 1,733 | 926 | – | – | 2,659 |
| - Playgrounds | 1,934 | 95 | – | – | 2,029 |
| - Roads & Footpaths | 210,721 | 5,337 | – | – | 216,058 |
| - Runway Assets | 12,129 | 1,098 | – | – | 13,227 |
| **Total asset revaluation reserve** | 343,992 | 12,683 | – | – | 356,675 |
| Comparatives | 322,916 | 21,076 | – | – | 343,992 |

| | as at 30/06/25 Opening Balance $ '000 | Tfrs to Reserve $ '000 | Tfrs from Reserve $ '000 | Other Movements $ '000 | as at 30/06/26 Closing Balance $ '000 |
|---|---|---|---|---|---|
| **(b) Other reserves** | | | | | |
| Committed Funds Reserve | 3,554 | 1,632 | (3,554) | – | 1,632 |
| **Total other reserves** | 3,554 | 1,632 | (3,554) | – | 1,632 |
| Comparatives | 232 | 3,489 | (167) | – | 3,554 |

### Purposes of reserves

**Asset revaluation reserves**
The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

**Committed Funds Reserve**
The committed funds reserve is used to record amounts committed for brought forward projects, unexpended grant funds and developer contributions.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 12. Assets subject to restrictions

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained. | | |
| **Cash and financial assets** | | |
| Other Contributions | 11 | 1 |
| Federal Government | 67 | 48 |
| State Government | 1,554 | 3,505 |
| Total cash and financial assets | 1,632 | 3,554 |
| Total assets subject to externally imposed restrictions | 1,632 | 3,554 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 13. Reconciliation to Statement of Cash Flows

| | Notes | 2026 $ '000 | 2025 $ '000 |
|---|---|---|---|
| **(a) Reconciliation of cash** | | | |
| Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows: | | | |
| Total cash and equivalent assets | 7a | 390 | 8,099 |
| **Balances per Statement of Cash Flows** | | 390 | 8,099 |
| **(b) Reconciliation of Operating Result** | | | |
| **Net surplus/(deficit)** | | 5,311 | 30,942 |
| **Non-cash items in income statements** | | | |
| Depreciation, amortisation and impairment | | 10,089 | 9,323 |
| Non-cash asset acquisitions | | – | (45) |
| Grants for capital acquisitions treated as investing activity | | (6,944) | (24,541) |
| Net (gain)/loss on disposals | | 1,098 | (6,605) |
| | | 9,554 | 9,074 |
| **Add (less): changes in net current assets** | | | |
| Net (increase)/decrease in receivables | | (2,228) | (80) |
| Change in allowances for under-recovery of receivables | | (16) | (3) |
| Net (increase)/decrease in inventories | | 13 | (45) |
| Net (increase)/decrease in other assets | | 1 | – |
| Net increase/(decrease) in trade and other payables | | (5,136) | 8,284 |
| Net increase/(decrease) in unpaid employee benefits | | 11 | (8) |
| Net increase/(decrease) in other provisions | | – | 184 |
| **Net cash provided by (or used in) operations** | | 2,199 | 17,406 |
| **(c) Financing arrangements** | | | |
| **Unrestricted access was available at balance date to the following lines of credit:** | | | |
| Bank overdrafts | | 500 | 500 |
| Corporate credit cards | | 37 | 37 |
| LGFA cash advance debenture facility | | 26,000 | 26,000 |

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 14. Financial instruments

**Recognised financial instruments**

### Bank, deposits at call, short term deposits

**Accounting Policy:**
Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

**Terms & Conditions:**
Deposits are returning fixed interest rates between 4.15% and 4.65% (2025: 0.05% and 4.15%). Short term deposits have an average maturity of 1 day and an average interest rate of 4.26% (2025: 1 day and 2.96%).

**Carrying Amount:**
Approximates fair value due to the short term to maturity.

### Receivables - rates and associated charges (including legals and penalties for late payment)

**Accounting Policy:**
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms & Conditions:**
Secured over the subject land, arrears attract interest of 8.50% (2025: 9.15%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**
Approximates fair value (after deduction of any allowance).

### Receivables - fees and other charges

**Accounting policy:**
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms and conditions:**
Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

**Carrying amount:**
Approximates fair value (after deduction of any allowance).

### Receivables - other levels of government

**Accounting policy:**
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

**Terms and conditions:**
Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

**Carrying amount:**
Approximates fair value.

### Liabilities - creditors and accruals

**Accounting policy:**
Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 14. Financial instruments (continued)

**Terms and conditions:**
Liabilities are normally settled on 30 day terms.

**Carrying amount:**
Approximates fair value.

### Liabilities - interest bearing borrowings

**Accounting Policy:**
Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

**Terms & Conditions:**
Secured over future revenues, borrowings are repayable and interest is charged at fixed and variable rates between 5.60% and 5.85% (2025: 1.90% and 5.60%).

**Carrying Amount:**
Approximates fair value.

### Liabilities - leases

**Accounting policy:**
Accounted for in accordance with AASB 16 as stated in Note 16.

| | Due < 1 year $ '000 | Due > 1 year and ≤ 5 years $ '000 | Due > 5 years $ '000 | Total Contractual Cash Flows $ '000 | Carrying Values $ '000 |
|---|---|---|---|---|---|
| **2026** | | | | | |
| **Financial assets** | | | | | |
| Cash and cash equivalents | 390 | – | – | 390 | 390 |
| Receivables | 5,514 | – | – | 5,514 | 5,514 |
| Total financial assets | 5,904 | – | – | 5,904 | 5,904 |
| **Financial liabilities** | | | | | |
| Payables | 2,200 | – | – | 2,200 | 2,200 |
| Current borrowings | 2,500 | – | – | 2,500 | 2,500 |
| Non-current borrowings | – | – | – | – | – |
| Total financial liabilities | 4,700 | – | – | 4,700 | 4,700 |
| **2025** | | | | | |
| **Financial assets** | | | | | |
| Cash and cash equivalents | 8,099 | – | – | 8,099 | 8,099 |
| Receivables | 3,822 | – | – | 3,822 | 3,305 |
| Total financial assets | 11,921 | – | – | 11,921 | 11,404 |
| **Financial liabilities** | | | | | |
| Payables | 6,730 | – | – | 6,730 | 6,730 |
| Current borrowings | 2,002 | – | – | 2,002 | 2,000 |
| Non-current borrowings | 140 | 2,507 | – | 2,647 | 2,500 |
| Total financial liabilities | 8,872 | 2,507 | – | 11,379 | 11,230 |

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 14. Financial instruments (continued)

The following interest rates were applicable to Council's borrowings at balance date:

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | Weighted Avg Interest Rate | Carrying Value | Weighted Avg Interest Rate | Carrying Value |
| | $ '000 | $ '000 | $ '000 | $ '000 |
| Overdraft | 10.72% | – | 10.57% | – |
| Fixed interest rates | 5.60% | 2,500 | 3.96% | 4,500 |
| | | 2,500 | | 4,500 |

**Net fair value**

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

### Risk exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 7 and 8 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

**Liquidity Risk** is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

continued on next page ...

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 14. Financial instruments (continued)

### Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| As at 1 July | 32 | 35 |
| Provisions | (4) | 16 |
| Write-off | (12) | (16) |
| Less reversals | – | (1) |
| Other movements | – | (2) |
| As at 30 June | 16 | 32 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 15. Capital expenditure and investment property commitments

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **(a) Capital commitments** | | |
| **Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:** | | |
| Land Improvements | 7,455 | 2,734 |
| Buildings | 781 | 127 |
| Infrastructure | 5,909 | 8,495 |
| | 14,145 | 11,356 |
| **These expenditures are payable:** | | |
| Not later than one year | 11,685 | 11,356 |
| Later than one year and not later than 5 years | 2,460 | – |
| | 14,145 | 11,356 |
| **(b) Other expenditure commitments** | | |
| **Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:** | | |
| Audit Services | 101 | 93 |
| Waste Management Services | 4,542 | 4,484 |
| Other Maintenance Contracts | 2,829 | 2,210 |
| Other | 6,733 | 4,822 |
| | 14,205 | 11,609 |
| **These expenditures are payable:** | | |
| Not later than one year | 7,472 | 7,390 |
| Later than one year and not later than 5 years | 6,733 | 4,219 |
| | 14,205 | 11,609 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 16. Leases

### (i) Council as a lessee

Council leases a former high school site from the State Government to be used as its principal offices, while investigating what site will form the best long term option for this purpose. Council is dependent on this arrangement in the short to medium term to be able to continue delivering services to the community. The initial lease term is for 4 years with approximately 1 year remaining on this term. The lease payment is $1 per annum (if requested). The lease covers the formal high school building and the surrounding grounds. Council can only use the building for civic purposes and all sub-leasing must be approved by the Education Department and must be on similar terms as Council's lease. It should be noted that Council is responsible for all ground maintenance of the site, costing approximately $190,000 per annum, which forms part of the consideration for Council having use of the site. Council has commenced the process to enter into a new longer term lease of the site.

### (ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 4.

**Investment property**

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 4. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:** | | |
| Not later than one year | 291 | 317 |
| Later than one year and not later than 5 years | 719 | 913 |
| Later than 5 years | 606 | 1,979 |
| | 1,616 | 3,209 |

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

### Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (12.00% in 2025/26; 11.50% in 2024/25). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

### Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2024/25) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

### Contributions to other superannuation schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

### 1. Land under roads and water

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads and water has not been recognised in the reports. Land acquired for road or marine purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 353 km of road reserves, of average width 20 metres and one land parcel under water, containing the Whyalla Jetty.

### 2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductable "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

### 3. Bank guarantees

Council has no bank guarantees.

### 4. Legal expenses

Council is the planning consent authority for its area under the *Planning, Development and Infrastructure Act 2016*. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no notice of any appeals against planning decisions made prior to reporting date.

Council is responsible for the operations of the Mount Laura and, previously, the Newton Street landfill sites. The cost of Councils' obligations in relation to the Mount Laura site has been included in Note 10. The Newton Street site is monitored and costs are expensed on an annual basis. Requirements for future restorations have not been identified as at 30 June 2026. If applicable, once identified, the amount will be included and amortised on an annual basis.

## Note 19. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2026, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date the financial report was authorised for issue by certificate under regulation 15 of the *Local Government (Financial Management) Regulations 2026* as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is not aware of any "non adjusting events" that merit disclosure.

# The Corporation of the City of Whyalla

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

## Note 20. Related party transactions

### Key management personnel

#### Transactions with key management personnel

The key management personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999 . In all 39 persons were paid the following total compensation

| | 2026<br>$ '000 | 2025<br>$ '000 |
|---|---|---|
| **The compensation paid to key management personnel comprises:** | | |
| Short-term employee benefits | 3,983 | 3,866 |
| Post-employment benefits | 408 | 380 |
| Long-term benefits | 371 | 345 |
| Termination benefits | 81 | 18 |
| Total | 4,843 | 4,609 |
| Rentals for Council property | 13 | – |
| Total | 13 | – |

Seven key management personnel and relatives own or are employed by retail businesses from which various supplies were purchased as required either for cash or on 30 day account. The total amount purchased from these businesses for the 2025/26 financial year was $3,723,961 with aggregate purchases from four of these individual businesses exceeding $5,000 during the year. The majority of this cost relates to council's waste management contract.

All purchases were made in accordance with council's procurement policy and were entered into on arms-length terms. Any KMPs with a conflict of interest were not involved in the procurement decisions.

Four close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Two key management personnel or close family members (including related parties) lodged a total of two planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Two planning and building approvals without conditions were granted during the year. Total fees for these applications (all of which are payable on lodgement) amounted to $229.

One property owned by council is rented to an employee at market rates.

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# INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

**To the members of the Corporation of the City of Whyalla**

## Opinion

We have audited the accompanying financial report of the Corporation of the City of Whyalla (the Council), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the Corporation of the City of Whyalla.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011.*

## Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Council's responsibility for the financial report

Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

## Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**



**Tim Muhlhausler** CA, Registered Company Auditor
Partner

13 October 2026

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# INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

**To the members of the Corporation of the City of Whyalla**

## Opinion

We have audited the compliance of the Corporation of the City of Whyalla (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2025 to 30 June 2026 have been conducted properly and in accordance with law.

In our opinion, the Corporation of the City of Whyalla has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to internal controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2025 to 30 June 2026.

## Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## The Council's responsibility for internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

## Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement.

## Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2025 to 30 June 2026. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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**Limitations of controls**

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

**Limitation of use**

This report has been prepared for the members of the Council in accordance with Section 129 of the *Local Government Act 1999* in relation to the internal controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**



**Tim Muhlhausler** CA, Registered Company Auditor
Partner

13 October 2026

# The Corporation of the City of Whyalla

## General Purpose Financial Statements

for the year ended 30 June 2026

## Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Corporation of the City of Whyalla for the year ended 30 June 2026, the Council's Auditor, Galpins Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Justin Commons
**Chief Executive Officer**

Laurie Kozlovic
**Presiding Member, Audit and Risk Committee**

**Date: 09 October 2026**

# THE CORPORATION OF THE CITY OF WHYALLA

**GENERAL PURPOSE FINANCIAL STATEMENTS**
**For the year ended 30 June 2026**

**Statement by Auditor**

I confirm that, for the audit of the financial statements of the Corporation of the City of Whyalla for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulation 2011*.

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**

**Tim Muhlhausler** CA, Registered Company Auditor

Partner

11 September 2026

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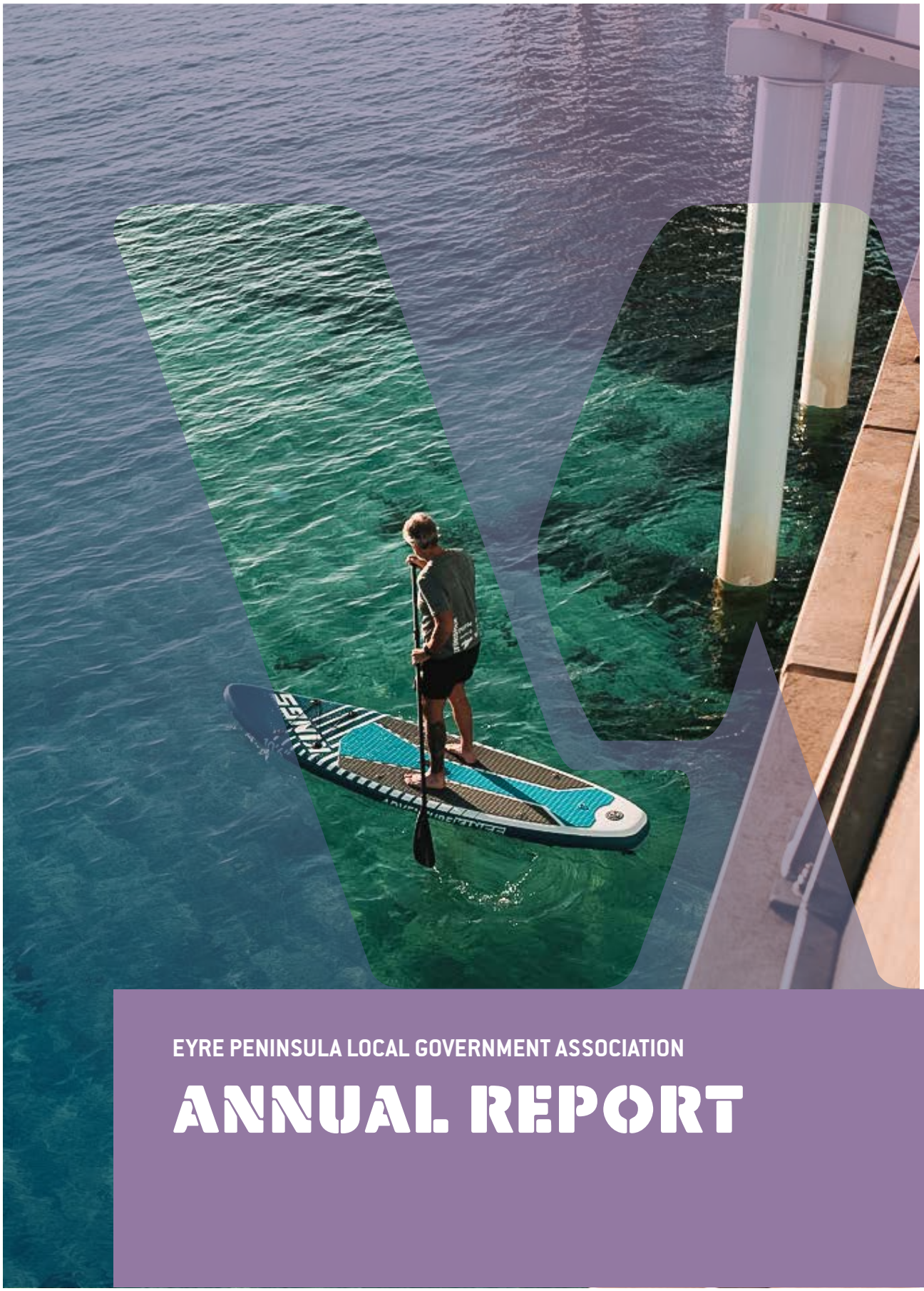
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# ANNUAL REPORT