

Financial and Non-Financial Performance Reporting



Modified Quarter 4 Report

April to June 2024

Council Meeting - 24 June 2024

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1 Executive Summary

This report is for the period April to June 2024 and outlines Council's preliminary position and performance for the 2023-24 Financial Year.

The Profit and Loss, Balance Sheet and Financial Indicators will be completed as part of the Annual Reporting process which is to be finalised no later than 30 September 2024.

Cashflow Statement

As of 30 June 2024, Council is holding \$2.38 million in its operating bank account which is a decrease from the start of the financial year's holdings of \$10.98 million. Council did not receive an advance allocation of its 2024/25 Financial Assistance Grant prior to 30 June 2024. Council has been advised that 85% of the full allocation of this grant will be received in early July 2024.

Projects

Management has split the projects into four categories for reporting purposes. Across all categories, Council has a \$16.46 million capital works program, with 59% expended at the reporting date.

Property: Council has a \$6.2 million capital works program being delivered on council owned buildings and associated infrastructure, with 57% being expended during the financial year.

Plant and Equipment: – Council has a \$2.4 million capital works program being delivered on council owned plant and equipment, with 59% being expended during the financial year

Roads Infrastructure: Council has a \$7.35 million capital works program being delivered on roads related infrastructure, which includes roads, footpaths, drainage, kerb and channels with 63% being expended during the financial year.

Other Infrastructure: Council has a \$500,000 capital works program being delivered on other infrastructure, which includes recreation, community facilities and transfer station infrastructure with 42% being expended during the financial year.

Budget Impact and Changes

During the quarter Council received:

- \$350,891 in additional funding for the Warracknabeal Early Years Precinct
- \$200,000 for the Stage 2 of Rupanyup Library Precinct development
- \$48,366 for the Woomelang Bowling Club Carpark project
- \$24,800 in additional funding for change management support for the rollout of the pre-prep program in its early year services for next year.

Rates and Charges

The 2023-24 rate notices were released during the first quarter, with ratepayers having the option to pay in full by 15 February 2024 or by four instalments due on 30 September 2023, 30 November 2023, 28 February 2024 and 31 May 2024.

At the end of the quarter 98% of the current years rates balance has been collected.

Rates in the arrears balance at the end of the quarter was \$1.048 million. This is a decrease of \$148,000 or 12% from the balance at the beginning of the quarter.

Non-Financial Performance

Indicators noted during the quarter that reached an unacceptable level include:

- Staff absenteeism for the quarter was consistent with the previous quarter and totalled 5.47%. This is above the tolerance level of 3%.
- Community Satisfaction Survey results were released for the 2024 year, with the overall performance of the council rated at 58. This is a decrease of 1 from the result in the prior year. The tolerance level is set at 60.
- The Heat Wave Plan is past 60 days overdue.

- There is one contract past due, which relates to the Minyip Caravan Park Cabins – the project is expected to achieve practical completion in July 2024.

Occupational Health and Safety

There was 109.5 hours of lost time due to injuries during the quarter, with a total of 910.5 hours lost for the year. There were 19 incidents, hazards, near misses and public incidents registered during the quarter, with two of these being noted as high risk rating.

Strategic Risk Register

A review of the ten strategic risks and the associated control measure effectiveness was completed for the quarter, with the risk ratings maintained as per the period quarter. Risk appetite statement was reviewed and adopted by Council during the quarter at the Council Meeting on 22 May 2024. Next quarters reporting will utilise the updated risk appetite statement metrics and risk tolerance ranges throughout the non financial reporting component of this report.

Conclusion

Council is working towards delivering a large program and delivering on its Council Plan objectives through a delivery of a detailed operational plan.

Management will continue to monitor the risks associated with delivering a large capital and operational program by continuously enhancing its reporting for analysis purposes.

2 Cashflow Statement

Jul 2023 - Jun 2024

Cashflow from Operating Activities:

Grants - Capital	6,081,017
Grants - Operating	4,689,906
Interest received	326,259
Rent received	56,842
Trust funds and deposits taken	164,013
Other Income	632,980
Rates and Charges	14,896,615
Statutory Fees and Fines	220,937
User Fees	800,021
Net GST refund	972,539
Employee Costs	(12,349,972)
Materials and Services	(9,154,906)
Other Expenses	(2,891,326)
Net Cashflow from Operating Activities	4,444,925

Cashflow from Investing Activities:

Proceeds from sale of property, plant and equipment	73,528
Payment for property, plant and equipment	(15,919,672)
Net Cashflow from Investing Activities	(15,846,144)

Cashflow from Financing Activities:

Proceeds from Loan	500,000
Payment for Loan	(19,688)
Net Cashflow from Financing Activities	480,312

Net Cashflows	(10,920,907)
Bank at Beginning	17,618,413
Bank at End	6,697,506

3 Rates and Charges

Ward Total Rates & Charges	2022/2023 Budget	2022/2023 Actuals	2023/2024 Budget	Actual YTD Receipts	Rebates	Outstanding Rates		Total
						Current	Arrears/Legal/Interest	
Dunmunkle	\$4,773,381.74	\$383,612.92	\$4,931,401.59	-\$5,008,563.20	-\$88,534.65	\$98,808.05	\$240,465.90	\$339,273.95
Hopetoun	\$4,052,072.24	\$618,675.01	\$4,429,568.92	-\$4,515,316.41	-\$67,483.01	\$153,333.09	\$471,346.44	\$624,679.53
Warracknabeal	\$5,946,276.50	\$495,469.11	\$6,420,361.02	-\$6,385,095.52	-\$98,840.04	\$120,293.70	\$336,760.13	\$457,053.83
Grand Total	\$14,771,730.48	\$1,497,757.04	\$15,781,331.53	-\$15,908,975.13	-\$254,857.70	\$372,434.84	\$1,048,572.47	\$1,421,007.31

2022-23 Budget: Represents the amount raised in the 2022-23 financial year for General Rates, Fire Services Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge.

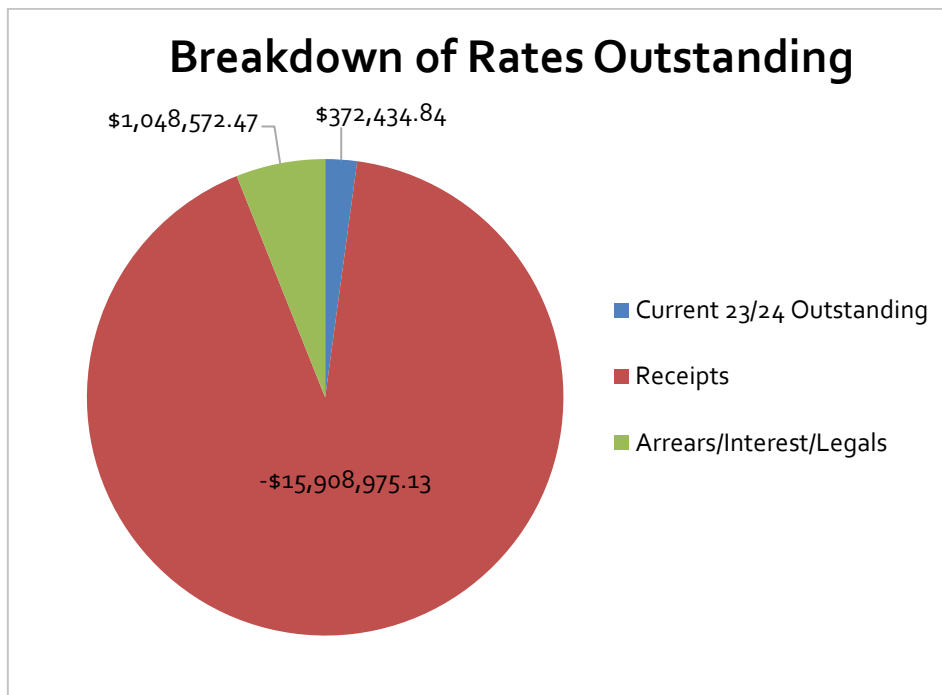
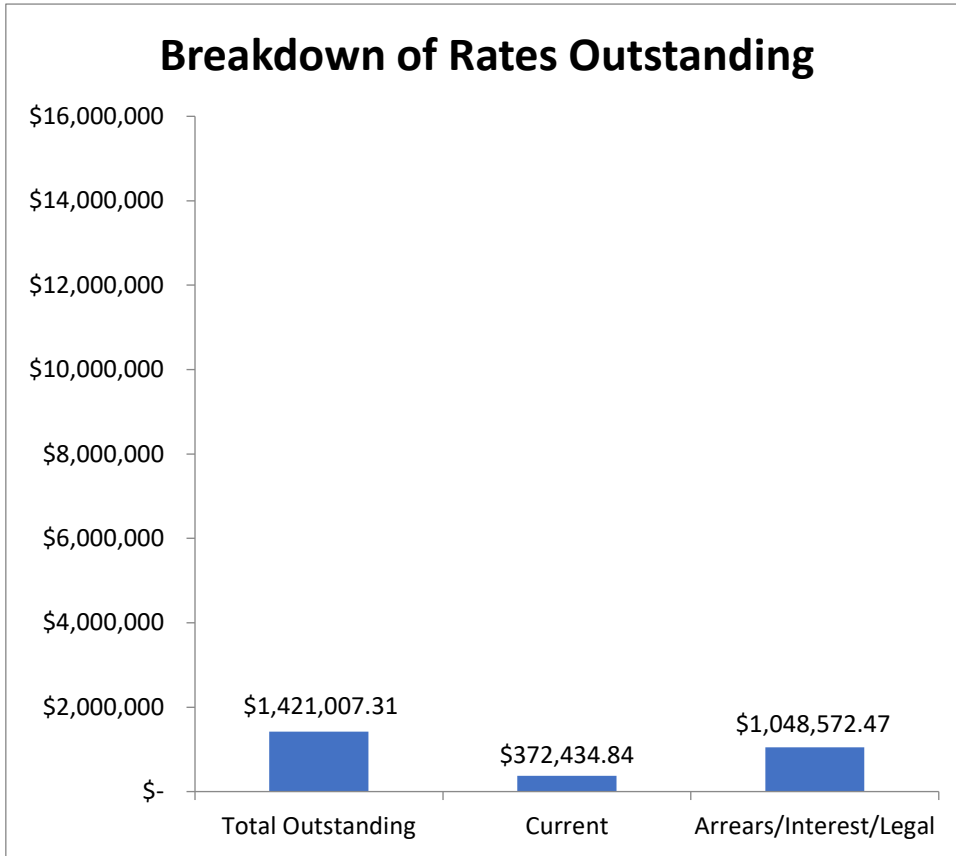
The **2022-23 Actuals** relates to the amount outstanding from the above raised charges as of 30 June 2023.

The **2023-2024 Budget** represents the amount raised in General Rates, Fire Services Levy, Waste and Garbage Charges, Recycling Charges and the Municipal Charge for the 2023-24 financial year.

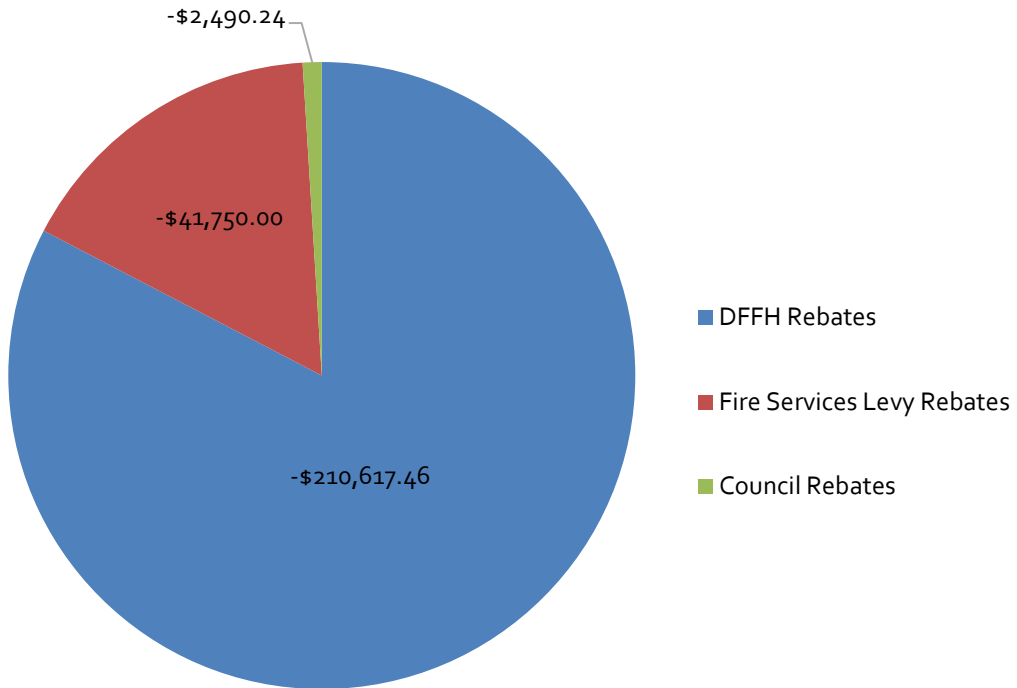
The **Actual YTD Receipts** represents the value collected as of 30 June 2024 along with the **Rebates** to be claimed from the Department of Families, Fairness and Housing and State Revenue Office. The receipts relate to both arrears payments and/or current rates and charges.

Outstanding Rates is separated into three categories. Current represents the balance owing on the Rates and Charges raised for the current financial year (e.g., Budget \$15.7m raised, \$1.4m currently outstanding). Arrears/Legal/Interest is amount outstanding from prior years, providing a total balance of current and arrears outstanding rates and charges.

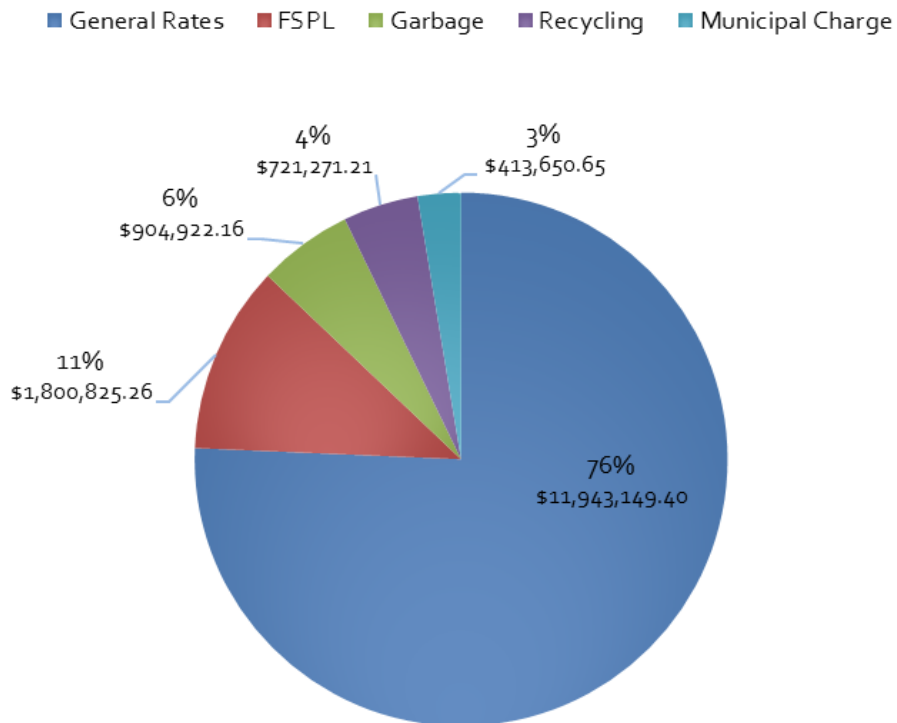
Debt Collection: Council has referred outstanding rates and charges to our Debt Collection Agency where there is a likelihood that the amount maybe recovered.



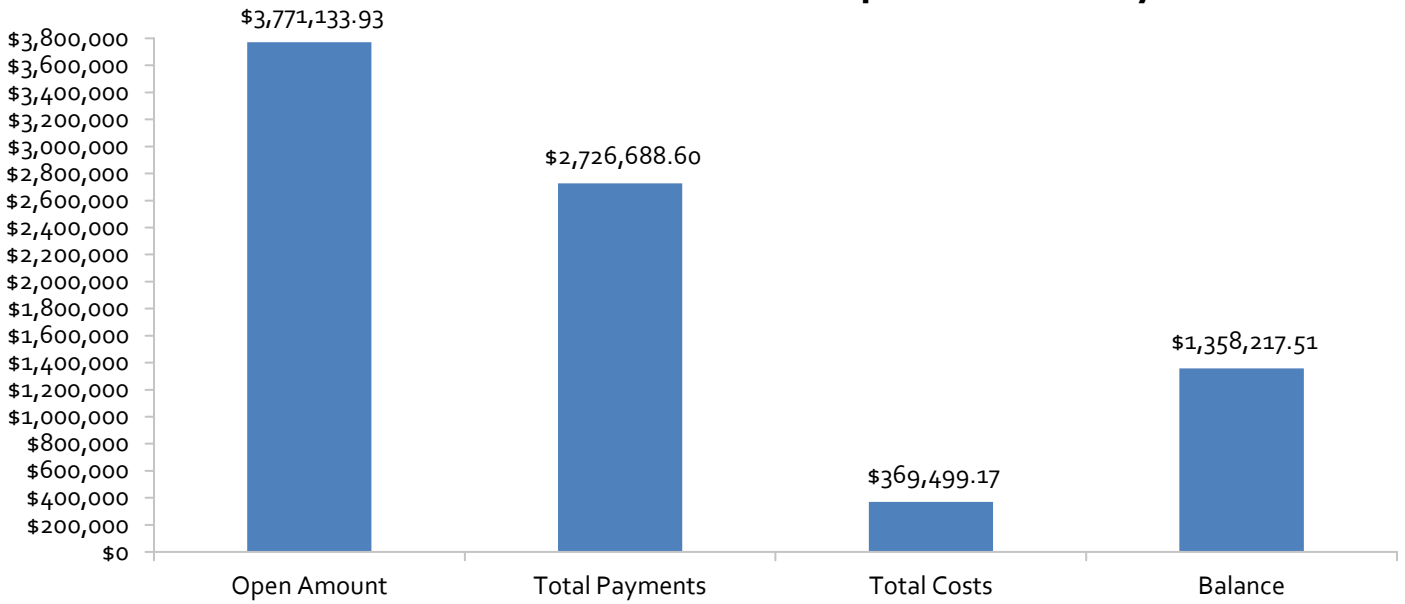
2023/24 Rebates



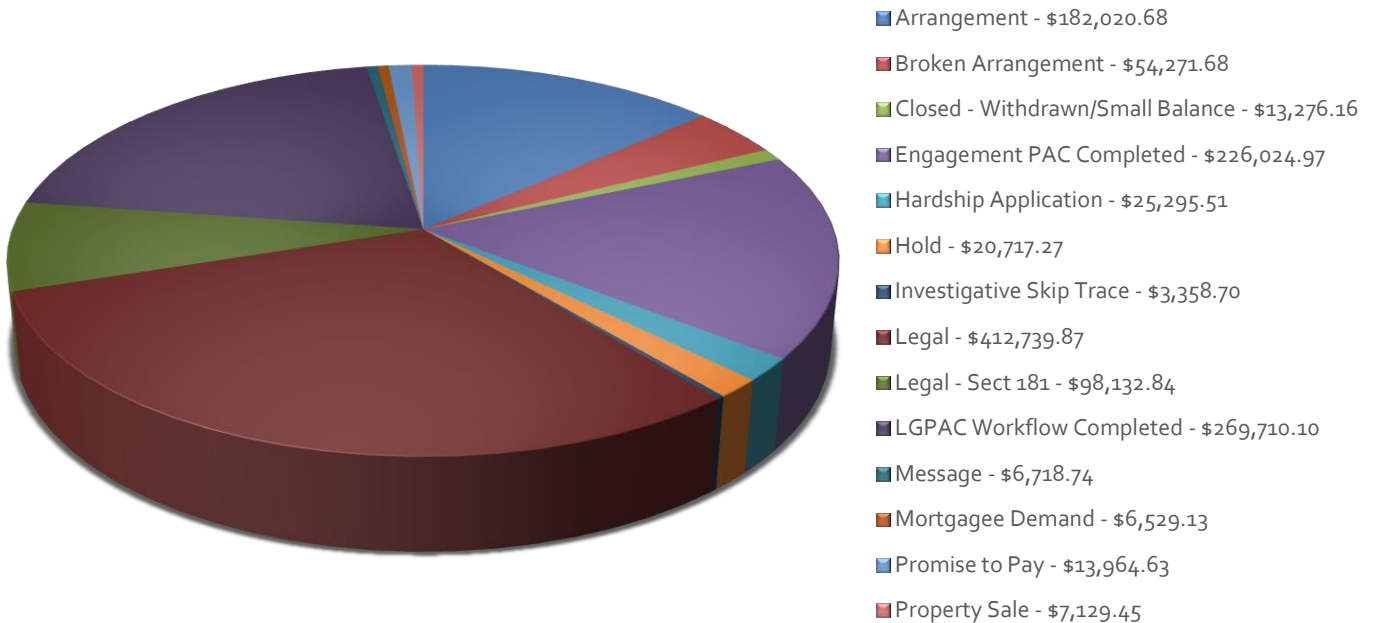
Rates & Charges Calculation 2023/24



CollectAU Debt Collection Report Summary



CollectAU Debt Collection Account Status



4 Quarterly Statement – 181G Local Government Act 1989

The Chief Executive Officer must ensure that the quarterly financial statements include the following information:

Record of each Environmental upgrade agreement entered into in the last quarter, and the rateable land to which the agreement relates	<ul style="list-style-type: none"> Nil
Each environmental upgrade charge approved in respect of the agreements referred above and the value of the charges.	<ul style="list-style-type: none"> Nil
The total number of environmental upgrade charges in operation in the last quarter.	<ul style="list-style-type: none"> Nil
The total value of all environmental upgrade charge payments that have fallen due and have not been paid	<ul style="list-style-type: none"> Nil
The total value of all environmental upgrade charge payments that are yet to fall due.	<ul style="list-style-type: none"> Nil

5 Summary of Budget Impacts and Changes

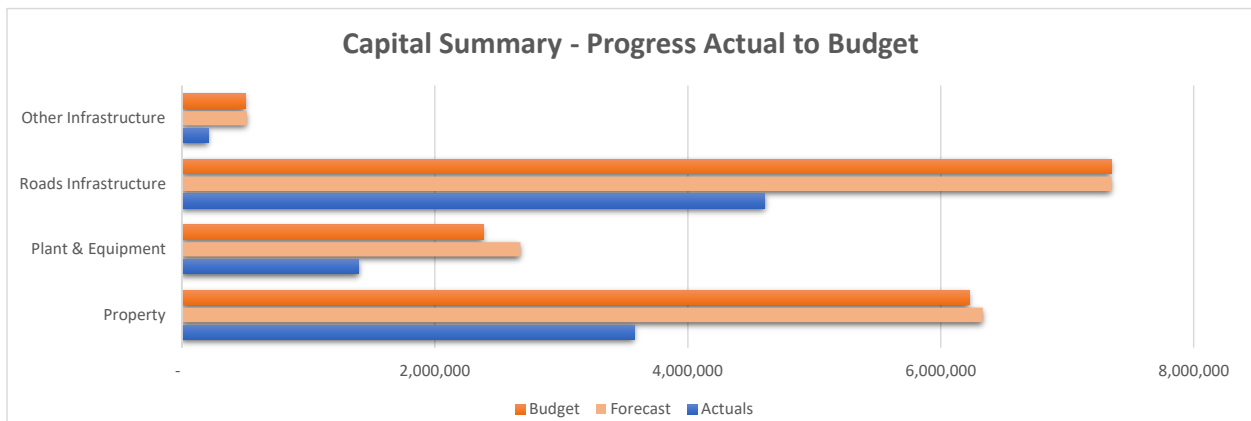
Outlined below is the fund received since the development and adoption of the 2023-24 Financial Year budget.

Description of Project	Funding Source	Amount Received
Sustainability Victoria - Circular Economy Councils Fund - Yarriambiack Mobile Recycling Station trailer that will collect a range of items for recycling and aggregate them at the Warracknabeal Transfer Station.	State Government	\$190,400
Wombat Crossing - Scott Street, Warracknabeal. Council will be required to contribute an \$68,000 to this project.	TAC Local Government Program	\$68,000
Safer School Precinct – Werrigar Street, Warracknabeal	TAC Local Government Program	\$25,000
Onsite Domestic Wastewater Management Planning – Department of Energy, Environment and Climate Action I to update it's Domestic Wastewater Management Plan to reflect contemporary risk management and regulation of onsite wastewater.	State Government	\$20,000
Early Years Management Funding – increased funding rate for 2024 announced by state government which is higher than budgeted for. Includes additional support loading component.	State Government	\$16,830
Maternal & Child Health Funding – Funding adjusted from budgeted amount as per 2023-24 funding allocation, announced in November 2023.	State Government	\$14,353
Maternal & Child Health Funding – Additional new funding allocated for Extra Hours Universal MCH and Lactation Consultant support and training for four years through the 2023-24 State Budget	State Government	\$6,916
Flexible Local Transport Solutions Program - Footpaths	State Government	\$53,850
Warracknabeal Children's Centre – Building Blocks Capacity Expansion	State Government	\$350,891
Rupanyup Community Library Precinct – Stage 2 Outdoor activation Program – 2023-24 Living Libraries Infrastructure Project	State Government	\$200,000
Woomelang Bowling Club Woomelang Accessible Carpark Precinct – Tiny Towns	State Government	\$48,366
Early Years Management – Change Management Supplement Payment – Best Start, Better Life to support the pre-prep rollout.	State Government	\$24,800

6 Capital Works & Projects Program

Summary - Projects Status












	Actuals	Forecast	Budget and Carry Forward	Remaining	
Property					
Buildings	3,509,056	6,265,166	6,158,811	2,756,110	
Land	67,858	68,000	68,000	142	
	3,576,914	6,333,166	6,226,811	2,756,252	57%
Plant & Equipment					
Plant, Machinery and Equipment	1,250,230	2,496,642	2,206,000	1,246,412	
Furniture, Fixtures and Fittings	6,946	22,000	22,000	15,054	
Computers and Telecommunications	119,829	130,000	130,000	10,171	
Library books	21,049	27,000	27,000	5,951	
	1,398,054	2,675,642	2,385,000	1,277,588	59%
Infrastructure					
Roads Infrastructure					
Construction - Rural	1,159,508	2,674,180	2,674,180	1,514,672	
Construction - Urban	287,230	488,627	488,627	201,397	
Drainage	8,359	336,026	555,304	546,945	
Footpaths	227,529	492,759	492,759	265,230	
Kerb & Channel	129,790	390,000	390,000	260,210	
Reseals	473,400	612,000	451,000	22,400	
Resheets	1,275,202	1,359,000	1,359,000	83,798	
Shoulder Resheets	1,048,347	997,636	939,000	109,347	
	4,609,366	7,350,229	7,349,871	2,740,505	63%
Other Infrastructure					
Other Infrastructure	127,099	272,753	320,353	145,654	
Recreational, Leisure & Community Facilities	82,664	238,923	183,923	156,260	
	209,762	511,677	504,277	301,914	42%
Total Infrastructure	4,819,128	7,861,906	7,854,148	3,042,420	61%
TOTAL	9,794,096	16,870,714	16,465,959	7,076,260	59%



















































7 Non-Financial Performance Reporting





















Performance Indicator













	Acceptable
	Tolerable
	Unacceptable

















Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
Financial	A cautious appetite for financial volatility and desire to carefully control costs. We will monitor this by: <ul style="list-style-type: none"> We operate within the approved organisational budget expenditure limit of ≤10.0% (Operational, Capital and Labour). 	Annual Councillor approved budget	1.0% – 5.0%				N/A	Final revenue and expenditure for 2022/2023 is currently being calculated.
	<ul style="list-style-type: none"> Decrease in rates debtors from prior financial year by 10.0% 		= or >10.0%					As of 30 June 2023 the rates debtors in arrears were \$1.497 million. At 31 March, the arrears balance had decreased to \$1.197million. As at 30 June 2024, the arrears balance decreased further to \$1.049 million This is a reduction of \$148,000 for the quarter or 12.4%. The arrears balance has reduced 30% from the start of the financial year.
	<ul style="list-style-type: none"> Working capital ratio to be >100% 		>100%					Council's working capital ratio at 30 June 2023 is yet to be calculated but will be well above 100%.

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
	<ul style="list-style-type: none"> Suppliers paid in 30 days or less 		30 days or less					The average creditor days for April, May and June was 14.17days.
	Completing the Local Government Performance Reporting bi-annually and the ratio's quarterly to Councillors and A&R Committee.		Quarterly				N/A	The final LGPR report is currently being compiled for adoption with the Annual Report in September 2023.
Talent Management	<p>An accepting appetite for applying new approaches to ensure we remain an employer of choice in our region, while maintaining safety and service levels.</p> <p>We will do this by:</p> <ul style="list-style-type: none"> maintaining an annualised staff turnover rate of 15% or less over a rolling 12-month period. 	Median staff initiated turnover rate for public sector agencies.	≤15%					<p>Number of permanent staff resignations and terminations / Average number of permanent staff for a rolling twelve month period to 30 June 2024 x 100 = 13.1%.</p> <p>During the March reporting quarter, there were no staff commencing employment at Council and 3 staff resignations.</p>
	<ul style="list-style-type: none"> ensuring our rate of staff absenteeism remains at ≤3% in each month. 	VPS benchmark	<3.0%					The rate of absenteeism is at 5.47%, a slight increase from last quarter (5.12%).
	<ul style="list-style-type: none"> less than five accepted workers' compensation claims annually. 	2019 sector benchmark	<5					There was no new WorkCover claims lodged during the quarter. There have been two claims lodged throughout the financial year.
	<ul style="list-style-type: none"> Maintain the number of staff with excess of 8 weeks leave at <10%. 	Key Pay Reports	<10.0%					Council has 11 (8.27%) staff with leave more than 8 weeks. Staff with excess leave will have leave plans developed to ensure they take leave within the next 12 months.
Reputational	<p>A cautious appetite to lose a valued position of trust with our community.</p> <p>We will maintain a level of community engagement of at least 60%.</p>	Councillor - approved minimum level	≥60%	-	-	-		Community satisfaction survey for overall performance in 2024 was 58 in, down 1 from 2023 result of 59. This result was received in June 2023 quarter.
	We will address all complaints within their required timeframes in accordance with Council's Complaints Handling Policy		Complaints open >30 days					During the quarter, 5 complaints were received, with 5 of these closed. The average resolution time for these complaints for the quarter was 1 day.

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
								There were no internal or external Dispute resolution requests. No trends or systemic issues identified in complaints
Innovation	An accepting appetite to innovate through projects and R&D to benefit our community. We accept that 10% of project effort may not result in immediate or direct community benefits as long as lessons are learned for future services and products.	Annual Councillor approved budget	≥10%					Council has as invested significant time in preparing funding submissions for grants. Section 10 identifies significant successful funding submissions received during the financial year.
Corporate Governance, Compliance and Liability	A very controlled appetite for information security breaches, frauds or proven ethical complaints. We maintain a zero tolerance for such events. We will monitor this level by: <ul style="list-style-type: none"> Reporting on Number of Policies overdue, with a zero tolerance to overdue legislative policies, and 60 days for administrative policies. 	Government Information Security Policy Standard, Compliance Standard	Legislative Policies & Plans 0 instances Administrative Policies & Plans Completed and adopted within >60 days	 	 	 	 	There are no legislative policies or plans overdue. The Heat Wave Plan, is the only administrative policy or and plan overdue by 60 or more days at the end of the quarter. Revisions to the plan remain in progress.
	<ul style="list-style-type: none"> Number of extreme consequence level audit actions not rectified within one month. 	Internal and External Audits	Completed and adopted within >30 days					None outstanding on 30 June 2024.
	<ul style="list-style-type: none"> Engaging an Internal Auditor and establishing a functioning Audit and Risk Committee that meets at minimum quarterly. 	Auditor engagement						Internal Auditor appointed via an Invitation to Supply process. Audit and Risk Committee Charter adopted, and Committee appointed. Five meetings scheduled per year which includes a special meeting to consider the financial statements.

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
	<ul style="list-style-type: none"> Maintaining an Audit and Risk Committee Workplan. 	A&R Committee Charter						Audit and Risk Committee Workplan reviewed and adopted annually.
	<ul style="list-style-type: none"> Reporting quarterly to Council and the Audit and Risk Committee on the Performance Management Framework Indicators, that are based on Council's Risk Appetite. 	Financial and Non-Financial Performance Report						Continuing as per this report in 2023-24 financial year as per period years, presented quarterly.
	<ul style="list-style-type: none"> Monitoring the number of Public Liability Claims, Significant legislative breaches and reporting to Council and A&R Committee quarterly. 							<p>Council currently has two open public liability claims. There are no new public liability claims for the quarter</p> <p>There are no significant legislative breaches to report.</p> <p>Council had 0 notifiable report to WorkSafe during the quarter</p>
	<ul style="list-style-type: none"> 100% of Staff to be up to date and completed Governance and Compliance Training and Induction Program. 		100% complete					<p>All staff completed in person and/or online training.</p> <p>Good Governance in person and virtual training was completed in March 2023 for all staff. Further governance training is scheduled for all staff in July 2024. All new staff complete online modules.</p>
	<ul style="list-style-type: none"> Encouraging a 'just' culture that allows staff and community to identify and register risks, issues or complaints without fear of reprisal. 							<p>Council has actively promoted and encouraged CRM reporting. Is continuously reviewing and improving our feedback loop to the community. Actively promotes transparency in decision making. Has a well-developed Complaints Handling Policy and process.</p>
Programs and Projects	An accepting appetite to apply for funding opportunities and/or utilise Council funds to delivery programs and project that meet	Council Plan objectives.						Significant funding applications have been made applied for, a detailed breakdown was provided to Councillors the February 2024 forum. Funding

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
	Council Plan objectives and community expectations. We accept that to secure funding and to deliver additional projects and programs (in addition to current offered programs) our full-time equivalent employees may increase up to 1 FTE per \$5 million additional funds received.	Priority Project List.	1 FTE increase					submissions and updates are included in briefings as required.
	We will aim to apply for and be successful in securing funding opportunities in excess of \$1.5 million per year, in addition to already secured operational funding.		= or >\$1.5 million					Refer to section 5 for a listing of successful funding applications in addition to secured operational funding.
	We will ensure all contracts are current and no contracts are past due date.	Contracts Register	0 due					At the end of the quarter, 1 contract is past due. It relates to the Minyip Caravan Park Cabins. The project is expected to achieve practical completion in July 2024.
Strategy Execution and Change Management	An accepting appetite to be agile on the delivery of the Council Plan objectives to meet the changing internal and external environment. We accept that our Council Plan actions will be an evolving action plan being reviewed annually. We will monitor our Strategy Execution and Change Management by:	Council Plan	0 instance					There are currently no overdue strategies or plans.
	<ul style="list-style-type: none"> Monitoring the number of overdue Strategies and Plans 							
	<ul style="list-style-type: none"> Delivery on each Year of Action Plan annually 		1 x action not delivered	N/A	N/A	N/A	N/A	To be reported to Council annually. Management has adopted quarterly Council Plan performance reporting, with the a report presented to be Council in the October meeting.

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
Security and Technology	A very controlled appetite for security breaches and technology failures, due to our ICT environment not being maintained. We maintain a zero tolerance for such events. We will monitor this by: <ul style="list-style-type: none"> Aiming to have 80% of help desk tickets resolved. 	Contractor Compliance Reports	0 instances					For the quarter, 149 help desk tickets were received, and 151 tickets were successfully closed out.
	<ul style="list-style-type: none"> Ensuring all back-ups of all systems are completed and successful each day. 		>80%					
	<ul style="list-style-type: none"> Reporting annually on ICT Strategy completion 	ICT Business Transformation Strategy	1 x action not delivered	N/A	N/A	N/A	N/A	Reporting on the Annual ICT Strategy completion will be delivered to the Audit and Risk Committee Meeting on a six month basis with the next report scheduled for the July 2024 meeting
Environment and Sustainability	A controlled appetite for environment and sustainability breaches. We will maintain a zero tolerance for such events. We will monitor this level by: <ul style="list-style-type: none"> Adequate annual EPA approvals in place for saleyard and landfills. 		0 instances					Council is required to register all Landfill Sites and the Sale Yard with the Environmental Protection Authority (EPA). All Transfer Stations are registered, and landfill site have been closed. The Sale Yards is covered by a transition period. EPA officers have inspected the facility during the prior period to assess if any, potential works will be needed to comply with licensing requirements once transition period expires. No major items identified.
Political	A cautious appetite to jeopardise a well-developed political relationship across all levels of government. We will maintain a level of respect and advocacy at a Councillor Senior Management	Advocacy events and meetings	> 10 events per year					No advocacy meetings attended between the Mayor, Councillors and CEO in the fourth quarter of 2023/24, however a total of 11 attended for the year to date

Strategic Risk	Risk appetite statement	Source / Indicator	Acceptable Tolerance Range	Tolerance Traffic Light Indicator Qtr 1	Tolerance Traffic Light Indicator Qtr 2	Tolerance Traffic Light Indicator Qtr 3	Tolerance Traffic Light Indicator Qtr 4	Comment on 4 th Quarter Results
	<p>Level to achieve positive outcomes for our community.</p> <p>We will monitor this by:</p> <ul style="list-style-type: none"> Recording the number of advocacy events attended by Councillors and Senior Management, with the aim to attend at minimum 10 per year. 							

8 Asset Management

Asset Class	% Of condition assessment complete	Year Completed	Completion Due Date	Comments	Status
Road	100%	October 2020	30 June 2025	Sealed road inspection completed by IMG. Unsealed road inspection completed by Road inspector.	Sealed road condition assessment completed in 2020. Budget allocation including in 2024-25 Budget for sealed road condition assessment Gravel road network condition assessment undertaken in Q3 and Q4 of current year.
Footpath	100%	November 2022	November 2025	This is a three-year program and the data has been captured in AssetFinda.	The most recent annual condition assessment was completed in April 2024
Bridges and Culverts	100%	August 2019	December 2024	Inspection regime to be completed again in 2022.	Major bridges and culverts inspections were completed in June 2023. Moderate to minor culverts were due to be inspected in 23-24 financial year, but this has not yet been undertaken.
Buildings	100%	October 2023	December 2023	Building valuations and condition assessments undertaken and completed in October 2023.	Building inspections completed in Q2 with results to inform budget for 2024-25 financial year.
Fleet	80%		30 June 2023	Condition assessment is not applicable for fleet assets. The replacement is based on utilisation and age.	10 year Fleet replacement developed and included in budget for 2024-25 financial year.

9 Occupational Health and Safety

Quarter 4 – 1 April to 30 June 2024						
Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours	No. Incident Category - Control Measured Implemented and Assessed	Number Remain Open as of 30 June 2024	Number of WorkSafe Notified Reports
Incident	11	1	109.5	9	2	0
Near Miss	1	0	TBC	1	0	0
Hazard	0	0	TBC	0	0	0
Public Incident	7	2	TBC	7	0	0
TOTAL	19	3	TBC			

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	0
High	2
Medium	8
Low	9

The implementation of Happy HR OHS reporting has resulted in the timely reporting of Incidents, Near Misses and Hazards. Public Incidents are being reported via an online internal digital form.

There was 109.5 Hours of lost time injuries for the quarter.

There was no WorkSafe notified reports for an incident in the fourth quarter of 2023-24. The total reportable incidents for the financial year is 1.

SUMMARY FOR YEAR

Incident Category	Number	Medical Treatment Required	Lost Time Injury Hours
Incident	46	5	910.5
Near Miss	4	0	0
Hazard	5	1	0
Public Incident	9	2	0
TOTAL	64	8	910.5

Risk Rating	Number of Incidents, Hazards, Near Misses & Public Incidents in Risk Rating Category
Extreme	2
High	4
Medium	23
Low	37

TOTAL 66

Likelihood	Consequence				
	1. Insignificant	2. Minor	3. Moderate	4. Major	5. Severe
5 Almost Certain	Medium	High	Extreme	Extreme	Extreme
4 Likely	Medium	Medium	High	Extreme	Extreme
3 Possible	Low	Low	Medium	High	Extreme
2 Unlikely	Low	Low	Medium	Medium	High
1 Rare	Low	Low	Low	Medium	High

10 Strategic Risk Register

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
Innovation Risk	Failure to identify opportunities to find cost-effective solutions to improve efficiency within the organisation and longevity of our assets and infrastructure. Lack of investment or willingness to embrace innovation can lead to staff being unsatisfied and inability to retain high performing staff. Increased carbon emissions, increased waste.	Current	Financial	Medium	Low
Corporate Governance, Compliance and Liability Risk	The risk that insiders (employees) won't act in the best interest of the Council. The risk that Council's services or corporate execution leads to legal liability issues. The risk of non-compliance with regulations and law. Consequences: Leading to poor culture, fraud, and corruption, integrity being compromised, reputational damage, loss of funding or inability to attract funding, dismissal of Council, administrators appointed. Legal proceedings and significant financial losses, investigations by integrity bodies and compromised health and safety of staff and community.	Current	Legal and Compliance	Medium	Low
Strategy Execution and Change Management Risk	The risk that business strategy and execution will fail. Failure to deliver the Council Plan objectives. The risks associated with organisational change and Management to achieve organisational objectives. Consequences: Services to ratepayers compromised. Deterioration of assets and roadways. Financial losses and/or investment failures. Lack of staff buy-in, impacts negatively on culture. Investments not realised, financial losses.	Current	Management	Medium	Low
Security and Technology Risk	The risk that Council's technology strategy will fail, and we will fall behind other Council's and benchmark performance KPI's. The risk of an information security/privacy incident. Information security can damage the reputation, cause compliance issues. Consequences: Loss of innovation. Financial loss, privacy compromised, business efficiencies not realised. OVIC Report (personal information data breach), legal action, negative media coverage and reputational damage.	Current	Legal and Compliance	High	Low
Program and Project Risk	The risks associated with program/project delivery failures. Consequences: Financial loss. Occupational health and safety compromised. Council Plan objectives not realised. Community expectations not met. Funding revoked.	Current	Financial	High	Medium
Talent Management Risk	The risk of losing key talent to other Local Government Entities or Government Departments. Inability to attract high calibre staff to drive innovation and change. Consequences: Financial impact, loss of high calibre staff, high staff turnover, additional costs for training and development.	Current	People	Medium	Low
Financial Risk	Risks to the financial health of Council. For example, the risk that you'll be unable to raise sufficient capital to fund operations. Consequences: Government funding changes, Government reduces rate cap, inability to pay staff and contractors. Poor project management leading to overspending and significant financial losses.	Current	Financial	Medium	Low
Environmental Sustainability Risk	The risk of missing sustainability targets or non-compliance with environmental laws and regulations. Depletion of natural resources, inability to maintain an ecological balance. Environmental sustainability is a central theme of the principles and ethics of many Councils. Environmental sustainability is increasingly	Current	Environmental	Medium	Low

Risk Description	Impact	Due Status	Risk Category	Risk Level	Target Risk Level
	important to maintaining the reputation of a Council. Consequences: Damage to the environment leading to significant financial loss, reputational damage, regulatory body fines and/or prosecutions.				
Reputational Risk	The risk of bad publicity or negative relationships with employees, ratepayers, partners, counterparties, and regulators. Reputational risk can be a serious threat to Councils. Consequences: Loss of talent and/or inability to recruit staff. Poor media coverage, damage to reputation within Community and across the state. Loss of funding opportunities.	Current	Reputation	Low	Low
Political Risk	The risk that the political environment will turn hostile. Consequences: Lack of funding opportunities, financial losses, inability to maintain assets.	Current	Financial	Low	Low

Details of Changes in Risk Level

Management has reviewed its strategic risk register in line with quarterly risk management procedures. Risk ratings have been maintained at their current level, with no changes to ratings from the prior quarter. Risk appetite statement was reviewed and adopted by council during the quarter in May 2024. Next quarters reporting will utilise the updated risk appetite statement metrics and risk tolerance ranges throughout the non financial reporting component of this report.