

CITY OF WEST TORRENS



# Notice of Committee Meeting

**NOTICE IS HEREBY GIVEN** in accordance with Sections 87 and 88 of the *Local Government Act 1999*, that a meeting of the

## **AUDIT GENERAL COMMITTEE**

Members: Councillor J Woodward (Presiding Member),  
Councillor D Huggett  
Independent Members: E Moran, A Rushbrook

of the

**CITY OF WEST TORRENS**

will be held in the Mayor's Reception Room, Civic Centre  
165 Sir Donald Bradman Drive, Hilton

on

**TUESDAY, 11 OCTOBER 2022**  
at 6.00pm

**Terry Buss PSM**  
**Chief Executive Officer**

### **City of West Torrens Disclaimer**

Please note that the contents of this Committee Agenda have yet to be considered by Council and Committee recommendations may be altered or changed by the Council in the process of making the formal Council decision.

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## **1 MEETING OPENED**

### **1.1 Acknowledgement of Country**

At the opening of the Audit General Committee Meeting, the Presiding Member will state:

*"West Torrens City Council acknowledges that we are meeting on the traditional Country of the Kurna people of the Adelaide Plains and pays respect to Elders past, present, and emerging.*

*We recognise and respect their cultural heritage, beliefs and spiritual relationship with the land, sea, waterways and sky.*

*We acknowledge that they are of continuing importance to the Kurna people living today."*

### **1.2 Evacuation Procedures**

### **1.3 Meeting Livestream**

The Presiding Member will advise that:

*"This meeting is being audio livestreamed for the benefit of members of the public who wish to listen to proceedings and the recording of this meeting will be available for playback via a link on Council's website."*

## **2 PRESENT**

## **3 APOLOGIES**

## **4 DISCLOSURE STATEMENTS**

Committee Members are required to:

1. Consider Section 73 and 75 of the *Local Government Act 1999* and determine whether they have a conflict of interest in any matter to be considered in this Agenda; and
2. Disclose these interests in accordance with the requirements of Sections 74 and 75A of the *Local Government Act 1999*.

## **5 CONFIRMATION OF MINUTES**

### **RECOMMENDATION**

That the Minutes of the meeting of the Audit General Committee held on 9 August 2022 be confirmed as a true and correct record.

## **6 COMMUNICATION BY THE CHAIRPERSON**

## **7 PRESENTATIONS**

Nil

## **8 OUTSTANDING REPORTS/ACTIONS**

### **8.1 Audit General Committee Work Plan Update**

#### **Brief**

This report presents the April 2021 to October 2022 Annual Work Plan Update of the Audit General Committee.

#### **RECOMMENDATION**

It is recommended to the Committee that the *Audit General Committee Work Plan Update* report be received.

---

#### **Introduction**

This report presents an update on the Audit General Committee Work Plan, which is presented to each meeting of the Committee.

#### **Discussion**

The Work Plan identifies the actions and time lines of the work of the Committee for the period April 2021 to October 2022, being the conclusion of the current term of the Committee. It is included as a standing report in each of the Committee's agenda at the request of the Committee.

The actions detailed on the Work Plan are those contained within the Audit General Committee's Terms of Reference and are aligned with the UK Financial Reporting Council Corporate Governance Code (FRC Code).

It is important to note that the actions and timeframes contained in the Work Plan are indicative only given the various changes and unexpected events that occur throughout each year.

In addition to this report, the following reports are presented in respect of the Work Plan. Those items marked with an asterisk denote ad-hoc external audits and reviews of a non-financial nature and are not provided as part of the Work Plan.

- Audit General Committee Work Plan Update
- Open Actions Update
- Bi-Annual Audit Recommendations and Actions Progress Report
- Kerbside Waste Management Services\*
- Financial Reporting
- Annual Strategic Risk Review
- Final 2021-2022 Internal Audit Program Update
- BDO Audit Completion Report
- Annual Financial Statements - Year Ending 30 June 2022
- Information and Cyber Security Action Plan\*

#### **Climate Impact Considerations**

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

#### **Conclusion**

This report presents an Audit General Committee Work Plan 2021-2022.

#### **Attachments**

##### **1. Audit General Committee Work Plan**

# Audit General Committee Work Plan 2021-2022

Action	Meetings												Frequency	ToR Reference	
	Apr-21	Jun-21	Aug-21	Oct-21	Feb-22	Apr-22	Jun-22	Aug-22	Oct-22						
<b>External Audit</b>														Annually	Obj. 2
External Auditors present external audit findings															
<b>Financial Reporting</b>															
Receive an overview of Draft Annual Business and Budget Plan (10 year Financial Plan)														Annually	Obj. 2
Review Statutory Financial Statements														Annually	Obj. 2
Receive Financial Reports Summary														Each meeting	NA
Review the adequacy of the accounting, internal control, reporting and other financial management systems and practices														As required	Obj. 2
<b>Internal Audit</b>															
Internal audit reports														As required	Obj. 2
Status update of Internal Audit Plan 2021														As required	Obj. 2
Progress on outstanding Audit Recommendations														Biannually	Obj. 2
<b>Risk Management</b>															
Receive Strategic Risk Reviews														Biannually	Obj. 2
<b>Other</b>															
Review Committee's Annual Work Plan														Each meeting	NA
Open Actions Update														Each meeting	NA

## 8.2 Open Actions Update

### Brief

This report presents an update on the current status of open actions from previous meetings of the Audit General Committee.

### RECOMMENDATION

It is recommended to the Committee that it notes the status of the six (6) actions arising from previous Committee meetings, as detailed in this report.

### Introduction

A report is presented to each ordinary meeting of the Audit General Committee (Committee) detailing the status of open actions from previous Committee meetings.

### Discussion

Of the current six (6) agreed actions, three (3) of these actions are complete and three (3) are currently in progress.

The 'In Progress' open actions include:

- The review of phishing attacks via private purchases;
- A 'Timeframe' report to be provided on the progress of the CyberCX Cyber Security Program - Essential 8 (provided in this Agenda); and
- A report with a proposed five (5) revised actions, which will be included in the Audit Committee Work Plan

The 'Complete' open actions include:

- The review of the Local Roads and Community Infrastructure Program funding grants, as part of grant register for the 2021-2022 Financial year;
- The assessment of cost pressures included in the 2022 - 2023 Comprehensive Strategic Risk Review; and
- Provision of a copy of the Cyber CX, Cyber Security Risk Program (Essential 8 findings) to Audit Committee Members

Below summarises the status of these six (6) open actions:

Meeting Date	No. of Actions	Not Started	In Progress	Complete
12 October 2021	1			1
12 April 2022	2		1	1
09 August 2022	3		2	1
<b>Totals</b>	<b>6</b>	<b>0</b>	<b>3</b>	<b>3</b>

Further information regarding these actions is provided as an attachment to this report (**Attachment 1**).

### Climate Impact Considerations

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

**Conclusion**

This report advises of the status of the current six (6) open actions of which three (3) actions have now been completed.

**Attachments****1. Audit General Committee - Open Actions October 2022**

EMT = Executive Management Team  
 CEO = Chief Executive Officer  
 DECO = Deputy Chief Executive Officer  
 GMBCS = General Manager Business & Community Services  
 GMCR = General Manager Corporate & Regulatory  
 MLRI = Management Lead - LG Reform and Integrity

## Audit General Committee Open Actions

### October 2022

	Target date	RO	Status		Meeting/s where item originally raised/reported	
			Actions taken	Status		
<b>OPEN ACTIONS</b>						
1	Review the treatment and recognition of the Local Roads and Community Infrastructure Program Funding grants in next year's financial statements.	GMCR	October 2022	The treatment and recognition of the LRCI grants were assessed as a part of finalising the grant register for 2021/22. Appropriate journals were posted to recognise the revenue in the correct financial year.	Complete	October 2021
2	Review the use of Council email addresses by employees for private purchases to minimise the likelihood of successful phishing or spear fishing attacks.	GMCR	February 2023	A review of the IT and Use Policy will be conducted in 2022 with security clauses revised to include the use of Council email for personal use. An email was sent by GMB&CS to staff regarding private purchases and delivery of parcels to CWT. Staff have undertaken phishing training, which further strengthens information and cyber security controls.	In Progress	April 2022
3	Administration to include the risk assessment of increased cost pressures from the 2022/23 Strategic Risk Review.	MLRI	October 2022	This is embedded into the Comprehensive Strategic Risk Report, provided as part of the October 2022 Audit General Committee agenda	Complete	April 2022
4	A 'Timeframe' report to be provided on the progress of the CyberCX Cyber Security Program - Essential 8	GMCR	October 2022	A report is provided as part of the October 2022 Audit General Committee agenda.	In Progress	August 2022



EMT = Executive Management Team  
 CEO = Chief Executive Officer  
 DCEO = Deputy Chief Executive Officer  
 GMBCS = General Manager Business & Community Services  
 GMCR = General Manager Corporate & Regulatory  
 MLRI = Management Lead - LG Reform and Integrity

**Audit General Committee  
 Open Actions**

**October 2022**

	Target date	RO	Status		Meeting/s where item originally raised/reported	
			Actions taken	Status		
<b>5</b>	October 2022	GMBCS	A copy of the Cyber CX Cyber Security Risk Program (Essential 8 Findings) was distributed to Audit Committee Members on 11 August 2022.	<b>Complete</b>	August 2022	
<b>6</b>	February 2023	GMBCS	Administration to present a report to the Audit General Committee to include the following actions in the Audit General Committee Work Plan: 1. Review of Draft Annual Business Plan and Budget; 2. Review of financial policy reviews; 3. Review of budget reviews; 4. Review of results of review of internal financial controls	Actions proposed for the Audit General Committee Work Plan are currently under development.	<b>In Progress</b>	August 2022

### 8.3 Bi-Annual Internal Audit Recommendations and Actions Progress Report

#### Brief

This report presents the progress status of internal audit recommendations that have been approved for actioning, as at 26 September 2022.

#### RECOMMENDATION

It is recommended to the Committee that the *Bi-Annual Internal Audit Recommendations and Actions Progress Report* be noted.

#### Introduction

The *Internal Audit Recommendation and Action Progress Report* (Report) is presented to the Committee bi-annually, pursuant to the Audit General Committee's (Committee) Workplan and subject to the Committee's meeting schedule. This Report details the status of all internal audit recommendations that have been assessed and approved for actioning by the Executive.

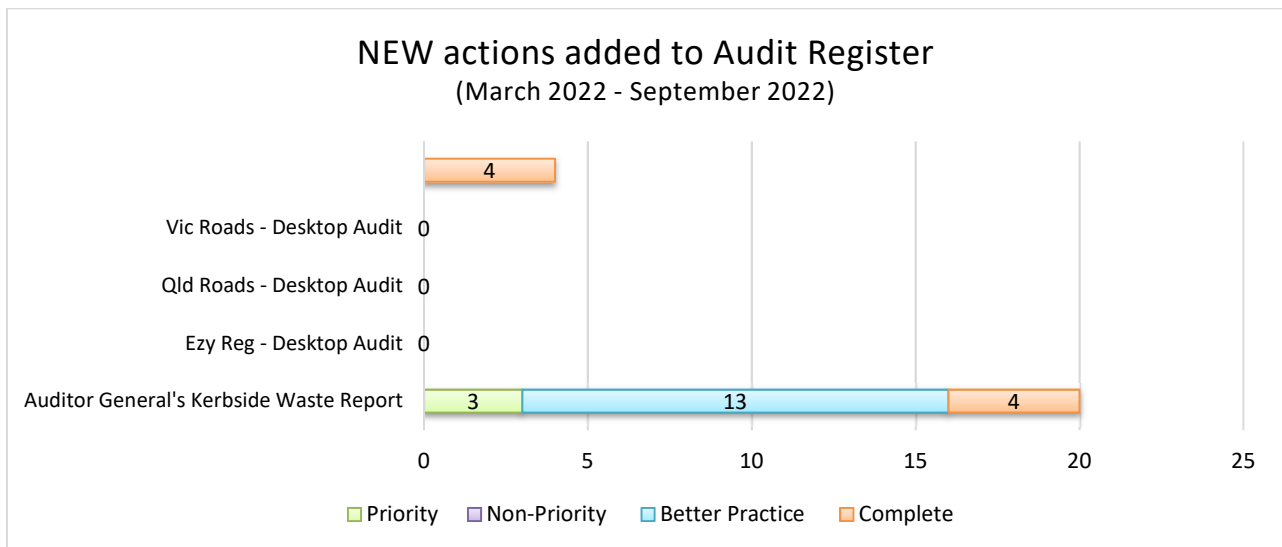
*\*\*Please note that, at its 8 August 2017 meeting, the Committee resolved that a summary table format only, as depicted below, be provided to it twice yearly rather than a full detailed report.*

Audit actions that fall outside of the CWT tolerance level (those findings noted as High or Extreme) are considered priority actions and must be actioned.

Audit actions with a residual risk tolerance level of moderate or below are considered non-priority actions for monitoring purposes and may or may not be actioned, dependent on cost and/or resourcing requirements.

#### Discussion

Since the last update (as at 24 March 2022), the following four (4) Audits have been completed and 20 audit actions have been added to the Internal Audit Recommendation Register (Register).



The summary table, below, describes the status of audit actions during the review period:

Status	Total no. of Actions	Internal Audit Ratings/ Level of Risk (March 2022 - September 2022)				
		Priority Action		Non Priority Action**		
		Extreme	High	Moderate	Low	Better Practice
Not Started	0	-	-	-	-	-
In Progress (on Track)	44	-	-	10	3	31
In Progress (Delayed/Overdue) *	15	-	-	4	2	9
Complete / Closed	29	-	5	10	6	8
<b>Total</b>	<b>88</b>	<b>-</b>	<b>5</b>	<b>24</b>	<b>11</b>	<b>48</b>

Within the review period (March 2022 - September 2022), there were a total of 88 actions; inclusive of five (5) actions requiring priority actioning all of which have been completed.

\* In Progress (Delayed/ Overdue) identifies the audit action as having passed the implementation date proposed by management (inclusive of any approved extensions).

\*\*Non-priority actioning means the manager has considered those moderate, low and better practice recommendations and advised that they **may** implement the recommendation at a later date subject to resources and budget. The discretion lies with the manager in terms of determining when, and if, the recommendations are actioned based on the defined criteria established for assessing the actioning of tolerated risks.

It is noted that the number of approved actions fluctuates across meeting cycles, as the number of audits and associated recommendations presented to the Committee for its information varies given the ongoing nature of the Internal Audit Plan. This may mean that although a significant number of recommendations are completed, new recommendations continually replace them. This may lead to a perception that the overall number of recommendations presented to the Committee every six months appearing not to show a decrease over time, when this is not the case.

### Overdue Actions

As of 26 September 2022, fifteen (15) actions are identified as overdue. None of the overdue actions identify as 'Priority' (i.e. High or Extreme Risks) findings, as such implementation of these actions are determined by the relevant manager dependent on the available resources and priorities.

There are four (4) 'flagged' actions identifying as 'moderate'. Three (3) of these 'moderate' actions will be completed at the finalisation of the Stormwater Management Plan (which has seen further delays to its completion date, as a result of the current Caretaker Period) and the final 'moderate' action will be completed at the finalisation of the Climate Change Adaptation Strategy 2022-2032.

All flagged items will be completed by the next meeting of the Audit General Committee.

### Climate Impact Considerations

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

### Conclusion

The bi-annual *Internal Audit Recommendation Action Progress Report*, details the status of 88 internal audit recommendations that were approved for actioning by the Executive, of which all are either in progress or complete.

### Attachments

Nil

## 8.4 Kerbside Waste Management Services

### Brief

This report presents the findings of the Auditor General's Kerbside Waste Management Services examination report.

### RECOMMENDATION

The Committee recommends to Council that the *Kerbside Waste Management Services* report be noted.

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### Introduction

In 2021, the South Australian Auditor-General (Auditor-General) announced that it intended to conduct an examination of this Council's, and another council's, kerbside waste management services. The examination period was 2015 to 2021.

The Auditor-General directed that all communication regarding the examination (including email correspondence) be treated as confidential and not made publicly available or published (such as in the Council's meeting agenda and/or minutes) until such time as the report was finalised and he makes the report publicly available.

As a result of these confidentiality requirements, the City of West Torrens (CWT) was not informed which other council was concurrently being examined. On 27 May 2022, the Auditor-General provided the independent assurance report on the findings of the management of kerbside waste services review. The report was tabled in Parliament and published on 17 August 2022. At this time it was revealed that the other council subject to an examination was the City of Norwood Payneham and St Peters.

The cost of conducting examinations and preparing the Reports to Parliament was funded by the Auditor-General's Department.

This examination was conducted under s32(1)(a) of the *Public Finance and Audit Act 1987* (PFAA). This section of the PFAA allows the Auditor-General to examine the accounts of a publicly funded body and the efficiency, economy and effectiveness of its activities.

A publicly funded body is defined by s4 of the PFAA as a council constituted under the *Local Government Act 1999* or a subsidiary of such a council.

The purpose of this report is to provide the results of this examination.

### Discussion

#### *Rationale to Conduct Examination*

The Auditor-General's Audit Team verbally confirmed that the CWT was not chosen as a result of poor performance or complaints to external agencies. They provided their methods for selecting a sample was based on the following criteria:

- The councils selected must be metropolitan local government areas;
- The sample must have a mix between private kerbside waste collections and regional subsidiary kerbside waste arrangements; and
- The sample must have a Food Organics and Garden Organics (FOGO) collection.

The Auditor-General stated that the examination provided independent assurance to the Parliament and the public on kerbside waste arrangements and sought to contribute to the public sector accountability and performance for the benefit of all South Australians.

### *Report of the Auditor-General - Management of Kerbside Waste Services (Report)*

The examination assessed whether Council had effectively managed kerbside waste services to work towards achieving individual targets and the targets set by the State Government for diversion of waste to landfill. It should be noted that the two councils were not compared in any way against one another in the examination process or in the Report.

The Report of the Auditor-General (**Attachment 1**) concluded that the CWT successfully collects, transports and processes kerbside waste to a high level of community satisfaction. The Auditor-General provided an overview of where the CWT operated effectively and also included a number of recommendations.

The Audit found that the CWT was operating effectively in the following areas:

- Establishment of waste management roles and responsibilities;
- Sound risk management frameworks and processes; and
- Sound service levels and complaint management processes for waste collection services.

However, it was noted that improvement opportunities exist in the form of:

- Implementation of a waste strategy plan;
- Establishing a formal waste education strategy or program; and
- Setting local waste performance targets.

### *Consultation*

The Administration was consulted several times in the drafting of the Report and provided commentary and written responses. These were included in the Report in sections 5.3 to 5.5 and in section 5.7. A written response was also included as Appendix 7 to the Report.

### *Report Recommendations*

This examination was not risk based and therefore the recommendations within the Report do not carry any risk assessment against the *Council Policy - Enterprise Risk Management* or *Administration Policy - Enterprise Risk Management Framework*. It should also be noted that there is no obligation for the CWT to implement any of the actions recommended by the Auditor-General. However, as Waste and Recyclables Management is a Strategic Risk of the organisation, it is recognised that it is in the organisation's best interests to give regard to the recommendations of this Report.

It is also worthy of note that many of the actions recommended by the Auditor-General are already in progress with consultation for the Draft Waste and Resource Recovery Strategy open in September 2022.

Progress regarding the implementation of recommended actions will be monitored and facilitated by the Administration through current audit reporting processes. This progress will be reported in the Internal Audit Recommendations and Actions Progress Report contained within future agendas.

### **Climate Impact Considerations**

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

It is acknowledged that waste and recyclables management has a significant environmental impact. However this examination focussed on the public sector accountability and performance of the CWT's kerbside waste services. The Report did consider the environmental benefits of an effective kerbside waste management program, albeit through a financial lens.

**Conclusion**

The review, undertaken by the Auditor General, served as a comprehensive overview of Council's waste services and was tabled at Parliament and published on 17 August 2022. As a result of the review, the Auditor General concluded that the CWT successfully collects, transports and processes kerbside waste to a high level of community satisfaction

**Attachments**

- 1. Report of the Auditor General - Management of Kerbside Waste Services**

# Report of the Auditor-General



## Report 5 of 2022

Management of kerbside waste services



Government of South Australia

[P.P.4D]

# Report of the Auditor-General

## Report 5 of 2022

### Management of kerbside waste services

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Delivered to the President of the Legislative Council and the Speaker of the  
House of Assembly on 15 August 2022 and published on 17 August 2022  
under to section 38(2) of the *Public Finance and Audit Act 1987*

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First Session, Fifty-Fifth Parliament

By authority: C. McArdle, Government Printer, South Australia

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2022



*The Auditor-General's Department acknowledges and respects  
Aboriginal people as the State's first people and nations, and  
recognises Aboriginal people as traditional owners and occupants of  
South Australian land and waters.*



[www.audit.sa.gov.au](http://www.audit.sa.gov.au)

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15 August 2022

President  
Legislative Council  
Parliament House  
ADELAIDE SA 5000

Speaker  
House of Assembly  
Parliament House  
ADELAIDE SA 5000

Dear President and Speaker

**Report of the Auditor-General:  
Report 5 of 2022 *Management of kerbside waste services***

Under section 32(1)(c) of the *Public Finance and Audit Act 1987* (PFAA), I have conducted a review of the management of kerbside waste services by The Corporation of the City of Norwood, Payneham and St Peters (NPSP Council) and the City of West Torrens (West Torrens Council).

I present to each of you my independent assurance report on the findings of the review.

Copies of this report have also been provided to the NPSP Council and the West Torrens Council.

**Content of the report**

Our review assessed whether the NPSP Council and the West Torrens Council have effectively managed kerbside waste services to work towards achieving their targets and the targets set by the State Government for diversion of waste from landfill.

We concluded that both Councils successfully collect, transport and process kerbside waste to a high level of community satisfaction. We found some common areas where neither Council was operating effectively, including that they:

- did not have strategic plans for waste management setting out their objectives, strategies and performance targets
- did not have a formal waste education strategy and program
- did not monitor and report against local waste performance targets.

We also found some areas where both Councils were operating effectively in managing kerbside waste services.

Our detailed conclusions are in section 4.1 for the NPSP Council and section 5.1 for the West Torrens Council of this report.

### **My responsibilities**

Reviews conducted under section 32(1)(c) of the PFAA are assurance engagements that assess whether a publicly funded body is achieving economy, efficiency and effectiveness in its activities. These engagements conclude on the performance of the activities evaluated against identified criteria.

The Auditor-General's roles and responsibilities in undertaking reviews are set out in the PFAA. Section 32(1)(c) of the PFAA empowers me to conduct this review while sections 32(4) to (6) deals with the reporting arrangements.

The review was conducted in line with the Standard on Assurance Engagements *ASAE 3500 Performance Engagements*. We complied with the independence and other relevant ethical requirements for assurance engagements.

### **Acknowledgements**

The audit team for this report was Salv Bianco, Andrew Corrigan, Iolanda Telford, Kris Slaytor and Sharon Ryan. They were assisted by Blue Environment Pty Ltd.

We appreciate the cooperation and assistance given by staff of the NPSP Council and the West Torrens Council.

Yours sincerely



Andrew Richardson  
**Auditor-General**

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# 1 Report overview

## 1.1 Introduction

---

We chose two councils, The Corporation of the City of Norwood, Payneham and St Peters (NPSP Council) and the City of West Torrens (West Torrens Council), to assess whether they have effectively managed their kerbside waste services to work towards achieving their targets and the targets set by the SA Government for diverting waste from landfill.

Kerbside waste management is an essential and highly valued service provided by councils to their communities. The kerbside waste services we refer to in this report are the household three-bin waste system: residual waste bin (red or blue), co-mingled recyclables bin (yellow) and organics bin (green).

Metropolitan councils spent \$158 million on providing these services in 2019-20 and not effectively managing them increases the risks of:

- reduced levels of waste services, negatively impacting community satisfaction and public health and safety
- significant cost increases
- less waste diverted from landfill, and the associated costs and environmental impacts
- higher rates of contamination in recycling and organic kerbside bins.

However, if kerbside waste services are properly managed, waste can become a valuable resource for reuse, repurposing or recycling.

The SA Government has set targets for metropolitan councils for landfill diversion in its waste strategies. While these targets are not mandatory, we found that both Councils we reviewed are committed to working towards them and to continuous improvement in this area.

All further comments and analysis are for kerbside waste management in the metropolitan area unless otherwise stated.

## 1.2 Overall observations

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We concluded that both Councils successfully collect, transport and process kerbside waste to a high level of community satisfaction.

There are many related areas that contribute to the overall effective management of kerbside waste services. We found some common areas where neither Council was operating effectively, including that they:

- did not have strategic plans for waste management setting out their objectives, strategies and performance targets

- did not have a formal waste education strategy and program
- did not monitor and report against local waste performance targets.

We also found some areas where both Councils were operating effectively in managing kerbside waste services.

Our detailed conclusions are in section 4.1 for the NPSP Council and section 5.1 for the West Torrens Council.

Councils face many challenges in providing kerbside waste services to their communities and achieving the State targets for waste. Section 2.7 provides more detail on these challenges.

### 1.3 The structure of this report

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This report details our review approach and results (including audit conclusions, findings and recommendations) for the two metropolitan councils we reviewed and their responses as follows:

- section 2 provides an overview of kerbside waste management across the local government sector
- section 3 details our review mandate, objectives and approach
- section 4 provides an overview of the NPSP Council's kerbside waste management services, the results of our review and the Council's responses
- section 5 provides an overview of the West Torrens Council's kerbside waste management services, the results of our review and the Council's responses.

## 2 Background

### 2.1 Why this review is important

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Kerbside waste is a shared concern for governments, communities and individuals. It must be effectively managed to ensure the health, wellbeing and safety of the public is preserved, the environment is protected and resources are recovered.

Councils incur significant costs in providing these services and not effectively managing them increases the risks of:

- reduced levels of waste services, negatively impacting community satisfaction and public health and safety
- significant cost increases
- less waste diverted from landfill, and the associated costs and environmental impacts
- higher rates of contamination in recycling and organic kerbside bins.

The benefits of effective kerbside waste management to public health, wellbeing and safety are clear. They range from preventing the infestation and spread of disease by vermin and the emission of odours, to averting unsightly and cluttered kerbsides that can impact the safety of pedestrians and enjoyment of street aesthetics.

The environmental benefits of effectively managing kerbside waste are also well established. Less waste in landfill (particularly food waste) reduces the release of greenhouse gases, keeps valuable material resources circulating within the economy, lowers energy demands and saves water usage.<sup>1</sup> Diverting organic waste such as food and garden waste from landfill to appropriate resource recovery and treatment, including aerobic commercial composting systems reduces the amount of methane,<sup>2</sup> a contributor to climate change, being emitted from landfills.

However, waste generation per capita remains a challenge for South Australians.<sup>3</sup> Figure 2.1 shows the total waste generated per capita in South Australia for the last five years.

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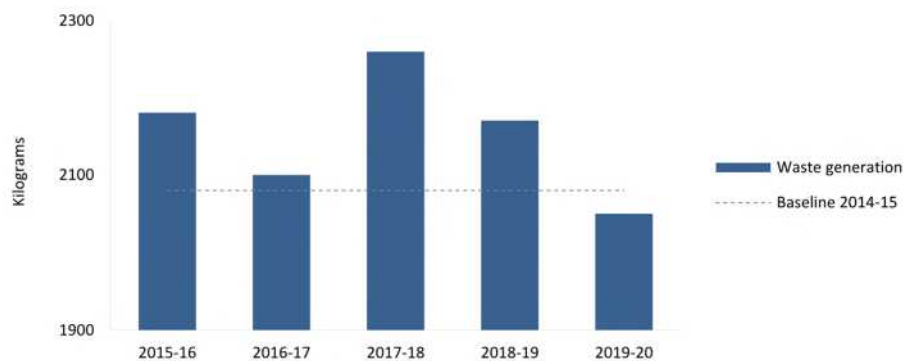
<sup>1</sup> Green Industries SA 2021, *South Australia's Recycling Activity Survey 2019-20 Report*, Government of South Australia, Adelaide, p. 77.

<sup>2</sup> Green Industries SA 2021, *Valuing our Food Waste, South Australia's strategy to reduce and divert household and business food waste 2020-2025*, Government of South Australia, Adelaide.

<sup>3</sup> Green Industries SA 2020, *South Australia's Recycling Activity Survey 2018-19 Report*, Government of South Australia, Adelaide, p. 8.



**Figure 2.1: Total per capita waste generation for South Australia**



Source: *South Australia’s Recycling Activity Survey 2016-17 Financial Year Report*, p 10 and *South Australia’s Recycling Activity Survey 2019-20 Report*, p. 12.

South Australia’s Waste Strategy 2015–2020 set a target to reduce waste generated per capita by 5% by 2020 from 2015 levels. In 2017-18, waste generated per capita increased by 8.7% from the 2015 baseline. While 2018-19 saw a decrease, waste generated per capita was still 4.3% higher than 2015. In 2019-20, waste generated per capita was 1.4% lower than the baseline, but still fell short of the 5% reduction target.

All levels of government have publicly committed to improving waste management practices to reduce landfill disposal rates. This is demonstrated by the frameworks and strategies currently in place, including the national waste policy and action plan and South Australia’s waste and food waste strategies.

## 2.2 Roles and responsibilities

Appendix 2 lists the international, national, state and local government frameworks that govern the roles and responsibilities for managing waste.

While all levels of government, together with business, waste industry groups and the community, have a role to play in managing waste, the regulation of waste management and resource recovery in Australia is shared between the Commonwealth, state and local governments. Appendix 5 provides an overview of these roles, legislation and policy.

### 2.2.1 Commonwealth Government

The Commonwealth Government is responsible for a national framework for waste and resource recovery, which recognises obligations under international agreements. In addition, the *Recycling and Waste Reduction Act 2020* (Cth) establishes a legislative framework to enable Australia to manage the environmental and human health and safety impacts of products and waste material more effectively, as well as the impacts of disposing of our waste.

The Commonwealth Government has developed the 2018 *National Waste Policy: Less Waste, More Resources*, and the corresponding 2019 action plan, which focuses on circular economy principles and outlines the roles and responsibilities for collective actions by businesses, governments, communities and individuals for waste management. It sets national targets, including an 80% average resource recovery rate from all waste streams by 2030.

The Commonwealth Government has also established a national food waste strategy that aims to halve food waste by 2030.

## 2.2.2 State government

The regulation and management of waste and resource recovery in Australia is primarily the responsibility of state and territory governments. The SA Government's key legislation in this area is the:

- *Environment Protection Act 1993* (EP Act) which provides a broad framework for the protection of the State's environment, including the regulation of waste management and promoting the waste management hierarchy. Under the EP Act, the SA Government has issued the *Environment Protection (Waste to Resources) Policy 2010*. This requires metropolitan councils to provide a weekly kerbside residual waste collection service for residential premises within their areas<sup>4</sup>
- *Green Industries SA Act 2004* (GISA Act) which promotes innovation and business activity in the State's waste management, resource recovery and green industry sectors and includes the principles of:
  - the circular economy
  - the waste management hierarchy
  - ecologically sustainable development
  - best practice methods and standards in waste management and efficient use of resources.

The GISA Act requires Green Industries SA (GISA) to develop a waste strategy for the state every five years.<sup>5</sup> The South Australian waste strategy is discussed further in section 2.3. The GISA Act also allows GISA to provide grants to the waste and resource recovery industry, including local government.

## 2.2.3 Local government

The *Local Government Act 1999* (the LG Act) requires South Australian councils to provide services that benefit their areas, ratepayers, residents and visitors.<sup>6</sup>

In line with the LG Act, local councils:

- provide household waste and recycling collection and disposal services

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<sup>4</sup> *Environment Protection (Waste to Resources) Policy 2010*, clause 10(2).

<sup>5</sup> GISA Act, section 18.

<sup>6</sup> LG Act, section 7.

- deliver education and awareness programs
- can form regional subsidiaries (waste management authorities) that receive and process material for their constituent councils and a range of clients, including businesses and industry.

Some South Australian councils have established waste management authorities to provide waste management services. Others provide these services directly or outsource them to the private sector.

Metropolitan councils must provide a weekly kerbside collection of residual waste. However, in consulting with their communities, councils determine the level of service they will provide for recyclables and organic waste, including the frequency of bin collections. While these services are discretionary, there is a long history of metropolitan councils collecting recyclables and organic waste fortnightly. All metropolitan councils have offered a food organics and garden organics (FOGO) collection service since 2020.

Councils must balance the cost of providing these services against community expectations and the SA Government's desire that they work towards achieving landfill diversion targets.

Councils are supported by the Local Government Association of South Australia, which advocates on their and the communities' behalf to the Commonwealth and SA Governments. It has established a Waste Action Plan that outlines local government views on actions needed to stabilise the waste industry, ensure the ongoing commercial viability of recycling services and establish a circular economy.

## 2.3 South Australia's waste strategies

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In 2005, the SA Government released South Australia's first waste strategy. Since then, waste strategies setting out the State's objectives, targets and priorities have been released every five years. Each one has sought to avoid and reduce waste, maximise the useful life of materials through reuse and recycling and maximise the diversion of waste from landfill.

Our review principally focused on the period of *South Australia's Waste Strategy 2015–2020*, although we also considered developments to December 2021. The strategy had three objectives:

- to encourage a resource efficient economy where the best or full value is obtained from products and materials produced, consumed and recovered
- to establish a clear policy framework to encourage investment in the sector
- to establish a culture enabling the community to implement zero waste strategies/ programs.

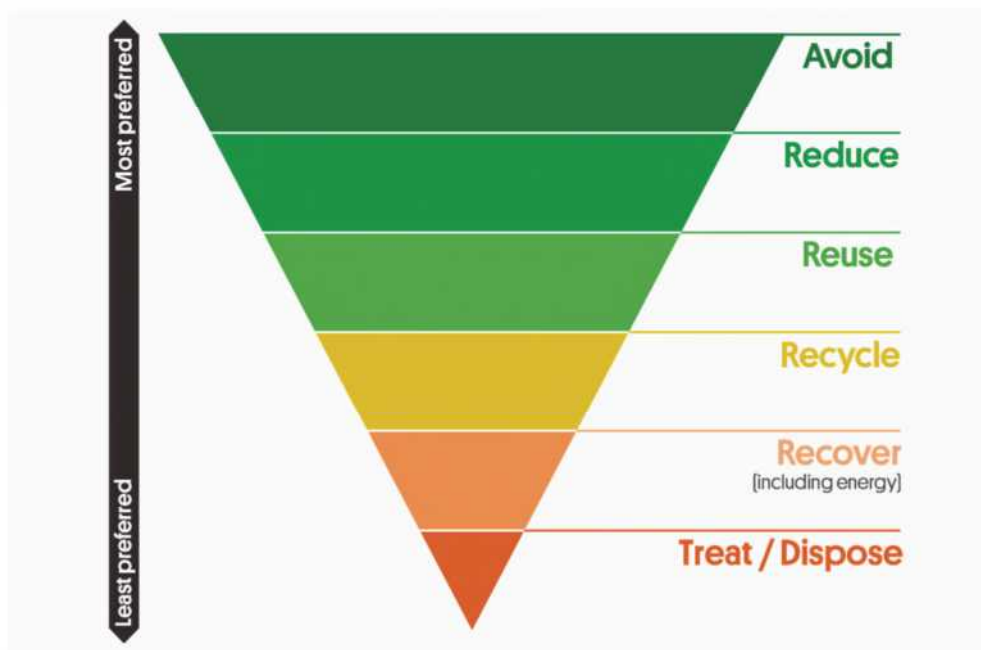
The SA Government set a landfill diversion target of 70% for metropolitan municipal solid waste by 2020. Included in this target was a goal of 60% diversion from landfill for waste in the kerbside bin system that is not mandatory for metropolitan councils. The most recent available published data about kerbside waste performance<sup>7</sup> shows that no metropolitan council has achieved this goal. Some possible reasons for this are discussed in section 2.7.

The State’s current waste strategy *Supporting the Circular Economy: South Australia’s Waste Strategy 2020–2025* has increased the landfill diversion target for municipal solid waste to 75% by 2025. This includes a goal of 70% diversion from landfill for waste in the kerbside bin system for metropolitan councils by 2025.<sup>8</sup>

The State’s current waste strategy also includes the internationally recognised waste management hierarchy model. This model sets the guiding principles for waste management in South Australia and its principles are enshrined in legislation across Australian states, including the EP Act and GISA Act.

Figure 2.2 shows the waste management hierarchy, which provides an order of priority<sup>9</sup> for managing waste. The first priority is to avoid producing waste and the last option is to dispose of it where all other options are not reasonably practicable.

Figure 2.2: The waste management hierarchy



Source: Supporting the Circular Economy: South Australia’s Waste Strategy 2020–2025.

<sup>7</sup> Green Industries SA 2021, *South Australia’s Kerbside Waste Performance Report 2018-19*, March, Government of South Australia, Adelaide.

<sup>8</sup> Green Industries SA 2020, *Supporting the Circular Economy: South Australia’s Waste Strategy 2020–2025*, Government of South Australia, Adelaide, p. 17.

<sup>9</sup> *Environment Protection Act 1993*, section 4B.

Councils generally focus their education programs on the priorities of avoid, reduce, reuse and recycle, while offering waste collection and processing services involving recycling, recovery, treatment and disposal.

In support of the State’s waste strategy and move to a circular economy, some councils have implemented the waste management hierarchy in their own strategies, for example by:

- using recyclable materials (such as glass and plastics) in roads and park bench seats
- creating plastic-free council run venues and events
- building infrastructure to process recyclable materials.

In support of the national and State waste strategies, the SA Government has also established a food waste strategy, *Valuing our Food Waste: South Australia’s strategy to reduce and divert household and business food waste 2020–2025*. Its objectives include reducing the generation of food waste, improving food waste collection and processing systems for beneficial resource use, and working towards a biological circular economy. It also includes actions for change to address food waste in households, as well as in the commercial and industrial sectors.

## 2.4 Waste management services

In South Australia, local councils are responsible for providing waste management services to residents. They do this primarily by collecting, processing and disposing of kerbside waste, as well as through education programs and materials for residents about responsible waste behaviour.

**Figure 2.3: Metropolitan councils kerbside waste management services**



All metropolitan councils offer the three-bin system to residents. However, in some metropolitan councils organics bins are optional or must be purchased by residents.

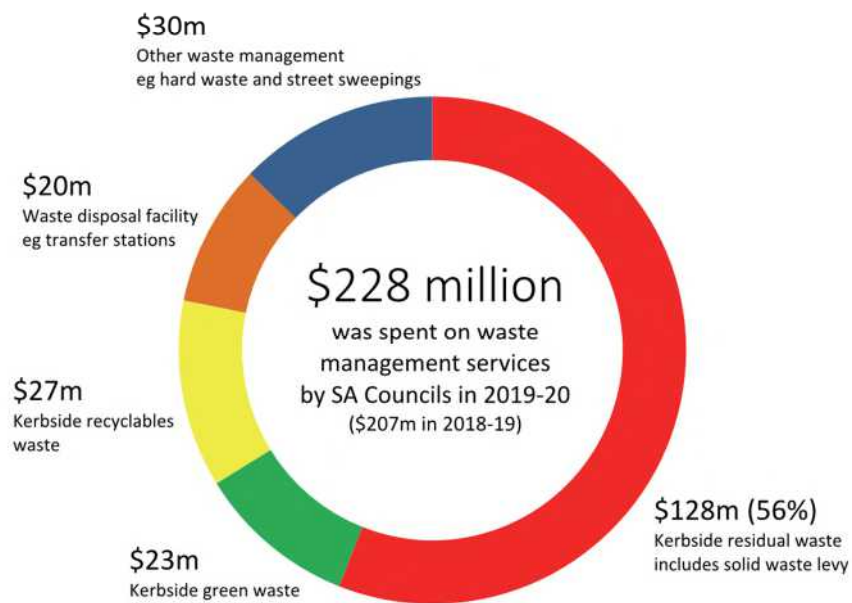
All metropolitan councils collect the residual waste bins weekly as mandated by the *Environment Protection (Waste to Resources) Policy 2010*, and the recyclables and organics bins fortnightly.

All metropolitan councils use a waste contractor or regional subsidiary to manage waste collection and disposal, with the exception of two that collect their own residual waste.

While some metropolitan councils have issued food caddies to all their households to encourage the collection of food waste, many provide them on an opt-in basis. Appendix 3 lists Adelaide metropolitan councils' organics food waste systems.

In 2019-20, South Australian councils (metropolitan and regional) spent \$228 million on waste management services. Figure 2.4 shows where this was spent.

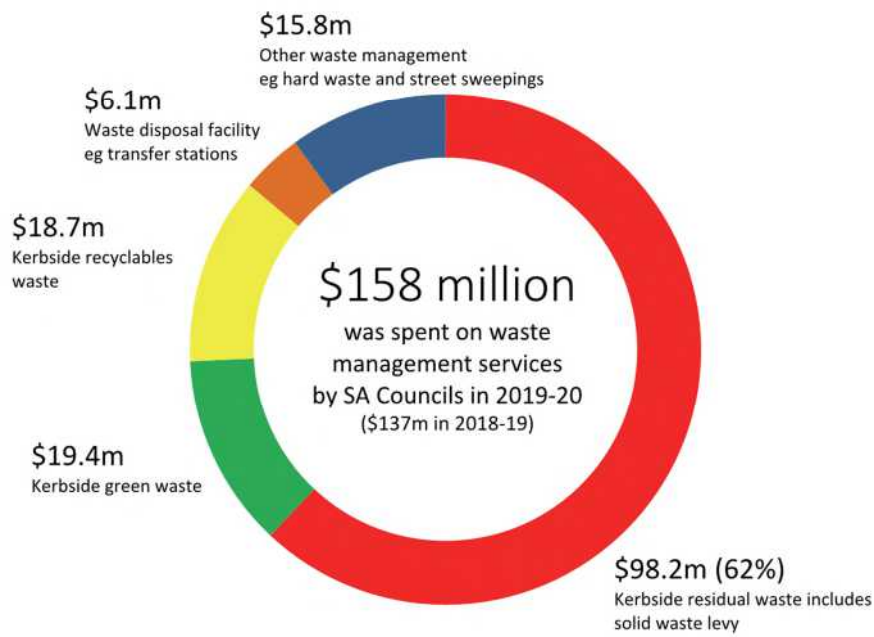
**Figure 2.4: South Australian councils' waste management costs for 2019-20**



Source: Prepared from South Australian Local Government Grants Commission unaudited data and GISA's annual kerbside waste performance reports.

Figure 2.5 shows that metropolitan councils spent \$158 million on waste management services in 2019-20, an increase of \$21 million (15%) from 2018-19.

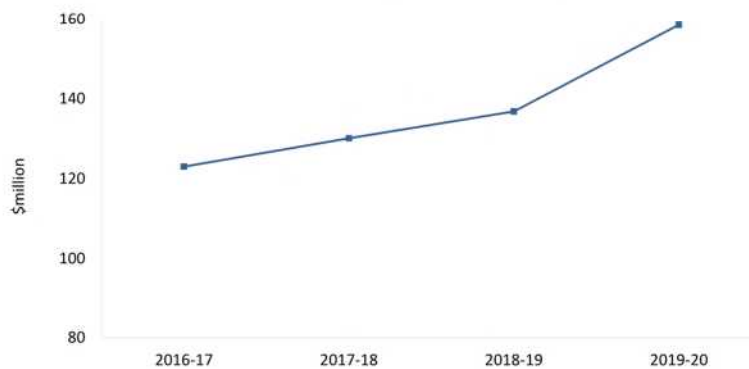
**Figure 2.5: Metropolitan councils' waste management costs for 2019-20**



Source: Prepared from South Australian Local Government Grants Commission unaudited data and GISA's annual kerbside waste performance reports.

While the public expects kerbside waste will be managed effectively and provided at a reasonable cost, councils' waste management expenses have increased significantly in recent years as shown in figure 2.6.

**Figure 2.6: Metropolitan councils' waste management costs for last four years**



Source: GISA's kerbside waste performance reports. Information for 2016-17 is based on South Australian Local Government Grants Commission unaudited data.

Ratepayers are directly impacted by the cost increases as councils seek to recover them through rates. But despite these increasing costs, there has been little change in the rate at which metropolitan councils have diverted kerbside waste from landfill. Potential reasons for this are explored in section 2.7.

## 2.5 Metropolitan councils' kerbside waste performance

GISA helps councils to improve kerbside waste collection systems for residents through grants, incentives and education campaigns. Reporting undertaken by GISA and published on its website includes councils' three-bin recovery rate, which represents the percentage of recyclable material (co-mingled recyclables and organics) diverted from landfill.

The formula used to calculate the three-bin recovery rate is:<sup>10</sup>

$$\text{Three-bin recovery rate} = \frac{\text{organics} + \text{recyclables}}{\text{organics} + \text{recyclables} + \text{residual}} \times 100\%$$

While GISA's kerbside waste performance report refers to this recovery rate, the State's waste strategy sets a non-mandatory landfill diversion target of 60% for metropolitan councils' household kerbside bin system. Metropolitan councils provide the waste tonnes collected from the household kerbside bin system to GISA. GISA uses this data to calculate the average metropolitan council three-bin recovery rate and reports this against the landfill diversion target in its annual kerbside performance reports. This measures the household kerbside waste performance at the beginning of the waste diversion process, being at the point of waste collection. Because recovery rates and the diversion target in this instance are both based at the point of collection from the kerbside, these measures can be compared.

The three-bin recovery rate formula does not consider contamination in the organics and recyclables bins. Contamination constitutes any material found in the recyclables bin that a materials recovery facility cannot recycle or any material found in the organics bin that is not compostable by a processing facility. Therefore, the three-bin recovery rate does not reflect the actual amount of material diverted from landfill. GISA has reported contamination of around 13% by weight (post-collection) in recyclables bins and 2% in organics bins.<sup>11</sup>

GISA advised us that it collects gross data about organics and recyclables collections because this provides valuable insights into understanding:

- household behaviour and areas requiring further intervention
- trend analysis of kerbside behaviour
- geographic and socio-economic impact
- actions needed to support the State's waste strategy targets, such as education
- investment requirements for resource recovery infrastructure.

In 2019-20, about 517,800 tonnes of waste was collected from kerbsides in metropolitan Adelaide. This represented an increase of 5.8% from 2018-19 and equated to 390 kilograms

<sup>10</sup> Green Industries SA 2021, *South Australia's Kerbside Waste Performance Report 2018-19*, March, Government of South Australia, Adelaide, p. 9.

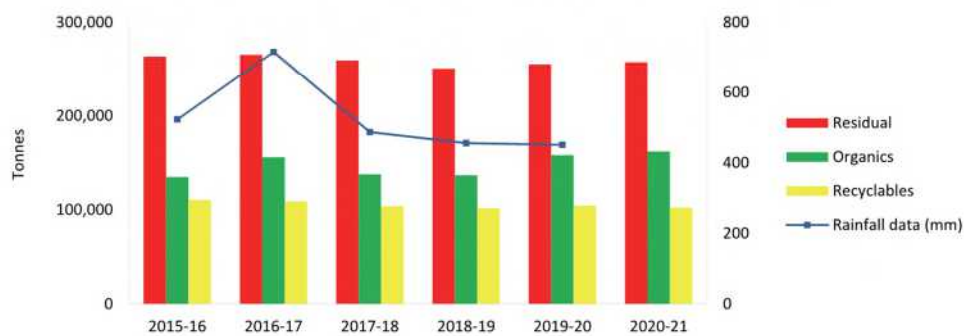
<sup>11</sup> *ibid*, p. 29.



of kerbside waste per person or 1,039 kilograms of kerbside waste per serviced household. Of this, 262,600 tonnes were recovered as organics (60.2%) or recyclables (39.8%), for a total recovery rate of 50.7% (48.7% in 2018-19).<sup>12</sup>

Figure 2.7 shows the tonnes of waste collected in kerbside bins between 2015-16 and 2020-21 by metropolitan councils. It shows that the amount of waste collected for each kerbside bin type has remained consistent during this period. There was a slight increase in organics waste collected in 2016-17 due to higher levels of rainfall<sup>13</sup> and in 2019-20 due to the full impact of a fortnightly organics bin service being introduced in Adelaide’s largest metropolitan council.<sup>14</sup>

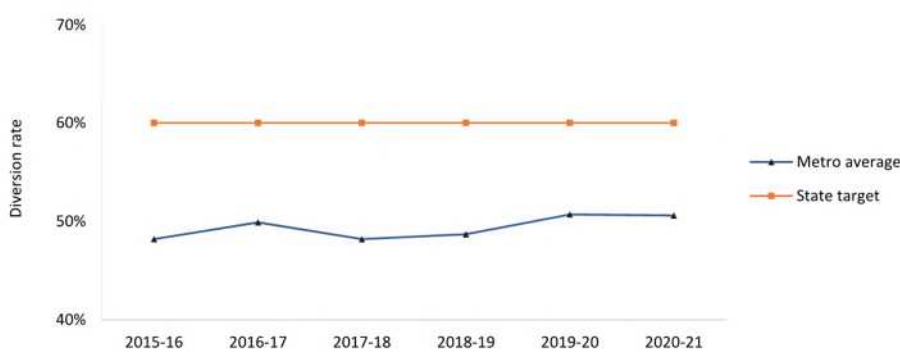
**Figure 2.7: Metropolitan councils tonnages collected by kerbside bin type**



Source: GISA’s annual kerbside waste performance reports.

Figure 2.8 shows the metropolitan councils’ average three-bin recovery rate against the State’s waste strategy target for metropolitan councils of 60% landfill diversion from the kerbside bin system for the last six years.

**Figure 2.8: Metropolitan councils’ average recovery rate against the State landfill diversion target**



Source: GISA’s annual kerbside waste performance reports and South Australia’s waste strategy.

<sup>12</sup> Data provided to us by GISA.

<sup>13</sup> Green Industries SA 2020, *South Australia’s Kerbside Waste Performance Report 2017-18*, Government of South Australia, Adelaide, p. 26.

<sup>14</sup> Data provided to us by GISA.

The average recovery rate for metropolitan councils between 2015-16 and 2020-21 has fluctuated between 48.2% and 50.6% (an increase of 2.2%).

The Adelaide metropolitan council recovery rate of 50.7% for 2019-20 is below the State’s landfill diversion target of 60% for metropolitan councils. In 2020-21 the Adelaide metropolitan council recovery rate decreased by 0.1% to 50.6%, but still fell short of the target. The State’s target remains at 60% until 2023 but increases to 70% by 2025.<sup>15</sup>

## 2.6 Solid waste levy

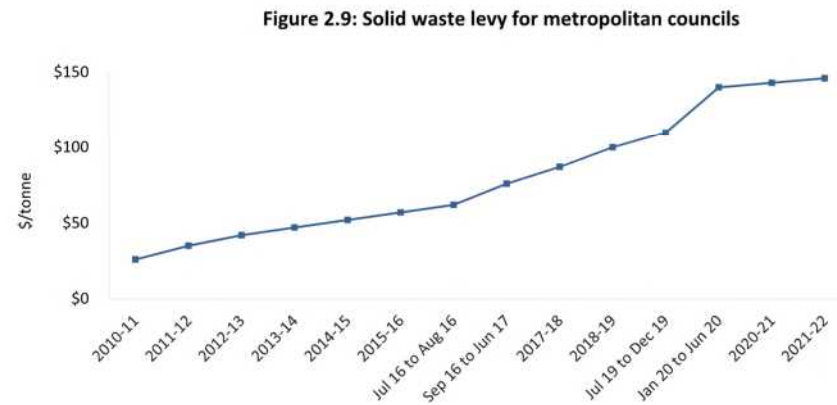
Under the EP Act a solid waste levy is payable to the Environment Protection Authority (EPA) on solid waste disposed to landfill. The waste levy incentivises resource recovery by increasing the costs of waste disposal, making resource recovery a preferable financial option.<sup>16</sup>

The levy comprises a proportion of overall waste management costs for councils. The waste levy has significantly increased in recent years, reflecting:

- the SA Government’s desire to reduce waste to landfill and move to a circular economy model<sup>17</sup>
- China’s introduction of the National Sword Policy in 2018, which prevents Australia from exporting certain waste and heavily reduces contamination rates for recyclables.

The solid waste levy was \$146 per tonne in 2021-22 compared to \$35 per tonne 10 years ago, an increase of 317%. The levy has increased by 151% since 2015-16 for metropolitan councils.

Figure 2.9 shows the increase in the solid waste levy for metropolitan councils over the past 12 years.



<sup>15</sup> Green Industries SA 2020, *Supporting the Circular Economy: South Australia’s Waste Strategy 2020–2025*, Government of South Australia, Adelaide, p. 17.

<sup>16</sup> [www.epa.sa.gov.au](http://www.epa.sa.gov.au), viewed 20 June 2022.

<sup>17</sup> Green Industries SA 2020, *Supporting the Circular Economy: South Australia’s Waste Strategy 2020–2025*, Government of South Australia, Adelaide.

Figure 2.10 shows the effect the increase in the solid waste levy has had on the cost of disposing residual waste since 2015-16.

**Figure 2.10: Total metropolitan councils' residual tonnes and solid waste levy**



Source: GISA's annual kerbside waste performance reports for residual tonnes. Solid waste calculation based on total tonnage multiplied by solid waste levy.

The GISA Act requires the EPA to transfer 50% of the levies to the Green Industry Fund. The fund can only be applied by:

- GISA:
  - in line with a business plan approved by the Minister
  - in any other manner authorised by the Minister for the purposes of the GI Act
- the Minister for Climate, Environment and Water, towards the costs of:
  - climate change initiatives, including research and development, education, innovation and business activity, for mitigating the effects of climate change, minimising carbon emissions and adapting to climate change
  - managing waste or debris, or harm to the environment, following an identified major incident, major emergency or disaster under the *Emergency Management Act 2004*.

In 2020-21, the EPA transferred \$48 million (\$37 million in 2019-20) to the fund, which had a balance of \$90 million on 30 June 2021 (\$114 million on 30 June 2020).

GISA has provided approximately \$13 million in grants for waste management to councils from the fund over the last six years.

## 2.7 Challenges in managing kerbside waste services

Councils face many challenges in providing kerbside waste management services and achieving local and state landfill diversion targets. While some can be addressed by council activities, others are externally imposed and beyond their control. Some of the challenges are discussed below.

## 2.7.1 Cost pressures

Cost pressures faced by councils include:

- increases in costs at landfill sites to dispose of residual waste, primarily due to the increase in the solid waste levy explained in section 2.6. Food waste discarded in the residual bin is heavy, contributing substantially to the weight of waste sent to landfill and therefore these costs
- increases in gate fees at materials recovery facilities to dispose of co-mingled recyclables. The gate fees are impacted by the often fluctuating market prices for recycled products. For example, China's 2018 National Sword Policy impacted the price of mixed paper and cardboard and mixed plastics. At the time, the estimated increase in cost was around \$8.8 million across South Australia based on a one-year period<sup>18</sup>
- increases in transport costs (eg fuel) to collect and dispose of all waste.

## 2.7.2 Food waste in residual bins

The SA Government has recognised that food waste in residual bins is a financial challenge for councils with significant environmental impact. In response it published a food waste strategy (see section 2.3).<sup>19</sup>

South Australian households and businesses send around 200,000 tonnes of food waste to landfill each year. Up to 40% of the material content in residual waste bins is food waste.<sup>20</sup> This directly impacts the costs paid by councils to dispose of waste to landfill, such as the solid waste levy. The NPSP Council has estimated that savings of \$395,000 per year in landfill fees could be achieved if food waste is diverted from landfill. Appendix 4 provides a copy of the flyer that the NPSP Council distributed to its community.

Food waste is heavy due to its moisture content. If discarded with residual waste, it contributes substantially to the weight of waste sent to landfill, increasing the solid waste levy and gate fee costs paid by councils.

Food decomposing in landfill without the aid of air produces methane, a greenhouse gas around 28 times more potent than carbon dioxide at trapping heat,<sup>21</sup> and a contributor to the global greenhouse gas emissions causing climate change.

Food waste in landfill is also a lost resource that could have been used, together with other types of organic waste streams, to produce commercial compost and soil enhancement products.<sup>22</sup> As composting is an aerobic process, it produces less or prevents the release of methane and is a better environmental alternative to landfill.

There are many reasons why residents do not dispose of food waste in organics bins. These

<sup>18</sup> Rawtec Pty Ltd 2018, *Market Analysis of South Australian Kerbside Comingled Recyclables Report for the Local Government Association of SA*, May, Adelaide.

<sup>19</sup> Green Industries SA 2021, *Valuing our Food Waste, South Australia's strategy to reduce and divert household and business food waste 2020–2025*, Government of South Australia, Adelaide.

<sup>20</sup> *ibid*, pp. 5 and 8.

<sup>21</sup> *ibid*, p. 7.

<sup>22</sup> *ibid*, p. 14.

include a personal dislike of the look of a food caddy on a benchtop, lack of access to free compostable bags or lack of awareness about the impact of food waste in landfill. However, it is likely that most concerns are about the pests and odours produced from decomposing food while organics bins await the fortnightly collection.

Several councils have recently trialled the weekly collection of organics bins. The results of these trials have shown positive changes in residents' waste disposal behaviour and an increase in landfill diversion rates. For example, the City of Holdfast Bay recently completed an 18-month FOGO trial that involved more than 1,000 households having their organics bin collected weekly and their residual waste bin collected fortnightly. The trial found the amount of food waste disposed of in the organics bins more than doubled, achieving a landfill diversion rate of 84% in the areas participating in the trial.<sup>23</sup> From July 2022, the City of Holdfast Bay will provide this bin collection service to all its residents unless they want to continue having their residual bin collected weekly.

This trial shows that a weekly collection of organics bins would encourage residents to dispose of food waste more responsibly and discourage them from putting food into residual waste bins. This would help divert food waste from landfill and increase council recovery rates. However, collecting organics bins weekly without any changes to the collection frequency of other bins would increase costs for most councils. Current legislation requires metropolitan councils to collect residual waste weekly but does not prescribe how often organics and recyclables bins must be collected.

### 2.7.3 Legislation mandates weekly collection of residual waste bins

The SA Government's *Environment Protection (Waste to Resources) Policy 2010* requires metropolitan councils to collect kerbside residual waste weekly from residential premises within their areas.<sup>24</sup> Councils determine how often they collect recyclables and organics bins and there is a long history of councils collecting them fortnightly. These services are highly valued and relied on. All metropolitan councils now collect organics and recyclables bins fortnightly, with the exception of three that provide these services on an opt-in basis.

Councils must balance the cost of providing weekly residual waste collections against:

- the cost of collecting organics and recyclables waste more frequently
- residents' expectations about the frequency of organics and recyclables collections
- the cost of providing services that will help achieve the SA Government's landfill diversion targets.

The most recent data published by GISA indicates that no metropolitan council's recovery rate has achieved the SA Government's landfill diversion target.<sup>25</sup> Figure 2.11 shows that the average metropolitan councils' recovery rate has remained relatively unchanged in the last

<sup>23</sup> [www.holdfast.sa.gov.au/council/news](http://www.holdfast.sa.gov.au/council/news) - Households embrace weekly green bin collections | City of Holdfast Bay, viewed 22 June 2022.

<sup>24</sup> *Environment Protection (Waste to Resources) Policy 2010*, clause 10(2).

<sup>25</sup> Green Industries SA 2021, *South Australia's Kerbside Waste Performance Report 2018-19*, March, Government of South Australia, Adelaide, p. 19.

11 years. In 2009-10, the recovery rate was 48%,<sup>26</sup> with the same result achieved in 2019-20. Prior to 2015-16, the State’s waste strategy did not include landfill diversion targets for kerbside waste in the targets set for total municipal solid waste.

**Figure 2.11: Metropolitan councils’ average recovery rate compared to the State target for landfill diversion**



Source: GISA’s annual kerbside waste performance reports.

Allowing councils to decide how often they collect each bin type to meet community expectations may be a solution to improving landfill diversion, as demonstrated by the City of Holdfast Bay’s recent FOGO trial.

### 2.7.4 Multi-unit dwellings and urban infill

Multi-unit dwellings (MUDs) are generally accepted to be any dwelling other than a standalone single unit dwelling and can range from townhouses, semi-detached or row terraces, through to multi-storey apartment complexes.

Urban infill and the rise in the number of MUDs present unique challenges to councils for waste management. Councils often contract these services out to commercial contractors, as the kerbside collection service does not align with the bin types required for these buildings.

MUDs do not generally perform well in source separation, landfill diversion and the contamination of recyclables. Reasons for poor performance can include:

- design issues. Older MUDs were designed for a one or two bin waste system. Introducing a third bin can be difficult due to limited space. New MUDs may not consider waste management sufficiently in the design phase or developers may see areas for bins as expensive and wasted space.<sup>27</sup> This may result in bin systems that do not offer all three waste streams, as well as increased, ongoing waste management costs for councils and residents

<sup>26</sup> Green Industries SA 2019, *Adelaide Metropolitan Area Kerbside Waste Performance Report 2016-17*, February, Government of South Australia, Adelaide, p. 23.

<sup>27</sup> The Local Government Association of South Australia continues to advocate for the planning and design code to be reviewed to consider effective, efficient and safe waste management for medium to high density development areas.

- a lack of street access and limited turning points for waste collection vehicles
- a lack of public road verge or presentation space for kerbside bin collection
- contamination issues due to the lack of supervision or management of communal bins and residents' lack of ownership of bins.

Exploring ways to improve MUD waste performance remains a challenge for councils but is necessary to improve recovery rates.

### 2.7.5 Educating the community

Councils play an important role in educating the community about waste reduction and responsible recycling. Through education the community can improve its waste practices, which will reduce the amount of waste sent to landfill and councils' disposal costs and increase the volume of materials to be recycled.

However, education programs can be expensive and can absorb significant human resources. A challenge for councils is balancing the areas most in need of education to achieve the best results against the cost of providing them.

While education, in addition to other strategies such as the wider rollout and promotion of food caddy use, will help councils raise community awareness about responsible waste disposal, changing residents' behaviour long-term will remain a challenge.

## 3 Audit mandate, objective and scope

### 3.1 Our mandate

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We performed our review under section 32(1)(c) of the *Public Finance and Audit Act 1987*. This allows the Auditor-General to review the efficiency, economy and effectiveness of a publicly funded body.

A council constituted under the LG Act is included in the definition of a publicly funded body.

### 3.2 Our objective

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The objective of our review was to conclude on whether the two councils we reviewed were effectively managing kerbside waste services to work towards achieving their targets (and the targets set by the SA Government).

Our review covered the period of South Australia's Waste Strategy 2015–2020. We extended it to also consider developments between June 2020 and December 2021.

We considered whether the two councils had:

- documented plans and/or strategies to deliver kerbside waste services to meet their targets and community expectations
- implemented governance structures to manage and oversee the performance of their kerbside waste services to meet their targets and community expectations
- processes to assess the effectiveness of their education activities.

### 3.3 What we reviewed and how

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There are many areas that contribute to the successful management of kerbside waste services. To inform our conclusion about how effectively the two Councils were managing their services, we assessed whether they had:

- established a waste strategy/plan that detailed service levels, local waste performance targets and the actions to be taken to achieve them
- established a waste education strategy and program to educate and promote responsible waste behaviour to the community in support of local and State targets
- engaged with the community and considered their expectations in waste planning
- established clear roles and responsibilities for waste management
- established frameworks and processes to identify, assess and manage waste risks
- implemented contract management processes to manage roles and responsibilities, communication with contractors and the community, and the reporting and monitoring of performance, costs and risks
- collected accurate and reliable data to monitor waste performance.



Our assessment considered:

- the LG Act requirements
- the *Environment Protection (Waste to Resources) Policy 2010*
- each Council's strategic management framework and policies
- South Australia's Waste Strategy 2015–2020 and 2020–2025 issued by GISA
- South Australia's Valuing Our Food Waste Strategy
- generally accepted standards of contract management and risk management practices.

We reviewed documents in detail and held discussions with relevant staff of each Council.

The NPSP Council's regional subsidiary, Eastern Waste Management Authority (East Waste), delivers kerbside waste management services to the community on its behalf.

For the NPSP Council, we also held discussions with East Waste staff to obtain an understanding of their role and responsibilities in delivering kerbside waste management services on the NPSP's behalf. We did not assess the activities of East Waste as part of this review.

We would like to acknowledge the staff of each Council and East Waste who went to considerable effort to promptly respond to our information requests and inquiries during the review.

### 3.4 What we did not review

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We did not review the Councils' waste collection practices for:

- kerbside hard waste
- street sweepings, council operated parks and other public place locations
- other drop-off facilities they operate
- their commercial service operations.

We did not review waste collection practices managed by the private sector for:

- commercial and industrial waste
- construction and demolition waste
- the Container Deposit Scheme returns.

While we used waste data provided by the Councils to calculate recovery rates, we did not independently confirm the integrity of the data.

We did not review the methodology of kerbside bin audits performed by East Waste or contractors on behalf of the Councils.

We did not assess the activities of East Waste.

West Torrens Council has outsourced its waste management services to an independent contractor. We did not review the independent contractor's activities.

## 4 The Corporation of the City of Norwood, Payneham and St Peters

### 4.1 Executive summary

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#### 4.1.1 Audit conclusion

We assessed the effectiveness of the NPSP Council's management of kerbside waste services between 2015 and 2021 against our review objective in section 3.2.

We concluded that the NPSP Council successfully collects, transports and processes kerbside waste to a high level of community satisfaction.

There are many areas that contribute to the overall effective management of kerbside waste services. We identified some areas that were not operating effectively during the period we reviewed. These were:

- the development of a plan to support waste management services
- setting waste performance measures and targets
- establishing a service level agreement with East Waste
- evaluating and reporting on waste performance
- developing a waste education strategy and program.

These issues are explained in section 4.1.2.

We also identified some areas that were operating effectively during the period we reviewed. These were that the NPSP Council had:

- consulted its community and key stakeholders when it reviewed CityPlan 2030 to understand their expectations and satisfaction with the levels of waste management service
- sound processes to manage and resolve complaints from residents about collection services.

#### 4.1.2 What we found and recommended

The key findings from our review of the NPSP Council's management of kerbside waste services were that it:

- did not have a corporate plan or an overarching plan to support its strategic objective and strategy for waste management (section 4.3.2)
- had not documented the initiatives it had identified and implemented to support its strategic objective and strategy for waste management. This reduced the effectiveness of achieving its strategic objectives and reaching its long-term vision (section 4.3.3)
- did not have a service level agreement with East Waste for waste management services (section 4.4.2)
- had not evaluated and reported its kerbside waste performance against the set target. This reduced the effectiveness of monitoring its waste performance and its capacity to take necessary action to improve its performance to reach, or get closer to, the set target (section 4.4.3)

- had not set any performance standards, measures and targets to monitor and evaluate East Waste's performance in delivering kerbside waste management services to its community (section 4.4.3)
- did not have a formal waste education strategy outlining its approach to community education on waste and recycling issues (section 4.5.1)
- had not evaluated and reported on the effectiveness of the waste initiatives and activities it implemented each financial year (section 4.5.1).

We recommended the NPSP Council:

- develop a corporate plan, and a plan that specifically covers waste management, which outlines its key priorities, corporate objectives, actions and activities to achieve the corporate objectives, and measures and targets to monitor and evaluate its performance (sections 4.3.2 and 4.3.3)
- set performance measures and targets for kerbside waste management that are consistent with those set by East Waste and support the State's waste strategy target (section 4.3.4)
- establish a service level agreement with East Waste to clarify and agree on the roles and responsibilities and other matters important to waste management services (section 4.4.2)
- evaluate and report on the outcome of all its kerbside waste initiatives and activities, actual kerbside waste performance against set targets and the performance of East Waste (section 4.4.3)
- develop and document a waste education strategy and program outlining its approach to community education on waste and recycling issues (section 4.5.1).

#### 4.1.3 NPSP Council's response

The NPSP Council responded to our findings and advised us how it would action our recommendations, which it generally accepted. Its response to each recommendation is included in sections 4.3 to 4.5.

The NPSP Council provided a response to our proposed report to Parliament that is included as Appendix 6.

## 4.2 Overview of The Corporation of the City of Norwood, Payneham and St Peters

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### 4.2.1 Waste management services

The NPSP Council is located just east of Adelaide's CBD and covers an area of around 15 km<sup>2</sup>, with an estimated resident population of about 37,000.<sup>28</sup>

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<sup>28</sup> Australian Bureau of Statistics 2020, *Norwood Payneham St Peters: Region summary: Data by region*, ABS, viewed 25 May 2022, <<https://dbr.abs.gov.au/region.html?lga&rqn=45290>>.

Population, area and dwelling types determine the nature, type and collection frequency of the waste services councils provide.

The NPSP Council provides a standard kerbside three-bin service to about 17,500 residential households and 2,000 commercial properties.<sup>29</sup> 49.6% of households are multi-unit dwellings and 49.7% are separate houses.<sup>30</sup>

**Figure 4.1: NPSP Council standard kerbside three-bin waste collection service**



Source: NPSP Council website.

The NPSP Council also provides households with a free food caddy and two rolls of compostable bags annually to make it easier for residents to compost food waste through their green bin.

A regional subsidiary,<sup>31</sup> East Waste, delivers waste management services to the NPSP Council's community on its behalf. More information on East Waste is provided in section 4.4.1.

## 4.2.2 Waste management costs

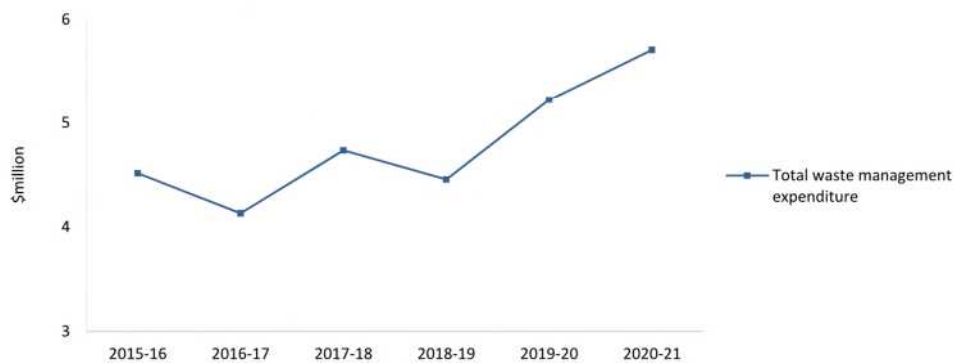
In addition to the kerbside three-bin waste service, the NPSP Council's waste management services include collecting and disposing of kerbside hard waste, public litter bins, street sweepings and illegal dumping. The costs of waste management are shown in figure 4.2 and totalled \$5.7 million in 2020-21.

<sup>29</sup> City of Norwood, Payneham and St Peters 2021, *Council Agenda and Minutes*, 5 October 2021, item 11.1, p. 19, <[https://www.npsp.sa.gov.au/about\\_council/council\\_and\\_committees/council\\_agenda\\_and\\_minutes](https://www.npsp.sa.gov.au/about_council/council_and_committees/council_agenda_and_minutes)>.

<sup>30</sup> City of Norwood Payneham and St Peters 2021, *City of Norwood Payneham and St Peters: Dwelling type*, viewed 15 July 2022, <<https://profile.id.com.au/npsp/dwellings>>.

<sup>31</sup> Constituent councils are Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Norwood, Payneham and St Peters, City of Mitcham, Corporation of the Town of Walkerville and City of Prospect.

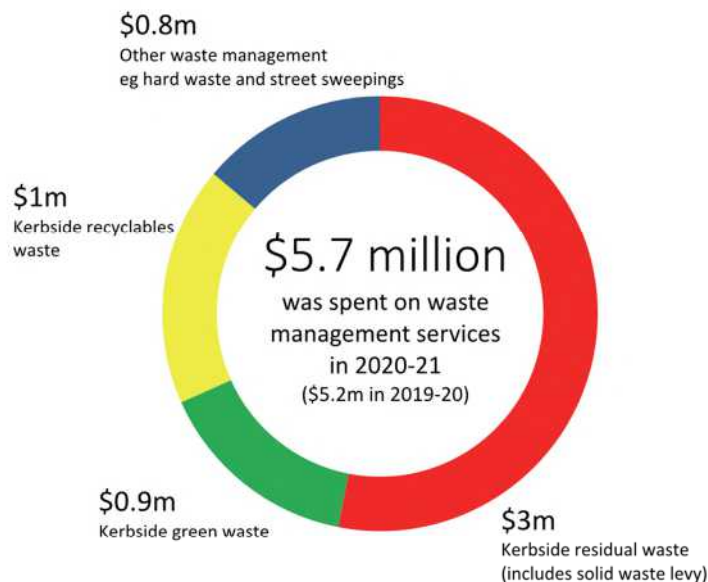
**Figure 4.2: NPSP Council waste management costs for the past six years**



Source: Based on data provided by the NPSP Council (unaudited).

Figure 4.2 shows that the NPSP Council’s waste management costs fluctuated annually up to 2018-19 and then increased by 17% in 2019-20 and 9% in 2020-21. This is partly due to the increase in the solid waste levy during this period. On 30 June 2019, this levy was \$100 per tonne and increased to \$143 per tonne by 30 June 2021, an increase of 43%. The increase in costs is also the result of the increase in residual waste collected by NPSP Council since 2018-19, as shown in figure 4.6. In 2020-21, the NPSP Council spent \$5.7 million on waste management services, an increase of \$500,000 (10%) from 2019-20. Figure 4.3 shows where this was spent.

**Figure 4.3: NPSP Council waste management costs for 2020-21**



Of the \$5.7 million, 53% was spent on collecting and disposing kerbside residual waste, including the solid waste levy. The solid waste levy is 18%<sup>32</sup> of the NPSP Council's total waste management costs for 2020-21.

### 4.2.3 Kerbside waste management performance

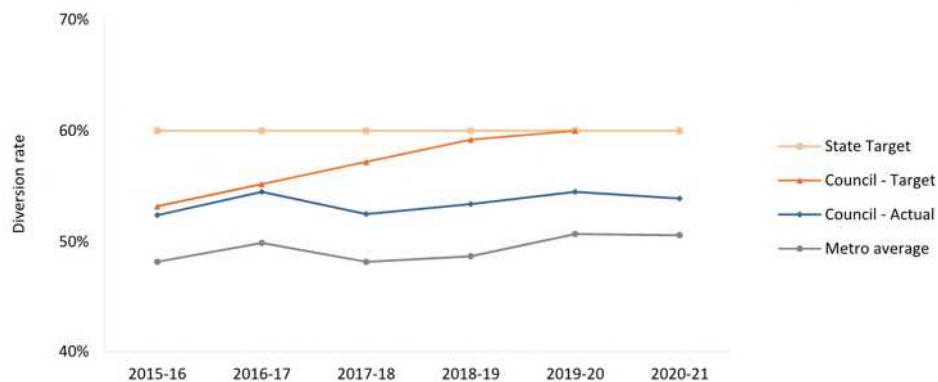
The NPSP Council’s actual kerbside waste diversion from landfill rate compared to its target and the actual metropolitan council average recovery rate since 2015-16 is shown in figure 4.4.

**Figure 4.4: Kerbside waste diversion from landfill rate and performance targets**

Year	NPSP Council actual <sup>33</sup>	NPSP Council target <sup>34</sup>	Metropolitan council average <sup>35</sup>
2015-16	52.4%	53.2%	48.2%
2016-17	54.5%	55.2%	49.9%
2017-18	52.5%	57.2%	48.2%
2018-19	53.4%	59.2%	48.7%
2019-20	54.5%	60%	50.7%
2020-21	53.9%	no landfill diversion target set	50.6%

Figure 4.5 shows the above rates compared to the State’s landfill diversion target of 60%.

**Figure 4.5: Kerbside waste diversion from landfill rate and performance targets**



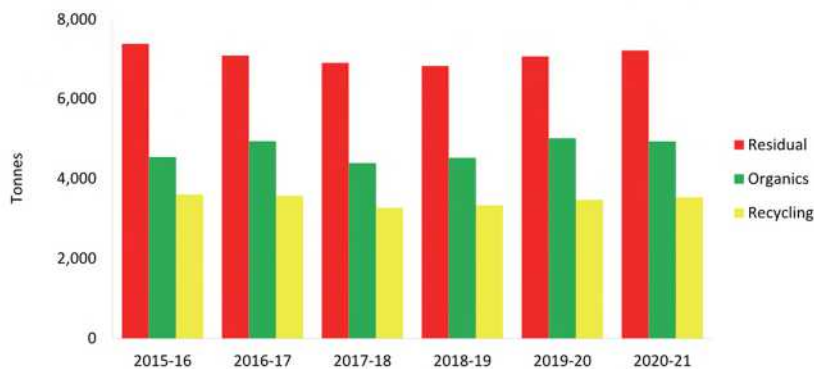
Source: Based on data provided by the NPSP Council, East Waste and GISA.

<sup>32</sup> Calculated by us based on the residual tonnes provided by the NPSP Council multiplied by the solid waste levy.  
<sup>33</sup> This rate was calculated by us based on the formula published in GISA’s annual kerbside waste performance reports. The waste collection tonnages used in the formula were provided by the NPSP Council and are unaudited. The tonnages of recycling and organics collected have not been adjusted for contamination.  
<sup>34</sup> We calculated these percentages based on the performance measure and target information disclosed in the NPSP Council’s CityPlan 2030 over that period.  
<sup>35</sup> Taken from GISA’s annual kerbside waste performance reports. Data provided to us by GISA for 2019-20 and 2020-21 on 15 June 2022.

Figure 4.5 shows that the NPSP Council achieved a higher diversion from landfill rate than the metropolitan council average but fell short of its own target each year. 2016-17 and 2019-20 were the NPSP Council’s best performing years. It was close to its target in 2016-17 but by 2019-20 was 5.5% below it. Both the NPSP Council and the metropolitan council average fell short of the 60% State target by 2020-21. GISA provided us with data it has not yet published which shows that only one metropolitan council achieved a recovery rate of 60% in 2020-21.

Figure 4.6 shows the NPSP Council’s total tonnes collected by kerbside bins for each waste stream for the last six years.

**Figure 4.6: NPSP Council’s kerbside waste collected**

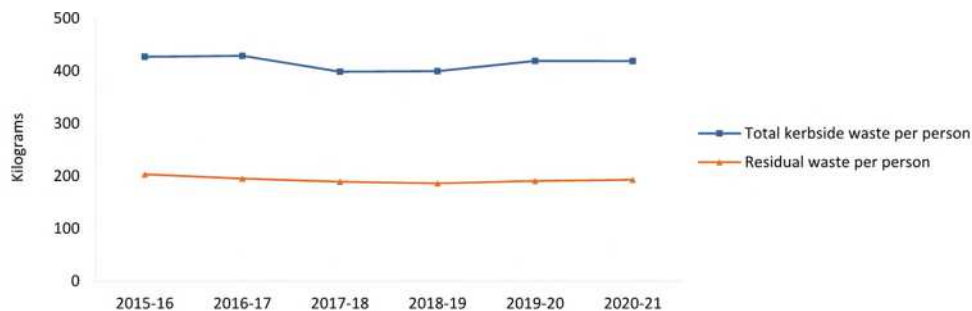


Source: Based on data from East Waste and the NPSP Council.

Figure 4.6 shows that the amount of waste collected for each waste stream has remained steady during this period. There was a slight increase in organics waste collected in 2016-17 due to higher levels of rainfall.<sup>36</sup>

Figure 4.7 shows total kerbside waste and residual waste generated per person in the NPSP Council area over the last six years.

**Figure 4.7: NPSP Council waste per person**



Source: Based on data provided by East Waste and the NPSP Council about tonnes. Data about population is from the Australian Bureau of Statistics (<https://explore.data.abs.gov.au/>).

<sup>36</sup> Green Industries SA 2020, *South Australia’s Kerbside Waste Performance Report 2017-18*, Government of South Australia, Adelaide, p. 26.

Figure 4.7 shows a decrease in kerbside waste generated per person in 2017-18 and an increase in 2019-20. The 2017-18 decrease was driven by a 13% decrease in organics due to higher rainfall in the previous year.<sup>37</sup> An explanation for the increase in 2019-20 may be that during the pandemic more people shopped online, increasing the amount of packaging used in shipping/postage and discarded by residents. This may have been further impacted by people establishing home offices during the initial lockdown as evidenced by the shortage of office furniture and IT equipment in South Australia in March, April and May 2020. Figure 4.7 also shows that residual waste per person has remained consistent in the NPSP Council area over the past six years.

#### 4.2.4 Other waste management initiatives

The NPSP Council has recognised the importance of implementing innovative waste reduction and education initiatives to manage waste resources sustainably and efficiently. During our review we noted some examples of this where the NPSP Council:

- joined the Local Government Association of South Australia's circular procurement pilot project. The project is working towards developing local markets and onshore processing for recyclable materials
- implemented the plastic free precincts project, which helps food retailers in the Norwood Parade precinct to switch from single-use plastic products to reusable or compostable alternatives. This aligns with an SA Government priority to ban single-use plastics
- promotes product stewardship and buy recycled opportunities on its website.

### 4.3 Strategic planning for waste management services

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#### 4.3.1 Background

Section 122 of the LG Act requires a council to develop and adopt strategic management plans for the management of its area. It establishes a framework for each council to:

- identify its strategic objectives over a period of at least four years
- identify and implement strategies to achieve its strategic objectives and to deliver the range and level of services it intends to provide to its community
- identify the resources needed to support its strategies and protect its long-term financial sustainability
- set measures used to monitor and assess its performance against its objectives
- identify the extent of participation with other councils, regional bodies and State and national governments achieving common objectives.

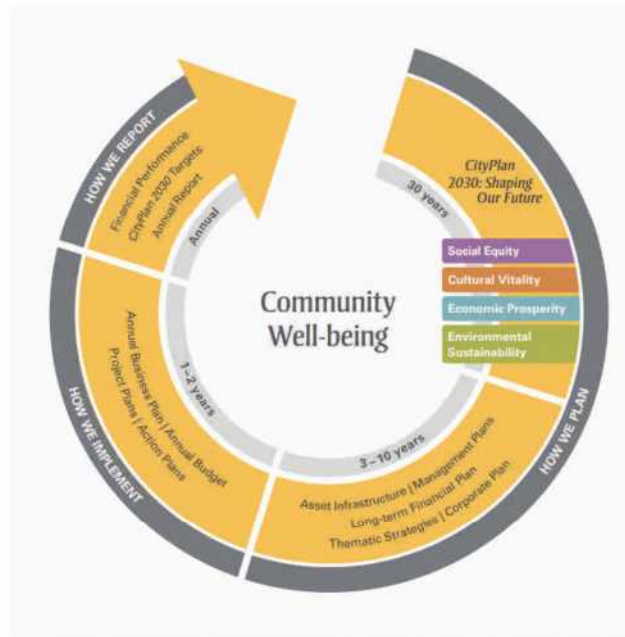
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<sup>37</sup> Green Industries SA 2020, *South Australia's Kerbside Waste Performance Report 2017-18*, Government of South Australia, Adelaide, p. 14.



The NPSP Council’s CityPlan 2030: Shaping our future (CityPlan 2030) provides its long-term strategic vision and plan. The plan is reviewed every four years to ensure it reflects the community’s vision and aspirations to 2030. It sets out the strategic planning and reporting framework and identifies the key plans that support its implementation (as shown in figure 4.8).

Figure 4.8: NPSP Council’s strategic planning and reporting framework



Source: The NPSP Council’s CityPlan 2030.

CityPlan 2030 focuses on four outcomes, with one being environmental sustainability where the NPSP Council strives to be a leader in this area. It provides the following objective and strategy for waste management:

**Objective 4.1:** Sustainable and efficient management of waste resources

**Strategy 4.1.2:** Investigate and implement innovative waste reduction and education<sup>38</sup> initiatives

CityPlan 2030 also states that minimising waste and increasing recycling and reuse remain important environmental priorities. The NPSP Council wants to use less resources, proactively monitor its waste production and recycling, and adapt its programs to continue to reduce waste.

<sup>38</sup> Education initiatives were included in the strategy in response to the 2020 mid-term review of CityPlan 2030.

### 4.3.2 The NPSP Council does not have overarching corporate objectives and priorities for waste management

#### Recommendation

The NPSP Council should develop a corporate plan that outlines the:

- key priorities and corporate objectives covering essential services like waste management
- actions and activities needed to achieve the corporate objectives and reach the Council's long-term vision
- measures and targets to monitor and evaluate its performance against the objectives.

The corporate plan should be published on the NPSP Council's website. The NPSP Council should also report outcomes against targets each year in its annual report to ensure transparency and accountability to the community.

#### Finding

CityPlan 2030 has a series of strategic documents to support its implementation. It states that:

*The Council will also prepare a Corporate Plan to identify the specific programs and actions required to implement and integrate all of the elements of CityPlan over the next four years.*

We found that the NPSP Council had not prepared a corporate plan. The risk register presented to its audit committee in October 2019 identified the development of a corporate plan as an action to mitigate the following strategic risks:

- not delivering the project or the right project
- the lack of innovation and forward planning
- the lack of organisational and departmental strategy.

A year later, an October 2020 report on the risk status to the audit committee stated that developing the corporate plan was deferred until the existing strategic plan documents<sup>39</sup> were finalised. The NPSP Council was performing a mid-term review of its CityPlan 2030 at the time.

#### Why it is important to have a corporate plan

Long-term strategic plans should be integrated into a council's daily operations through its operational plans (such as annual business plan, annual budget, project plans) and policies. This provides assurance that a council's resources are allocated to activities that will achieve its long-term strategic objectives. A corporate plan should clearly explain how the CityPlan 2030 strategic vision will be achieved and integrated into operational plans and processes, including waste management.

<sup>39</sup> These documents include the NPSP Council's CityPlan 2030, long-term financial plan and asset and infrastructure asset management plans.

A corporate plan also addresses the administration of the NPSP Council's own activities to ensure resources are employed efficiently and effectively to achieve its strategic and corporate objectives. It provides detailed guidance to integrate into short-term plans the key priorities and resources needed for each financial year.

#### NPSP Council's response

*While there is not a legislative requirement for the Council to develop a corporate plan, the Council will prepare a corporate plan.*

*Waste management is an operational service ... the Council will consider the Auditor-General's comments in relation to waste management as an inclusion in a corporate plan.*

#### 4.3.3 The NPSP Council has not documented the initiatives that support its waste strategy

##### Recommendation

The NPSP Council should develop a specific plan for waste management, or a plan that is focused on environmental sustainability and includes waste as one component, that clearly documents:

- the innovative waste reduction and education initiatives identified that will be implemented to support CityPlan 2030 strategy 4.1.2
- the actions and activities performed annually that contribute to strategic objective 4.1
- the financial and human resources needed to implement the initiatives, actions and activities, and who is assigned the responsibility to implement them
- the measures and targets to monitor and evaluate the NPSP Council's performance
- how the NPSP Council has adopted the principles of the waste management hierarchy
- how East Waste's strategic actions and activities contribute to achieving the NPSP Council's strategic objectives.

##### Finding

The NPSP Council's planned strategy under CityPlan 2030 was to investigate innovative waste reduction and education initiatives that it intended to implement over time to meet its strategic objective. We found no documentary evidence of the outcome of this investigation.

NPSP Council staff advised us that there were no specific plans that provided this information and that the following activities were performed each year and resourced through the annual business plan and budget:

- the Reinvigorate the Food Recycling Project 2018–2021 – providing food caddies to new residential properties and to those existing ones that did not have access to one

- education activities including stalls at NPSP Council events, an annual collection calendar with waste service and 'which bin' information, a local services app, and an online waste and recycling guide.

We found that the annual business plans produced since 2015-16 had limited or no information on the NPSP Council's specific planned actions to implement its waste strategy and did not target kerbside waste avoidance or minimisation, the most preferred option of the waste management hierarchy.

East Waste delivers waste management services to the community on the NPSP Council's behalf, including education programs. The NPSP Council relies on East Waste's service and performance to help meet its strategic objectives. There is little to no detail in the NPSP Council's existing documented plans of these services to demonstrate the alignment of waste management strategies between the entities.

#### Why this is important

As waste disposal costs have grown substantially in recent years following SA Government increases to the solid waste levy, there is significant financial incentive for the NPSP Council to provide a cost-effective and efficient kerbside waste management service to:

- reduce the amount of kerbside waste going to landfill
- increase waste recycling and recovery
- contribute to the reduction in carbon emissions from landfill.

A documented waste management plan would help the NPSP Council to effectively implement waste strategies, achieve its strategic objectives and reach its vision.

#### NPSP Council's response

*There is no legislative requirement on the Council to develop a waste management plan either separately or as component of another plan.*

*East Waste has been established by the Constituent Councils for the purposes of delivering effective kerbside waste management. It is East Waste's role to develop plans which reduce landfill, promote recycling and organics re-processing. East Waste reports to the Council in its Annual Report on how it achieves its functions under its Strategic Plan and Charter.*

*Notwithstanding this, East Waste has a 2030 Strategic Plan which sets out Strategies and Key Performance Indicators for leadership in waste management logistics and innovative collection and resource management services for the Constituent Councils of East Waste.*

#### 4.3.4 The NPSP Council no longer has kerbside waste performance measures and targets

##### Recommendation

The NPSP Council should set performance measures and targets in line with the kerbside waste management results it wants to achieve. These should be consistent with any key

performance indicators set by East Waste and support the State's waste strategy target for metropolitan councils.

### Finding

Section 122(1)(d) of the LG Act requires a council's suite of strategic management plans to provide the financial and non-financial measures used to monitor and assess a council's performance against its objectives.

CityPlan 2030 outlined an objective and strategy for kerbside waste management along with the performance measure and target to evaluate the NPSP Council's performance. The performance measure and target changed over the period we reviewed.

We found that from 2016-17 the NPSP Council's kerbside performance target<sup>40</sup> was to achieve the State's waste target of 60% of waste diverted from landfill by 2020.

The NPSP Council removed this performance measure and target when it reviewed the CityPlan 2030 in 2020 and no longer has a landfill diversion target. NPSP Council staff advised us:

*... that this performance measure was no longer a valid measurement due to the following factors, packaging weight can change, might be more volume of plastic but is lighter; or people are avoiding packaging and tonnes decrease.*

We consider that these factors would impact the performance target set but would not make the performance measure invalid.

NPSP Council staff advised us that it decided to focus on circular procurement. The target set for this is a year-on-year increase in corporate purchases of products or materials that contain recycled content. However, this is not a relevant measure for the kerbside three-bin waste system.

Removing the performance measure and target means that the NPSP Council cannot clearly demonstrate:

- what it will monitor and evaluate its waste performance against. This may reduce the effectiveness of understanding changes in waste behaviours and making better and informed decisions about future education programs/initiatives
- its commitment to contributing to the State's waste target, which increases to 70% by 2025.<sup>41</sup>

We noted that East Waste's 2030 Strategic Plan provides key performance indicators to measure its success in reaching its objectives. These include:

- a percentage of total kerbside three-bin system materials is separately collected and recycled, targeting 75% by 2030 (ie waste diverted from landfill)

<sup>40</sup> We calculated this percentage based on the performance measure and target information disclosed in the NPSP Council's CityPlan 2030 over that period.

<sup>41</sup> Green Industries SA 2020, *Supporting the Circular Economy: South Australia's Waste Strategy 2020–2025*, Government of South Australia, Adelaide.

- a percentage of total food waste is separately collected and recycled by 2030, targeting 100% by 2030
- reduced average contamination of the kerbside co-mingled recycling stream, targeting less than 7% by 2030.

The NPSP Council has not set performance measures and targets that align with those set by East Waste.

#### Why it is important to have kerbside waste performance measures and targets

For the NPSP Council to effectively oversee and monitor its kerbside waste performance, it should set performance measures and targets and regularly report actual results against them. This will inform the NPSP Council about whether its actions have been successful in achieving its targets, or whether changes to activities are needed to improve results.

#### NPSP Council's response

*Waste reduction targets have been removed from City Plan 2030, which due to current legislative constraints, is an outcome of the Council having little control over this, other than through seeking to influence behaviour change through education. Obtaining accurate information through household bin audits, to measure progress against targets, is very costly and cannot be replicated or indeed justified on an annual basis.*

*It is noted that the South Australian Waste Strategy 2020-2025, sets a Municipal Solid Waste target of 75% diversion by 2025. The Council has and will continue to work with the State Government to deliver programs and initiatives that seek to achieve this target. It is noted that following previous major waste system interventions, such as food waste programs, a plateau has been reached in household behaviours and new critical intervention will be required which are led or supported by the State Government. These interventions will, by necessity, need to include changes to legislation which has been set by the State Government in respect to Local Government waste collection services.*

*The Council accepts that it should set performance measures and targets that align with East Waste's 2030 Strategic Plan. However, these performance measures and targets are operational rather than strategic. It is intended to incorporate performance measures and targets in the service agreement with East Waste.*

## 4.4 Governance and service arrangements

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### 4.4.1 Background

The NPSP Council is a constituent council of East Waste, a regional subsidiary established under section 43 of the LG Act. East Waste operates under a Charter that outlines its

governance, administrative and financial management arrangements. It is governed by a board of management and a councillor of the NPSP Council has been appointed to this board. The NPSP Council receives a copy of the board of management's meeting minutes and agenda papers.

East Waste delivers waste management services to the community on the NPSP Council's behalf. Its primary purpose is to collect and dispose of waste within the areas of its constituent councils. The NPSP Council may arrange for East Waste to provide other functions such as:

- promote the minimisation of waste and recycling of recyclable materials
- undertake waste community education programs
- conduct all activities in a way that complies with regulatory requirements and minimises risk to the constituent councils.<sup>42</sup>

An NPSP Council manager attends a regular East Waste Committee meeting to discuss service and operation matters.

#### 4.4.2 The NPSP Council does not have a service level agreement with its service provider for waste management services

##### Recommendation

The NPSP Council should establish a service level agreement with East Waste to have clarity and agreement on roles and responsibilities and other matters important to delivering waste management services.

##### Finding

We found that there is no contract or service level agreement between the NPSP Council and East Waste for the provision of waste services. East Waste prepared an 'offerings' spreadsheet that outlines the services agreed with the NPSP Council. This document did not include any details on the NPSP Council's operational performance expectations and standards.

East Waste is subject to the joint direction and control of its constituent councils, who are ultimately liable for its activities. It is important that the NPSP Council properly oversees and monitors East Waste's performance, manages risks and takes action to direct its activity when necessary. This will help ensure East Waste effectively implements the NPSP Council's service level policy decisions.

We found the NPSP Council has little oversight over the waste activity and service delivery performance specific to it and its community. This is because the NPSP Council has not set any key performance measures and targets to enable it to monitor and evaluate East Waste's performance.

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<sup>42</sup> Eastern Waste Management Authority Charter, clause 9.2, 26 September 2017.

NPSP Council staff advised us that information specific to the NPSP Council's performance and activity is limited to waste tonnages, additional bins and service exceptions.

The NPSP Council should have a service level agreement that at a minimum:

- clearly outlines its and East Waste's roles and responsibilities for common functions such as community education activities and dealing with complaints
- sets out its expectations of performance standards, measures and targets in delivering the agreed services. These would need to be aligned with the NPSP Council's strategic objectives, performance standards and targets for waste management
- provides the data and information required to enable it to:
  - monitor and evaluate East Waste's performance in service delivery against the pre-determined standards, performance measures and targets
  - inform its future waste management strategy and policy decisions
  - inform its future community education programs, including an evaluation of the effectiveness of existing education programs and waste initiatives
  - assess and evaluate East Waste's management of risks
- requires East Waste to detail the controls in place to ensure waste data used for reporting and decision making is complete and accurate. East Waste should also certify annually that the controls have been operating effectively.

#### NPSP Council's response

*The Council agrees that a Service Level Agreement with East Waste would allow the Council to set governance and performance measures and targets addressing waste management. The Council intends to develop a Service Level Agreement that allows the Council to monitor East Waste on the service delivery of kerbside waste management and other services. As discussed, the Service Level Agreement will include the recommendation outlined in [section 4.3.4].*

#### 4.4.3 The NPSP Council did not evaluate and report against the key performance targets and waste initiatives

##### Recommendation

The NPSP Council should ensure there is proper oversight, monitoring and reporting on the performance of kerbside waste management services by:

- setting clear performance measures and targets it wants to achieve and that support the State's waste strategy
- evaluating and reporting actual performance against set targets
- evaluating and reporting on the outcome of all waste initiatives and activities that support performance
- consulting with East Waste to establish key performance measures and targets and define the data and information needed to monitor and evaluate their performance.



## Finding

We reviewed how the NPSP Council monitored, evaluated and reported on the performance of its kerbside waste management services. We found that it has gaps in some important areas. This is because the NPSP Council:

- did not evaluate and report on actual performance against established targets
- did not evaluate the effectiveness of all waste initiatives and activities to inform decisions on future actions and allocation of resources
- did not consider and decide on the opportunities identified as part of evaluating one of its key waste initiatives
- did not establish performance measures and targets for East Waste.

### *Key performance measure and target*

Prior to 2020-21, the NPSP Council aimed to achieve a target of 60% of waste diverted from landfill by 2019-20.

East Waste provided the total tonnages collected by waste stream and the percentage of waste diverted from landfill for each financial year. The NPSP Council's annual reports provided the annual waste tonnages by waste stream but did not report on its performance against the 60% diversion target.

Our analysis of the NPSP Council's actual kerbside waste diversion from landfill rate compared to the performance target and the metropolitan council average since 2015-16 is provided in section 4.2.3.

If the NPSP Council had clear oversight of its kerbside bin waste performance against targets, it would have been evident that it had not achieved its target each year and was not on track to achieve this and the State target over time. It could have then considered changes needed to improve its performance to reach, or get close to, the targets.

### *Waste reduction and education initiatives and activities*

NPSP Council staff advised us that information on waste management activity is provided to elected members when needed. For example, the elected members were informed of the Reinvalidate the Food Recycling Project 2018–2021. This project's purpose was to increase the use of food caddies by giving them out to residents between 31 August 2019 and 30 June 2021. The NPSP Council exceeded its target of 3,200 with a total of 4,211 food caddies given out.

The NPSP Council prepared a report for the elected members and GISA<sup>43</sup> on the outcome of its evaluation of the project, which included:

- the outcome of the resident survey results
- an analysis of organics collection data.

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<sup>43</sup> GISA provided funding to the NPSP Council under its Kerbside Performance Plus Food Organic Incentives Program.

The report outlined a further opportunity to increase the diversion of food waste from landfill by reviewing the frequency of kerbside waste collection at the State level and undertaking further modelling and trials to better understand how this could further influence behaviour change. The report did not provide any recommendations to the elected body for decision on these opportunities and the next steps to further the NPSP Council's waste initiatives and education programs.

We also found that the NPSP Council is not evaluating the effectiveness of all the waste management initiatives and activities it undertakes during the year. Consequently, a summary of the outcome and impact of these activities on achieving strategic objectives is not provided to the elected body to inform future decisions on waste management services.

#### *East Waste's performance and kerbside bin service to the community*

The NPSP Council has not set any performance standards, measures and targets to monitor and evaluate East Waste's performance in delivering kerbside waste management services to its community.

East Waste's 10-year business plan recommends key performance indicators that could be implemented and reported against to the NPSP Council.

#### Why it is important to monitor and report on kerbside waste performance

To effectively oversee and monitor its waste performance, the NPSP Council must regularly see actual results reported against set performance targets. This comparison, together with evaluation of programs/initiatives and East Waste's performance, will inform the NPSP Council about whether its actions have been successful in achieving its targets, or whether changes are needed to improve results and work towards achieving its strategic objectives and vision.

#### NPSP Council's response

*The Council intends to develop a Service Level Agreement with East Waste and part of that Agreement, will include key performance measures and targets for East Waste to deliver and report to the Council. This will increase East Waste's accountability to the Council, as well as shaping future performance measures and targets.*

*The Council accepts that regular reporting of key performance measures and targets is necessary and is ultimately a key facet in informing the community on waste management indicators.*

#### 4.4.4 No reporting on kerbside waste performance targets to the community

##### Recommendation

The NPSP Council's annual report should provide performance information on its kerbside waste management activity against measures and targets.

## Finding

Schedule 4 of the LG Act requires a council to report on its performance in implementing its strategic management plans and against its annual business plan each year. A council is required to provide this information in its annual report.

Consistent with these requirements, the NPSP Council's strategic planning and monitoring framework provides for regular reporting to its community through its annual report.

Our review of the NPSP Council's annual reports from 2015-16 to 2020-21 found that they did not provide information on waste management performance against the measure and target published in CityPlan 2030. However, they did comment on the various waste activities and initiatives the NPSP Council had implemented during the year. The lack of performance reporting makes it difficult for a reader of the annual report to have a clear and accurate understanding of how well the NPSP Council performed against its waste management objectives.

## Why it is important to report on performance

Clear performance reporting on the delivery of waste management services against set measures and targets:

- enables the NPSP Council to demonstrate, and be held to account for, its achievements in meeting its objectives and working towards its vision
- provides useful information about the effectiveness of services provided that strengthens community trust
- keeps the community and key stakeholders better informed, which may strengthen future community engagement in managing waste.

## NPSP Council's response

*It is intended to report the established performance measures and targets as per the Service Level Agreement with East Waste in the Council's 2022-2023 Annual Report.*

### 4.4.5 Residual waste tonnages collected are not reconciled

## Recommendation

The NPSP Council should consult with East Waste to:

- identify effective controls to ensure residual waste data is complete and accurate
- determine who is responsible for implementing these controls.

## Finding

East Waste provides data on the waste tonnages collected from the kerbside three-bin system to the NPSP Council, which is published in its annual report. NPSP Council staff advised us that they do not check the data for accuracy or completeness.

East Waste staff advised us that each month they reconcile the tonnes of organics and recyclables collected recorded on its drivers' weigh bridge docket to invoices received from third parties who sort and process this material. East Waste then invoices the NPSP Council for the disposal of organics and recyclables once this reconciliation is done.

East Waste records the data on the drivers' weigh bridge docket for residual waste, but does not perform a reconciliation as the NPSP Council receives these invoices directly from the third party. NPSP Council staff advised us that they review the invoices for reasonableness only.

#### Why it is important to reconcile the data

Reconciling the data East Waste records and what the NPSP Council is invoiced helps to minimise the risk of overpayment.

#### NPSP Council's response

*The Council agrees that tighter measures need to be put in place to cross-check data provided by East Waste and the third-party at the time of invoicing. To progress this, discussions will be held with East Waste to better understand the process and take correct action as required.*

### 4.4.6 Risk management framework not fully implemented

#### Recommendation

The NPSP Council should finalise and fully implement its risk management framework as a matter of priority. To assist with this, it should develop an implementation plan that provides the key activities, allocation of responsibilities and time frames to implement the framework. Key activities should include:

- endorsing the risk management procedure and distributing it to all staff
- delivering a risk management training program to all staff as soon as practicable after the risk management procedure is released
- having a dedicated resource to ensure its policy requirements are being met, risks are regularly reviewed, evaluated and reported, and the risk register is maintained
- assigning responsibility for managing individual risks to the manager level and recording this in the risk register
- regularly reviewing and reporting on risks as provided in the policy and procedure.

#### Finding

Risk management is the process by which potential impediments and opportunities for a council to achieve its objectives are managed. It underpins a council's control environment and is therefore integral to its operations.

The NPSP Council's risk management policy (dated October 2020) provides its risk management principles and defines responsibilities for risk management across its operations. Its audit committee is responsible for monitoring the NPSP Council's risk exposure by determining if appropriate risk management processes are in place.

We found that some aspects of the NPSP Council's risk management process had not been finalised and fully implemented across its operations. This is because:

- the risk management procedure was in draft and had not been distributed to NPSP Council staff
- the risk register does not assign responsibility for managing risk at the manager level
- the information in the risk register is incomplete as the risk assessment and the evaluation of the effectiveness of controls are not documented for some risks
- the risk treatment plans we reviewed did not assign responsibility and time frames for implementing the appropriate action
- there was no documentary evidence that the risk registers had been reviewed since 2019
- the executive leadership team had not provided the audit committee with quarterly reports on extreme and high operational risks
- there was no annual reporting of strategic risks to the audit committee.

NPSP Council staff advised us that the manager responsible for helping the executive leadership team to implement the risk management framework was seconded to assist the local government sector in responding to emergency events for extended periods of time. The NPSP Council did not have a dedicated resource to progress the implementation of its risk management framework and practices during these absences. Our review of audit committee meeting minutes and agenda papers found no evidence that it had considered the implications of these secondments and whether to reassess the time frames to implement the framework.

### NPSP Council's response

*The Council has endorsed a Risk Management Policy which is periodically reviewed and updated and which is supported by a Risk Register which sets out key strategic and operational risks. A new Risk Management Procedure and a Risk Management Implementation Plan is currently being finalised to ensure that the new Procedure is effectively embedded throughout the organisation. The new Procedure - and supporting Implementation Plan - has been designed to improve the quality of Council's Risk Register, assign risk control plans (including responsibilities) and ensure the necessary training is undertaken.*

*Since the examination conducted by the Auditor-General, the Council has drafted an Implementation Plan. A large number of the comments and recommendations in these findings have been actioned and systematically adopted to the risk management framework.*

*In addition, a Service Level Agreement with East Waste will assist the Council set, monitor and evaluate key performance measures and targets delivered by East Waste.*

#### 4.4.7 Waste management risks not fully assessed and documented

##### Recommendation

The NPSP Council should regularly assess East Waste's assessment and response to risks to determine whether they are appropriate and adequate in delivering waste management services. The outcome of this assessment should be documented in the NPSP Council's risk register and reported to its audit committee.

The NPSP Council should identify and assess any remaining waste management risks it is responsible for managing. These risks should be clearly documented in the risk register.

The NPSP Council should review its business continuity plan (BCP) to ensure it is up to date and contains accurate information in preparing and responding to emergency events. The NPSP Council should have a copy of East Waste's current BCP.

##### Finding

We found that the NPSP Council's risk register did not specifically identify risks related to the delivery of waste management services. Without these risks being clearly documented it was difficult to determine if the NPSP Council had identified and was managing all of its waste management risks. NPSP Council staff advised us that the risk statements are broad and the operational risk of business interruption was relevant to these services.

The NPSP Council's risk register identifies its BCP as a key existing control to mitigate business interruption risk. Its BCP (dated May 2018) identifies domestic waste management as a critical function. It outlines the policy and procedures in place to be ready for an event and the immediate action response. For waste management, the contract with East Waste is identified as the policy and procedure but we found that there is no contract. One immediate action needed in response to an emergency is to ask East Waste about its BCP.

It is important that the NPSP Council has a copy of East Waste's current BCP in preparedness for an emergency. This will ensure the risks and responsibilities of the NPSP Council and East Waste are clearly understood before an event occurs and enable the NPSP Council to respond quickly.

In response to our document requests, NPSP Council staff also referred us to East Waste's risk documents, including its risk management framework, risk registers and business continuity framework and plan.

This shows how reliant the NPSP Council is on East Waste's risk management practices. However, the NPSP Council did not provide documentary evidence that it had assessed and accepted East Waste's risk responses as appropriate and adequate in delivering waste management services.

We also found that the NPSP Council's risk analysis did not consider:

- the financial impacts of a failure in recyclables and organic waste collections, to facilitate waste reduction and the market fluctuations in recyclable materials
- the impacts on pathways of collected material due to various disruptions. For example, the NPSP Council relies on third parties to manage the recycling and disposal of collected materials. In recent years there have been fires and materials recovery facilities market failures that have had major impacts on pathways of collected material, including additional financial outlays (such as costs for transporting recyclables to interstate facilities or storing them pending local sorting availability, or additional costs and levies of sending recyclables to landfill) and reputational impacts (such as community affront on landfilling collected recyclables)
- the oversight and monitoring of East Waste's performance.

#### NPSP Council's response

See the NPSP Council's response in section 4.4.6.

## 4.5 Waste management education activities

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### 4.5.1 Background

East Waste's services include delivering waste community education programs to its constituent councils. It developed an education program for them in 2016-17, which focused on promoting behaviours to ensure residential waste material is put in the correct bin.

The program is updated each year for the activities that will be delivered across the constituent councils, including the delivery of waste education to schools and the general community and a range of education resource materials (such as waste tips via social media, street signage, bin stickers and articles for the constituent councils' websites).

The NPSP Council also provides community education, which includes:

- stalls at events
- an annual collection calendar with waste service and 'which bin' information
- a local services app
- an online waste and recycling guide to things like the supply of compostable bags and educational materials.

The NPSP Council provides education resources directly to residents based on weekly reports it receives from East Waste for illegal additional bins and service exceptions (such as missed bins, contamination in bins and bins too heavy to lift).

#### 4.5.2 The NPSP Council does not have a formal waste education strategy

##### Recommendation

The NPSP Council should develop and document a waste education strategy and program. This should align with its overall waste strategy and support the achievement of its strategic objectives.

The NPSP Council should establish a system for annual planning of the education program, monitoring its implementation and reviewing its performance.

##### Finding

The NPSP Council relies primarily on East Waste's community education activities but also carries out some of its own.

We met with NPSP Council and East Waste staff to discuss the waste education activities that had been carried out during the review period.

We found that the NPSP Council does not have its own policy, strategy or plan that:

- demonstrates how its, and East Waste's, community education programs will support its strategic objectives and contribute towards achieving the State's waste strategy and targets
- outlines the activities and information needed to inform the education approach to address waste and recycling issues
- describes the nature and extent of East Waste's role in community waste education
- shows how East Waste's waste education strategy aligns with its own
- provides the financial and human resources allocated to deliver education programs and activities
- outlines the approach to evaluating the effectiveness of waste education programs and activities in improving kerbside waste performance, such as bin audits, regular analysis of waste data and community involvement
- supports the implementation of innovative waste education initiatives.

##### *East Waste's education activities*

We found that East Waste's education program was not documented in, or linked to, an NPSP Council strategy. There was no documentary evidence that the NPSP Council had assessed this program to ensure it would help meet its strategic objectives for waste management and agreed service delivery to its community (such as how many and which schools in the NPSP Council area East Waste would deliver waste education to in each year).



### *The NPSP Council's waste education activity evaluation*

East Waste staff advised us that it is very difficult to evaluate the effectiveness of a specific education activity/initiative. It conducted a kerbside bin audit in late 2019 to assess kerbside waste performance and understand household waste disposal and recycling behaviour. These audits identify issues in waste behaviours, such as the nature of contamination and the incorrect use of bins. This information helps to make informed decisions to improve services and make changes to the education program for the region and the NPSP Council.

The NPSP Council engaged a third party to do a kerbside bin audit in 2016. The purpose was to gain accurate and reliable data on the performance of the kerbside waste management system and the recycling behaviours of its residents. This information would then be used to identify opportunities for performance improvement and develop education materials targeting specific behaviour issues.

NPSP Council staff advised us that some recommendations from the 2016 bin audit were progressed, including facilitating ongoing and more frequent data collection to monitor progress. We found no documentary evidence that the NPSP Council had regularly analysed kerbside waste data to monitor performance and determine whether it was successful in changing community behaviour.

We found that the NPSP Council did not have a documented approach to evaluating the effectiveness of its waste education activities, such as the impact the education activity has on landfill diversion rates.

### Why it is important to have a waste education strategy

A documented waste education strategy will help the NPSP Council to define its strategic education directions, set clear objectives and describe the actions it will take to educate the community on areas such as:

- practicing the waste management hierarchy with increased focus on avoiding or minimising waste
- increasing the level of food scrap recycling
- disposing of food scrap recycling in the organics bin
- increasing the level of recycling
- decreasing the level of contamination in recycling.

Further, a documented strategy will help the NPSP Council make decisions about the priority of education programs and activities, prepare plans and allocate resources to them.

Education programs can be expensive and can absorb significant human resources. Without a clear vision of program objectives, the NPSP Council may find it difficult to assess whether sufficient and suitable resources have been applied to deliver specific programs.

### NPSP Council's response

*The Council agrees that educating the community on waste management with a focus on minimising waste and increasing the recycling, food scrap and general recycling, is fundamental to reducing landfill and improving recycling.*

*The Council will seek to provide greater clarity over the educational activities which it already conducts each year, with the production of an internal Waste Education Calendar, documenting events, campaigns, materials that will be rolled out in any given year and how this integrates with the educational activities conducted by East Waste which the Constituent Councils fund.*

*The Service Level Agreement will also document the education programs and formats to be delivered or overseen by East Waste (such as schools' education) and the expectation for the minimum number of sessions to be delivered. The Service Level Agreement will include a requirement on East Waste to report to the Council on the effectiveness of the education activities in accordance with the opening statement of the service level agreement and East Waste's 2030 Strategic Plan.*

*The Service Level Agreement will not remove the education activities undertaken by the Council. However, these activities will be consistent with the topics provided for in the Service Level Agreement. The Council will endeavour to publish the annual education plan on its website.*

## 4.6 What the NPSP Council did well

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We found some areas of effective waste management that were operating effectively during the period we reviewed. These included the NPSP Council:

- consulting its community and key stakeholders when it reviewed CityPlan 2030 to understand their expectations and satisfaction with the levels of waste management service
- having sound processes to manage and resolve complaints from residents about kerbside waste collection services
- having a waste management policy that outlined domestic kerbside waste collection services, additional bin requirements and lost and stolen bins. It was updated in late 2021 to provide direction on specific areas such as MUDs and hard waste services.

## 5 City of West Torrens

### 5.1 Executive summary

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#### 5.1.1 Audit conclusion

We assessed the effectiveness of West Torrens Council's management of kerbside waste services between 2015 and 2021 against our review objective in section 3.2.

We concluded that West Torrens Council successfully collects, transports and processes kerbside waste to a high level of community satisfaction.

There are many areas that contribute to the overall effective management of kerbside waste services. We identified three areas that were not operating effectively during the period we reviewed. These were:

- establishing a stand-alone waste strategy
- setting local performance targets
- establishing a formal education strategy.

These issues are explained in section 5.1.2.

We also identified some areas where West Torrens Council was operating effectively during the period, including that it had:

- established clear roles and responsibilities for waste management, including an oversight and monitoring committee
- sound frameworks and processes to identify, assess and manage waste risks
- clear processes to manage and resolve complaints from residents about collection services.

West Torrens Council has recognised the importance of continuous improvement in waste management. For example, it has recognised the need for and developed a local waste strategy and has completed, or has plans in place to start, other initiatives.

#### 5.1.2 What we found and recommended

The key findings from our review of West Torrens Council's management of kerbside waste services were that it:

- did not have a stand-alone waste strategy that identified its key priorities and objectives for waste management, established local targets and measures to monitor performance and detailed the specific actions and activities that it would take to achieve these. We acknowledge West Torrens Council commenced developing a stand-alone waste strategy (see section 5.3.2)

- had not set local performance targets for waste management, reducing the effectiveness of its monitoring of waste performance (see section 5.3.3)
- did not have a formal waste education strategy that outlined its approach to community education on waste and recycling issues and defined how it would assess the effectiveness of its education activities (see section 5.5.1).

We recommended that West Torrens Council:

- sets local performance targets that support the State's waste strategy targets for metropolitan councils and reports its waste performance against them
- develops and documents a waste education strategy that aligns to its waste strategy and local targets.

### 5.1.3 West Torrens Council's response

West Torrens Council responded to our detailed findings and advised us how it would action our recommendations, which it accepted.

West Torrens Council's response to each individual recommendation is included in sections 5.3 to 5.5 and in section 5.7.

West Torrens Council provided a response to our proposed report to Parliament that is included as Appendix 7.

## 5.2 Overview of the City of West Torrens

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### 5.2.1 Waste management services

West Torrens Council is located immediately west of the City of Adelaide. Its estimated resident population is around 61,000 with a population density of 1,649 people per square kilometre. It covers an area of around 37 km<sup>2</sup> and census data from 2021 shows that 37% of its dwellings are medium or high density, while 63% are separate houses.<sup>44</sup>

Population, area and dwelling type determine the nature, type and collection frequency of the waste services councils provide. West Torrens Council provides a three-bin kerbside waste collection service that consists of:

- weekly residual waste
- fortnightly organics
- fortnightly recycling.

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<sup>44</sup> City of West Torrens 2021, *City of West Torrens: dwelling type*, viewed 15 July 2022, <<https://profile.id.com.au/west-torrens/dwellings>>.

Residents are entitled to a free food caddy and a roll of compostable bags, as well as replacement bags.

West Torrens Council has developed a shared waste service for MUDs to provide kerbside services to developments that would not have qualified for its waste collection service.

An independent waste contractor provides collection and transportation services for West Torrens Council’s three-bin kerbside waste.

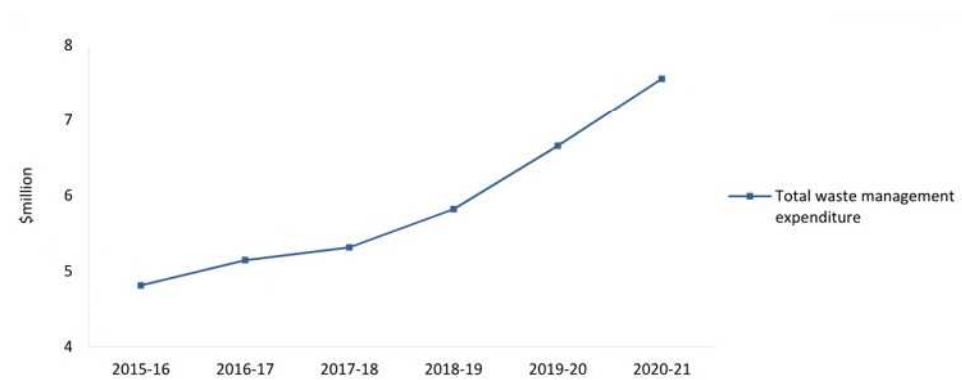
In addition to the kerbside three-bin waste service, West Torrens Council collects and disposes of kerbside hard waste and public litter bins, street sweepings and illegal dumping.

### 5.2.2 Waste management costs

In 2020-21, West Torrens Council incurred \$7.5 million in waste management costs.

Figure 5.1 shows West Torrens Council’s waste management costs over six years.

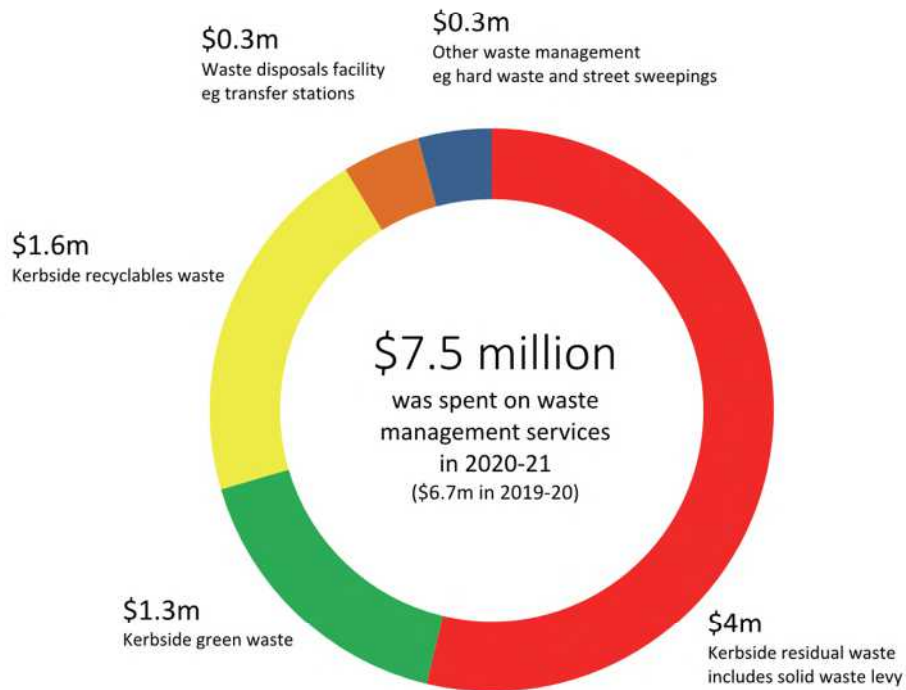
**Figure 5.1: West Torrens Council’s waste management costs over six years**



Source: West Torrens Council’s audited financial statements which are audited by a private sector accounting firm.

Figure 5.1 shows that waste management costs have increased since 2018-19. This is partly due to the increase in the solid waste levy during this period. On 30 June 2019, the solid waste levy for metropolitan councils was \$100 per tonne. By 30 June 2021, the levy for metropolitan councils was \$143 per tonne, an increase of 43%. The increase in costs is also the result of the increase in residual waste collected by West Torrens Council since 2018-19, as shown in figure 5.3. In 2020-21, West Torrens Council spent \$7.5 million on waste management services, an increase of \$800,000 (12%) from 2019-20. Figure 5.2 shows where this was spent.

Figure 5.2: West Torrens Council waste management costs for 2020-21



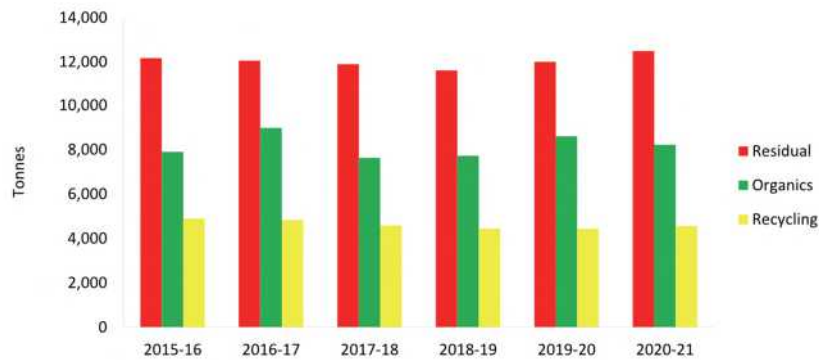
Of the \$7.5 million, 53% was spent on collecting and disposing kerbside residual waste, including the solid waste levy. The solid waste levy is 24%<sup>45</sup> of West Torrens Council's total waste management costs for 2020-21.

### 5.2.3 Kerbside waste management performance

Figure 5.3 shows the total tonnages by waste stream collected by West Torrens Council over six years.

<sup>45</sup> Calculated by us based on the residual tonnes provided by West Torrens Council multiplied by the solid waste levy.

**Figure 5.3: Kerbside waste collected by West Torrens Council**

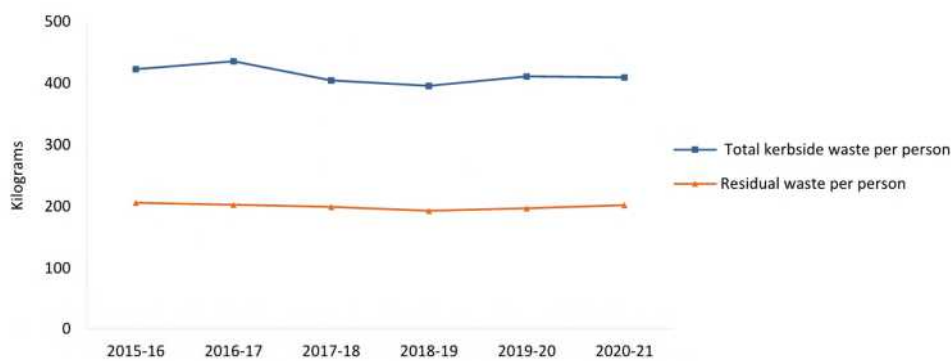


Source: Based on data provided by West Torrens Council (unaudited).

Figure 5.3 shows that residual waste is consistently West Torrens Council’s largest waste stream, followed by organics and then recyclables. This is in line with other metropolitan councils as shown in figure 2.7.

Figure 5.4 shows total kerbside waste and residual waste generated per person in the West Torrens Council area over six years.

**Figure 5.4: Waste per person in West Torrens Council**



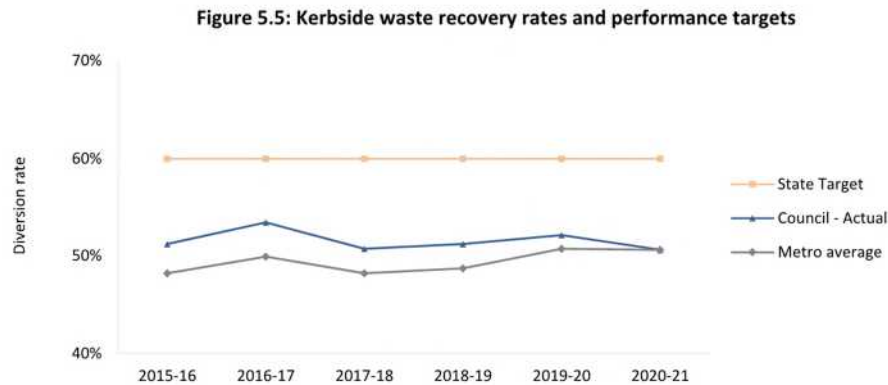
Source: Based on data about tonnes provided by West Torrens Council. Data about population is from the Australian Bureau of Statistics (estimated resident population by local government area) (<https://explore.data.abs.gov.au/>).

Figure 5.4 shows that total kerbside waste generated per person decreased from 2016-17 until 2019-20. The decrease in 2017-18 was driven by a 13% decrease in organics due to higher rainfall in the previous year.<sup>46</sup> An explanation for the increase in 2019-20 may be that during the pandemic more people shopped online, increasing the amount of packaging used in shipping/postage then discarded by residents. This may have been further impacted by

<sup>46</sup> Green Industries SA 2020, *South Australia’s Kerbside Waste Performance Report 2017-18*, Government of South Australia, Adelaide, p. 14.

people establishing home offices during the initial lockdown as evidenced by the shortage of office furniture and IT equipment in South Australia in March, April and May 2020. Figure 5.4 also shows that residual waste generated per person has remained relatively consistent in the West Torrens Council area over the past five years.

Figure 5.5 shows West Torrens Council’s actual recovery rates compared to the metropolitan council average since 2015-16 and the State target for metropolitan councils of 60% landfill diversion from the kerbside bin system.



Source: Based on data provided by West Torrens Council and GISA.

West Torrens Council’s actual recovery rates compared to the State metropolitan council averages are shown in figure 5.6.

**Figure 5.6: West Torrens Council and metropolitan council average recovery rates**

Year	West Torrens Council kerbside collection recovery rate <sup>47</sup>	Metropolitan councils average recovery rate <sup>48</sup>
2015-16	51.2%	48.2%
2016-17	53.4%	49.9%
2017-18	50.7%	48.2%
2018-19	51.2%	48.7%
2019-20	52.1%	50.7%
2020-21	50.6%	50.6%

These results show that West Torrens Council has mostly achieved a higher recovery rate than the average attained by metropolitan councils. 2016-17 was West Torrens Council’s best performing year with it ahead of the metropolitan councils’ average recovery rate by 3.5%. However, during this period West Torrens Council still fell 6.6% short of the State’s waste strategy landfill diversion target for metropolitan councils of 60%. The 1.5% decrease in West Torrens Council’s recovery rate from 2019-20 to 2020-21 was in part due to people

<sup>47</sup> This rate was calculated by us using unaudited data about collection tonnages provided by West Torrens Council using the formula published in GISA’s kerbside waste performance reports. The tonnages of recycling and organics collected from the kerbside have not been adjusted for contamination.

<sup>48</sup> GISA’s annual kerbside waste performance reports. Data provided by GISA for 2019-20 and 2020-21.



working from home during the pandemic and some residents disposing of recyclable material in the residual bin rather than waiting for the recycling bin collection week. There was also a fruit fly outbreak in late 2020 and 2021 and some residents were instructed to dispose of fruit in their residual bin instead of their organics bin. In June and July 2020 and in March, April and May 2021, Adelaide experienced drier than average weather resulting in a reduced need for pruning and therefore garden waste generation.

GISA provided us with data it has not yet published which shows that only one metropolitan council achieved a recovery rate of 60% in 2020-21.<sup>49</sup>

#### 5.2.4 Other waste management initiatives

West Torrens Council has recognised the importance of continuous improvement in waste services and the solutions it provides to its community are key to encouraging responsible waste behaviour. During our review we noted some examples of its commitment to improvement and innovation including that it:

- had recently undertaken a weekly green waste bin collection trial in West Beach, intended to encourage responsible food waste recycling and diversion of food waste away from landfill
- planned a trial with RecycleSmart to provide a booked home collection service for recyclable items not accepted through kerbside recycling
- planned a pilot to determine the most effective interventions to improve source separation of waste in MUDs
- together with industry parties is investigating the technical, commercial and economic feasibility of using municipal solid waste to produce hydrogen from gasification to be used for hydrogen derived fertiliser products and hydrogen powered heavy haulage vehicles.

### 5.3 Governance and strategic planning for waste management services

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#### 5.3.1 Background

##### Legislation

The LG Act requires councils to develop and adopt plans for the strategic management of their areas.<sup>50</sup> These are published on councils' websites for community scrutiny and information.<sup>51</sup> Strategic planning helps councils to set long-term directions and priorities, evaluate their operations (including community services) and address issues unique to their local areas. This process also gives councils the opportunity to consider strategies to achieve SA Government objectives.

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<sup>49</sup> GISA's annual kerbside waste performance reports. Data provided by GISA for 2019-20 and 2020-21.

<sup>50</sup> LG Act, section 122.

<sup>51</sup> LG Act, section 132.

While the LG Act does not require councils to have dedicated waste strategies, their strategic management plans must indicate how they have considered State objectives and strategies. Increasingly councils have recognised the importance of waste strategies to set goals for waste reduction, communicate how these will be achieved and demonstrate their support for State objectives.

### Community plan

West Torrens Council's community plan has guided the strategic planning of waste management. It is the lead strategic document that determines key priorities for the coming years and is a statement about what West Torrens Council will do to achieve the community's vision.

The Towards 2025 Community Plan was first released in 2009 and updated several times during its lifetime. It was replaced in February 2021 by the current lead strategic plan, the Community Plan 2030.

### City Facilities and Waste Recovery General Committee

West Torrens Council has established the City Facilities and Waste Recovery General Committee under the LG Act. The Committee's primary objective is to assist West Torrens Council in its oversight and monitoring responsibilities as well as enquire into and report about operational matters including waste management. It is comprised of the Mayor and up to seven elected members and meets in alternate months.

## 5.3.2 West Torrens Council does not have stand-alone waste strategy

### Recommendation

Although not required by legislation, we acknowledge and support West Torrens Council's development of a stand-alone waste strategy.

We recommend the waste strategy:

- identifies West Torrens Council's key priorities and objectives for waste management
- establishes local targets and measures to monitor performance and describes the actions and activities that will be taken to achieve them
- clearly identifies how West Torrens Council will support the objectives of the State's waste strategy, including any targets.

We further recommend West Torrens Council publishes the waste strategy on its website and reports outcomes against targets each year in its annual report for community information and accountability purposes.

### Finding

West Torrens Council does not have a stand-alone waste strategy or plan.

Its community plan has guided the strategic planning of waste management. The Towards 2025 Community Plan acknowledged the community aspiration of reducing the ecological footprint and outlined West Torrens Council's long-term and short-term waste management strategies. Although these strategies altered slightly between versions of the plan, their intent was consistent:

- Long-term strategy:
  - To facilitate the minimisation of waste production and disposal to landfill and maximise resource recovery.
- Short-term strategies:
  - To promote waste minimisation and resource recovery within West Torrens Council, community, local businesses and industry.
  - To establish alternative waste disposal and utilisation options to reduce waste to landfill.

These strategies broadly aligned with the State's objectives of minimising waste and reducing landfill.

While each version of the plan communicated West Torrens Council's waste management goals through these strategies, it did not include detailed information about specific actions or activities that would be taken to achieve them. Further, clear targets to measure West Torrens Council's performance against were set at a high level or were not set at all and no details were provided about how waste management performance would be monitored and reviewed.

### Why a waste strategy is important and what it should say

As waste disposal costs have substantially grown in recent years following the SA Government's increases to the solid waste levy,<sup>52</sup> there is significant financial incentive for West Torrens Council to make every effort to reduce the amount of kerbside waste going to landfill. Further, to protect the environment it should promote reducing waste generation and increasing reuse and recycling in line with the waste management hierarchy.<sup>53</sup> A waste strategy would support West Torrens Council in this regard.

A local based waste strategy would enable West Torrens Council to:

- identify its objectives, principles and strategies, including measurable performance targets, and state how these will support the State's waste strategy
- describe the activities and actions it will take to achieve these targets, including time frames, resources and responsibilities
- describe the activities and actions it will take to monitor and maintain its performance
- assess whether its activities and actions have been effective and have resulted in reduced waste disposal costs such as the solid waste levy

<sup>52</sup> The SA Government announced the solid waste levy increase in its 2019-20 State Budget. The solid waste levy increased to \$110 per tonne on 1 July 2019, and to \$140 per tonne on 1 January 2020.

<sup>53</sup> *Environment Protection Act 1993*, section 4B.

- identify and assess risks that may prevent it from achieving its objectives and targets and communicate plans about how they will be addressed.

West Torrens Council has recognised the importance of establishing a local waste strategy and has engaged a consultant to develop a 10-year waste and resource recovery strategy and a five-year action plan.

#### West Torrens Council's response

*The Council acknowledges that there is no legislative requirement to have a standalone waste strategy. Waste management has always formed a part of Council's Community Plan and as a result departmental service plans have been prepared and reported on regularly by the waste team. However, since the 2018-2019 restructure of the waste team, efficiencies have emerged including new management with fresh and focused considerations for waste innovation, planning, processes and practices. This has culminated in Council providing budgeted funding for, and engaging with, a consultant to design a foundational waste strategy which is expected to be completed in the 2nd half of 2022. This will be a 10 year waste strategy and will align with the State's Waste Strategy and Council's Community Plan (2030), and it will consider broader global and environmental factors, and is open to bold future opportunities and innovations.*

*Council supports transparency and accountability in the local government sector. Publishing the strategy on the Council website facilitates improving community understanding of the Council's commitment to waste management.*

*While Council provides an overview of activities undertaken in the Annual Report, we currently do not measure against targets. Consideration will be given to future annual reports and whether it is appropriate to include comparison of outcomes against targets following the formal release of Council's Waste and Resource Recovery Strategy and Action Plan. Council will also consider the development of data tracking and comparisons against targets on a regular basis in a format that will be easily accessible by the general public.*

#### 5.3.3 West Torrens Council does not have local targets to easily assess its waste management performance against

##### Recommendation

To improve the effectiveness of the City Facilities and Waste Recovery General Committee's monitoring and oversight function, we recommend:

- West Torrens Council sets local targets in line with the waste management results it wants to achieve. These should support the State's waste strategy targets for metropolitan councils

- the bi-monthly waste management activity reports received by the Committee include reporting of actual performance against West Torrens Council's targets. This will inform the Committee which waste strategies are effective and help it to make decisions about where to spend money to achieve the best results.

## Finding

The Towards 2025 Community Plan, which outlined West Torrens Council's long-term and short-term waste management strategies, did not include targets to easily measure and assess its performance against. Also, one version of the plan included an indicator of success that reflected the State average of waste to landfill. As this indicator included regional councils' performance it was not the most appropriate measure, as many regional councils do not offer all bin types and the same frequency of collection services as those offered by West Torrens Council and other metropolitan councils.

## Why West Torrens Council needs local targets to monitor its waste performance

West Torrens Council needs local targets to help the City Facilities and Waste Recovery General Committee effectively oversee and monitor its waste performance.

The Committee receives a waste management activity report at each meeting that includes year-to-date data about:

- monthly kerbside bin collection tonnages by waste stream
- the monthly percentage of kerbside bin collections diverted from landfill.

While the report compares West Torrens Council's current year waste performance to the prior year, it does not compare this data to either local or State targets. This results in a less effective review by the Committee, which cannot easily assess actual waste performance against the goals West Torrens Council hopes to achieve.

Comparing actual performance to targets will inform the Committee about whether West Torrens Council's actions have been successful, or whether changes to activities are needed to achieve success. The Committee must be able to readily identify where targets are not being met, so it can determine why this has occurred and what action is needed to improve results. For instance, the effectiveness of education programs and other waste trials aimed at changing community behaviour, such as diverting food waste from residual to organic collections, can be determined by observing improved landfill diversion rates against targets over time.

## West Torrens Council's response

*Council is not legally required to report waste management targets against the State targets, however the Council agrees that this would provide transparency and performance benchmarking in the sector.*

*Council will consider opportunities to progress a reporting system to improve the tracking of real-time service and kerbside performance.*

*Council currently reports on the performance of kerbside service through the City Facilities and Waste Recovery General Committee, and will consider enhancing this report to compare this data against Council, Local and State targets. However, Council have identified that tracking Council's performance against other metropolitan councils is difficult while the State's Waste Strategy is not legislated. Councils calculate waste performance data using different methodologies so comparing metropolitan councils would not give a correct or clear indication of results.*

### 5.3.4 West Torrens Council does not have a formal program for kerbside bin audits

#### Recommendation

We recommend West Torrens Council:

- formalises in its waste strategy its approach to kerbside bin audits which considers:
  - how often audits will be performed and their purpose, such as to provide timely and relevant information about community behaviour and waste performance to inform an education strategy
  - the audit methodology and sampling base to be used
  - the reporting requirements
- clarifies with its independent contractor who is responsible for performing kerbside bin audits and how they will be funded.

#### Finding

West Torrens Council does not have a formal program for kerbside bin audits. However, it did perform two audits during the period we reviewed. A formal program for kerbside bin audits would help it to:

- determine how often audits should be performed
- schedule audits
- select suburbs/streets for review
- allocate sufficient resources in advance
- ensure audits are performed.

#### Why kerbside bin audits are important

Kerbside bin audits are a valuable tool in the management of waste. They help a council understand the waste and recycling disposal behaviour of its community, by measuring the contents of residual waste, recycling and organics bins. This data allows the council to:

- identify waste and recycling trends within its community
- identify problems in the kerbside bin system and opportunities for improvement
- provide feedback to its community about waste management performance

- design targeted education programs to change community waste behaviour
- measure residents' waste behaviour over time, to assess whether education programs or other waste initiatives, such as supplying and distributing food caddies and compostable bags, have been successful
- compare community performance to other councils performing similar audits.

#### What the waste and recycling collection contract says about kerbside bin audits

An independent contractor provides West Torrens Council with kerbside waste collection, transportation and processing services.

The waste and recycling collection contract requires the independent contractor to provide West Torrens Council with electronic reporting and data for certain services. The contract describes the timing and reporting requirements for these services and refers to biennial kerbside garbage, recyclables and organics audits.

The independent contractor did not perform kerbside bin audits during the period we reviewed.

West Torrens Council has not interpreted this reporting requirement as obliging the independent contractor to perform biennial kerbside bin audits. It believes the independent contractor is obliged to contribute to the cost of the audits arranged or performed by West Torrens Council. The independent contractor has previously contributed in-kind support for kerbside audits arranged or performed by West Torrens Council by providing staff and vehicles to collect and transport bins for auditing from households to its waste and recycling centre.

#### How often kerbside bin audits should be performed

We are not aware of any industry standard that indicates how often kerbside bin audits should be performed. Bin audits can be costly, so West Torrens Council must weigh up the benefits of the usefulness of the information and intelligence they provide about community behaviour against the financial and human resources they commit.

The waste and recycling collection contract refers to kerbside bin audits being performed every two years. A biennial audit would provide West Torrens Council with timely and useful data about community waste behaviour and give valuable and relevant insight about areas needing improvement for its waste and education strategies.

#### West Torrens Council's response

*Council agrees that tangible and measurable data collected through regular auditing would provide valuable measurements to identify how Council is performing, however the cost associated with the routine audit would require ongoing budget considerations.*

*Routine auditing will be considered for integration in Council's Waste and Resource Recovery Strategy and Action Plan (currently under development) to support budget development and will be subject to endorsement from Council each financial year. As part of the Waste and Resource Recovery Strategy and Action Plan development, Council will confer with [its] ... (waste contractor) regarding the responsibility for performing kerbside bin audits.*

## 5.4 Service arrangements

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### 5.4.1 West Torrens Council's original waste disposal contract could not be located

#### Recommendation

In line with the requirements of the LG Act, we recommend West Torrens Council keeps all contracts or correspondence that describe the terms and conditions agreed with service providers in its records management system for safekeeping and ease of retrieval.

#### Finding

West Torrens Council first engaged its independent contractor to provide kerbside waste transportation and disposal services in September 2010. Since then it has extended these arrangements three times.

At the time of our review, West Torrens Council's original contract with the independent contractor could not be located. Some terms of the original contract, such as those concerning fees, have no doubt changed over time or been superseded by more recent agreements. Other terms, such as those concerning roles and responsibilities, may still form the basis of current arrangements.

West Torrens Council was able to provide us with an extract from the original contract. This referred to documents that were stated to comprise the contract. However, these documents were not described in a manner that would allow them to be clearly and easily identified. For instance, no details of dates or identity of authors and recipients of correspondence were included in the references to these documents.

Without these details there is no certainty about which documents comprise the contract, and therefore the nature, content and extent of the terms and conditions agreed between the West Torrens Council and the independent contractor.

#### The risks to West Torrens Council if a contract cannot be found

Contracts confirm and demonstrate a meeting of the minds between parties and contain essential information about their roles and responsibilities. If West Torrens Council cannot refer to a contract to confirm these, it could be exposed to the risk of uncertainty about terms and conditions agreed with the independent contractor should a dispute arise.



Further, contracts contain valuable information needed for planning, managing compliance, performance and decision making. West Torrens Council may overlook details or information relevant to these activities if it cannot confirm the agreed terms and conditions.

The LG Act requires councils to keep accounting records that explain their revenues, expenses, assets and liabilities.<sup>54</sup> The LG Act includes all records and documents relevant to any receipt or payment of money in its definition of accounting records.<sup>55</sup>

We believe a contract for the provision of services would constitute an accounting record as defined by the LG Act.

#### West Torrens Council's response

*Since 2019, records management processes within Council's waste team have greatly improved ensuring routine uploading of documents and emails into the Council's document management system using uniformity in naming conventions to enable efficient information retrieval. This has been facilitated by the review of the waste management team and expanding the number of employees in this area with a designated team leader. As a result, Council has addressed this finding.*

#### 5.4.2 West Torrens Council does not independently check the weight of kerbside bin collections

##### Recommendation

We recommend the West Torrens Council investigate ways it can obtain independent assurance about the weight of kerbside bin collections. This could include:

- performing regular spot audits to observe the independent contractor's staff performing the weighing and recording process
- requesting confirmation of the calibration of the independent contractor's weighbridge, such as a letter of confirmation or a certificate from the calibrator
- considering how independent assurance of the calibration process could be included in the processing and disposal service specifications in the next procurement of these services.

##### Finding

West Torrens Council does not independently check the weight of kerbside bin collections.

The independent contractor weighs the kerbside residual waste, recyclables and organics bin collections on behalf of the landfill operator, the recycling company and the organics processor. It provides West Torrens Council with a monthly report on the weight of kerbside bin collections.

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<sup>54</sup> LG Act, section 124.

<sup>55</sup> *ibid*, section 4.

West Torrens Council reviews the monthly report and monitors tonnages for unexpected variances against its large history of collection data. It also relies on the routine calibration of the independent contractor's weighbridge by an expert, although it does not obtain evidence that the calibration process has occurred.

### Why West Torrens Council should independently check the weight of kerbside bin collections

West Torrens Council receives a monthly invoice for collection, processing and disposal services. While collection fees are based on the number of bins serviced or a fortnightly collection rate, processing and disposal fees are based on the number of tonnes collected. Further, the solid waste levy is based on the number of residual waste tonnes disposed of.

Without an independent check of the weight of collections, West Torrens Council cannot be certain of the accuracy of tonnages advised by the independent contractor, the amounts invoiced for kerbside bin processing and disposal, and the solid waste levy.

### West Torrens Council's response

*[The waste contractor is] ... required to operate in accordance with Environment Protection Regulations 2009. The Environment Protection Regulations 2009 outline the approval, maintenance and certification of accuracy for weighbridges in accordance with the National Measurement Act 1960. However, as part of independent data checking, Council will consider requesting calibration reports from [the waste contractor] and conduct periodic audits of weighbridge dockets to verify accuracy.*

## 5.5 Processes to assess the effectiveness of education activities

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### 5.5.1 West Torrens Council does not have a formal waste education strategy

#### Recommendation

We recommend West Torrens Council develops and documents a waste education strategy that aligns to its waste strategy and local targets. The waste education strategy should:

- demonstrate how the education programs will support West Torrens Council's and the State's waste strategy objectives and targets
- outline activities/information needed to inform the education approach, for instance kerbside bin audits
- consider the nature of resources required to develop and deliver education programs and activities
- include community input options
- include mechanisms for measuring the effectiveness of education programs and activities.

We further recommend West Torrens Council establishes a system for annual planning of the education program, monitoring its implementation and reviewing performance.

### Finding

West Torrens Council does not have a formal policy, strategy or plan outlining its approach to community education on waste and recycling issues. It also does not have a process to formally evaluate the effectiveness of its education tools and programs.

In December 2020, West Torrens Council engaged its community on what they found important and what actions it should prioritise to meet their expectations. Waste management was identified as an area of community interest. Key considerations for West Torrens Council included:

- seeking to reduce waste volumes through best practice management, education and recycling
- helping businesses and organisations to pursue waste minimisation philosophy as well as West Torrens Council leading by example
- considering how it can positively influence community values of recyclable materials to help rebuild the recycling industry in South Australia and Australia.<sup>56</sup>

### What community waste education West Torrens Council currently provides

West Torrens Council currently provides a comprehensive range of waste and recycling education resources on its website, including 'what goes in which bin', an A to Z guide on waste and recycling, and a chatbot that can be used to determine whether an item can be recycled. West Torrens Council also invites face-to-face engagement with schools, community groups and businesses, and has participated in events such as National Recycling Week to engage its community on waste education.

### Why West Torrens Council needs a waste education strategy

Councils play a key role in educating the community about waste reduction and responsible recycling. Through education the community can improve its waste practices, which will reduce the amount of waste sent to landfill and increase the volume of materials to be recycled.

Community behaviour directly impacts costs paid by councils for waste disposal. As the solid waste levy increases the cost of sending kerbside waste to landfill, there is strong financial incentive along with environmental concern for West Torrens Council to promote the reduction of waste generation and increase in reuse and recycling in line with the waste management hierarchy. Changing community behaviour will be key to achieving this.

A documented waste education strategy will help West Torrens Council define its strategic education directions, set clear objectives and describe the activities it will take to educate

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<sup>56</sup> Intermethod, 6 March 2020, *Community Needs Analysis prepared for The City of West Torrens, 6 March*, p. 59.

the community on areas such as:

- practicing the waste management hierarchy
- increasing the level of food scrap recycling
- disposing of food scraps in the organics recycling bin
- increasing the level of recycling
- decreasing the level of contamination in recycling.

Further, a documented strategy will help West Torrens Council to make decisions about the priority of education programs and activities, prepare plans and allocate resources for them. Education programs can be expensive and can absorb significant human resources. Without a clear vision of education program objectives, West Torrens Council may find it difficult to assess whether sufficient and suitable resources have been applied to deliver specific programs.

#### West Torrens Council's response

*Council recognises that no formal waste education strategy or program existed during the Review period. However, a dedicated officer has been appointed and is responsible for waste education in the community.*

*Following the 2018-2019 restructure of the waste team, Council's general approach to waste management has developed and matured. A new Team Leader Waste Management role was created in 2019 and a comprehensive review of the Project Officer Waste and Recycling role was completed in 2022. Council's newly employed Project Officer Waste and Recycling is seeking new tools and systems for the purposes of waste education. So, whilst no formal waste education strategy was in place during the Review period, significant developments have occurred in this area and a strategy of this nature is currently being developed as appropriately skilled and experienced resources have been engaged.*

*Council's current waste education program is being reviewed and reconsidered to meet the needs and expectations of the Community (including the State intended targets). The Council will consider the development of a Waste Education Strategy which aligns Council's intended goals and efforts with the State strategies. KPI's will be considered for each activity whereby measurable outputs will be generated identifying with success, and effect of change.*

## 5.6 What West Torrens Council did well

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We identified some areas of effective waste management that were operating effectively during the period we reviewed. These included that the West Torrens Council had:

- established clear roles and responsibilities for waste management, including an oversight and monitoring committee
- sound frameworks and processes to identify, assess and manage waste risks
- clear processes to manage and resolve complaints from residents about collection services.

## 5.7 Other observation

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### 5.7.1 Background

#### Legislation

The LG Act requires councils to have procurement policies, practices and procedures directed towards achieving:

- value in the expenditure of public money
- the ethical and fair treatment of participants
- probity, accountability and transparency in procurement.<sup>57</sup>

The LG Act requires the procurement policies to identify the circumstances when councils will call for tenders.<sup>58</sup>

#### West Torrens Council's procurement policy

West Torrens Council's procurement policy provides its framework for procuring goods, works and services. It requires the West Torrens Council to be guided by principles such as value for money, probity and accountability, support of local business and engagement with the market.

While the policy recognises the appropriate procurement approach will be determined by the nature and circumstances of each purchase, it requires the West Torrens Council to use a select or open request for tender for purchases above \$200,000.

### 5.7.2 West Torrens Council has not used competitive procurement processes since its initial agreements for kerbside waste services

#### Recommendation

We recommend the West Torrens Council, in line with its procurement policy, undertakes a competitive tender process for its:

- kerbside waste, recycling and organics collection services when the current arrangements with the independent contractor expire in 2025
- kerbside waste disposal services when the current arrangements with the independent contractor expire in 2022.

#### Finding

West Torrens Council has not used a competitive procurement process for its kerbside waste, recycling and organics collection services since its initial contract with the independent contractor in 2005.

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<sup>57</sup> LG Act, Part 4 section 49.

<sup>58</sup> LG Act, Part 4 section 49.

West Torrens Council has not used a competitive procurement process for its kerbside waste transportation and disposal services since it first engaged the independent contractor to provide these services in 2010.

#### West Torrens Council's kerbside waste, recycling and organics collection services

In December 2005, West Torrens Council established a contract with the independent contractor to provide kerbside waste, recycling and organic bin collection services, following a tender process. The contract was for about seven years and offered an extension to these arrangements of up to three years. It has been extended at least three times since the first extension expired, but terms have changed and services expanded during this time.

In January 2019, the independent contractor approached West Torrens Council with an offer to extend the kerbside bin collection arrangements. At this time, West Torrens Council engaged an independent waste expert to review and provide feedback about the independent contractor's offer. Following the expert's advice, West Torrens Council renegotiated certain terms and these, together with the original contract, form the basis of current arrangements that will expire in April 2025.

#### West Torrens Council's kerbside waste disposal services

Following a competitive procurement process, West Torrens Council first engaged the independent contractor to provide kerbside waste transportation and disposal services in September 2010.

Since its initial engagement, West Torrens Council has extended arrangements with the independent contractor three times.

In October 2014, the independent contractor presented West Torrens Council with two offers to extend the disposal arrangements. At this time, West Torrens Council engaged an independent consultant to provide advice about the competitiveness of the independent contractor's offers. This resulted in a revised offer and the first extension to the contract in February 2015.

West Torrens Council has since extended the arrangements in February 2020 and March 2021 without undertaking a competitive procurement process.

#### Why a competitive procurement process is important

Waste management is a key local government service provided to communities and is a substantial annual expense for councils. In 2020-21, West Torrens Council spent \$7.6 million<sup>59</sup> (approximately 30% of its materials, contractors and other expenses) on waste management activities. Collection and disposal costs of kerbside waste comprise a significant

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<sup>59</sup> City of West Torrens audited financial report for the year ended 30 June 2021:

- note 3(b) shows materials, contracts and other expenses of \$24.983 million
- note 12(a) shows waste management costs of \$7.557 million.

portion of these expenses. Therefore, it is important that West Torrens Council can demonstrate it has acted appropriately and in the community's best interest when engaging providers of these services.

A competitive procurement process inviting potential suppliers to bid for the opportunity to provide West Torrens Council with significant goods or services will help demonstrate this. By encouraging competition, the community will have increased confidence that public money is used efficiently and effectively, and that:

- value for money will be achieved
- suppliers will be treated fairly and ethically
- there will be probity and transparency of process
- officers will be held accountable for their decisions.

These principles are acknowledged in the LG Act and in West Torrens Council's procurement policy.

### West Torrens Council's response

*Council has entered into agreements for kerbside waste services using appropriate and risk assessed procurement practices.*

*Council have invested significant resources in its procurement program during the Review period. Similarly to the waste team review, the procurement team was subjected to a three (3) year facilitative audit as the procurement roadmap was enacted.*

*Procurement processes are robust with structured templates, conventions and an increase in dedicated resources.*

*Council is committed to undertaking a competitive tender process in 2025 for its kerbside waste collection.*

## Appendix 1 – Abbreviations and terms used in this report


The terms used in this report were sourced from legislation and information published by the Environment Protection Authority and Green Industries SA.

Abbreviation or term	Description
China's National Sword Policy	<p>In 2018 China introduced its National Sword Policy. This policy included restrictions on imports of 24 categories of waste and requiring contamination to be 0.5% or lower. Prior to the policy, accepted contamination rates varied from 1.5% to 5%. Other countries such as Malaysia, Thailand and Vietnam also declared restrictions on importing waste following China's policy implementation.</p> <p>It is estimated that China's policy has predominantly impacted the price of mixed paper and cardboard as well as mixed plastics. Due to the high proportion of mixed paper and cardboard that materials recovery facilities receive, the estimated increase in cost is approximately \$8.8 million across the State based on a one-year period.<sup>60</sup></p> <p>A \$12.4 million support package for local government and the recycling industry was released by the SA Government in response to the National Sword Policy. The package included a range of measures to enable industry investment in remanufacturing and local re-use, as well as improved sorting and processing to enhance the quality of recovered materials.<sup>61</sup></p>
Circular economy	<p>This refers to an economic model that contemplates the production of goods and services:</p> <ul style="list-style-type: none"> <li>• by a reduced reliance on virgin materials</li> <li>• on the basis of continuously functioning utility and an extended lifecycle</li> <li>• in a manner that eliminates, as far as is reasonably practicable, waste or pollution, or harm to the environment.</li> </ul> <p>At the broadest level, a circular economy aims to change the patterns of natural resource use in the economy to achieve sustainable growth by slowing, narrowing or closing material loops.</p>

<sup>60</sup> Rawtec Pty Ltd 2018, *Market Analysis of South Australian Kerbside Comingled Recyclables Report for the Local Government Association of SA*, May, Adelaide.

<sup>61</sup> Green Industries SA, *China's New Policy on Waste and Recycling*, Government of South Australia, Adelaide, <<https://www.greenindustries.sa.gov.au/chinas-new-policy-on-waste-and-recycling>>.



Abbreviation or term	Description
	
Commercial and industrial waste	Comprises solid waste generated by the business sector as well as solid waste created by state and federal government entities, schools, and tertiary institutions.
Construction and demolition waste	Includes waste from residential, civil and commercial construction and demolition activities, such as fill material (eg soil), asphalt, bricks and timber. This waste excludes construction waste from owner/ occupier renovations, which is included in the municipal waste stream.
Food caddy	A kitchen benchtop food container for the collection of household food waste, usually with a compostable bag, to be placed in the organic waste bin.
Food organics	Organic waste derived from food preparation and/or surplus food.
Food Organics Garden Organics (FOGO)	FOGO is a common name used for the green organics bin
Garden organics	Organics derived from garden sources such as grass clippings and tree prunings.
Hard waste	Large materials that are not suitable for collection in the kerbside three-bin system. Common items include furniture, appliances and mattresses.
Kerbside collection	Collection of household waste, recyclable materials (separated or co-mingled) and organic waste that are left at the kerbside for collection by a local council collection service.
Landfill	A waste disposal site used for the controlled deposit of solid waste onto or into land.
Materials recovery facility	A facility where mixed recyclable materials are received, stored and sorted to specification, then baled, shredded, crushed, compacted or otherwise prepared for shipment to market.
Metropolitan council	Comprises Adelaide, Adelaide Hills, Campbelltown, Burnside, Norwood Payneham and St Peters, Prospect, Unley, Walkerville, Gawler, Playford, Salisbury, Tea Tree Gully, Marion, Mitcham, Onkaparinga, West Torrens, Charles Sturt, Holdfast Bay and Port Adelaide Enfield councils

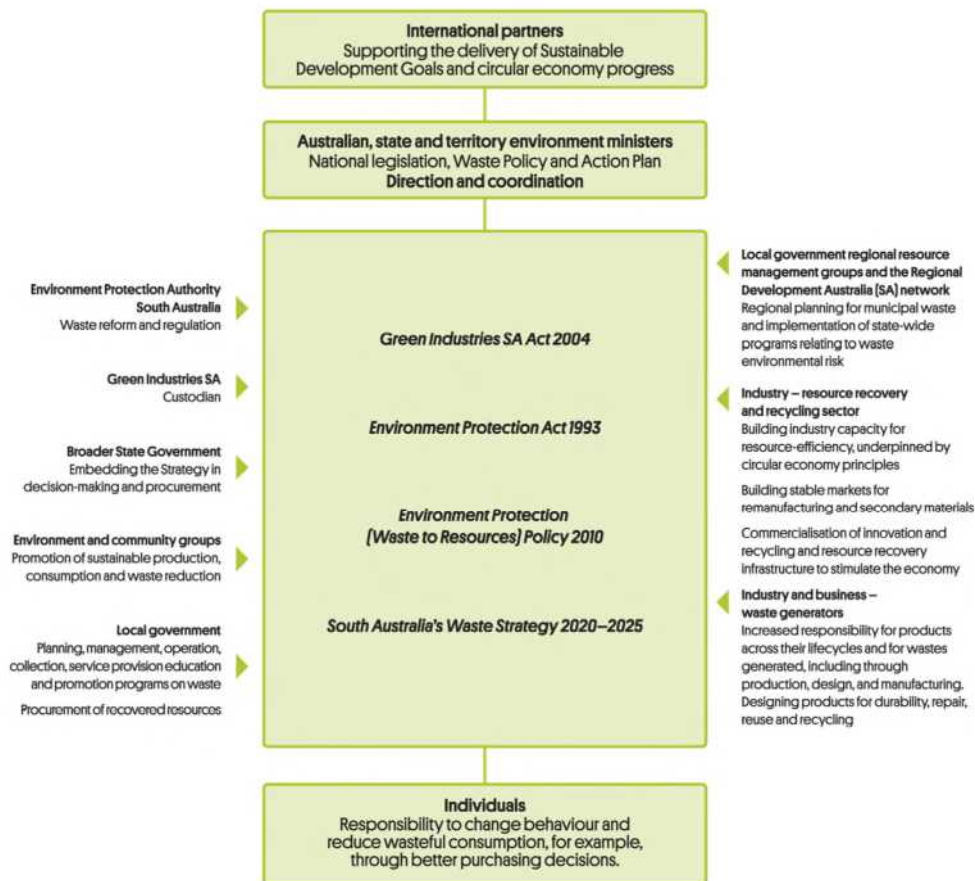
Abbreviation or term	Description
Multi-unit dwelling (MUD)	Medium and high density housing. Sometimes includes commercial tenancies such as cafés in addition to residential dwellings.
Municipal solid waste – kerbside bin collection	Solid waste generated from domestic (household) premises and council activities such as street sweeping, litter and street tree lopping. May also includes waste dropped off at recycling centres, transfer stations and construction waste from owner/occupier renovations.
Recovery	A process that extracts materials or energy from the waste stream.
Residual waste	Waste determined by its owner to be unsuitable for recovery.
Resource recovery	In relation to waste, means reusing or recycling or recovering energy or other resources from the waste.
Waste disposal	<p><b>3(3) Waste disposal</b>  <i>the conduct of—</i></p> <p>(a) a landfill depot, being a depot, facility or works for the disposal of waste to land; or</p> <p>(b) a liquid waste depot, being a depot, facility or works for the reception and disposal of liquid waste, or the reception, treatment and disposal of liquid waste; or</p> <p>(c) an incineration depot, being a depot, facility or works for the disposal, by incineration, pyrolysis or gasification by high temperature chemical decomposition, or thermal oxidation using fuel burning equipment, of solid waste, a listed waste or quarantine waste, but excluding a prescribed approved activity or an activity in respect of which the Authority is satisfied, having regard to the prescribed factors, that an environmental authorisation is not justified</p>
Waste reprocessing	<p><b>3(2) Waste reprocessing</b>  <i>the conduct of—</i></p> <p>(a) composting works, being a depot, facility or works with the capacity to treat, during a 12-month period—</p> <p>(i) in the case of works located wholly or partly within a water protection area—more than 200 tonnes of organic waste or matter; or</p> <p>(ii) in the case of works located wholly outside of a water protection area—more than 1 000 tonnes of organic waste or matter, for the production of compost; or</p> <p>(b) scrap metal treatment works, being a depot, facility or works for the treatment of scrap metal (by processes involving electrically heated furnaces or other fuel burning equipment or by mechanical processes); or</p> <p>(c) tyre waste treatment works, being a depot, facility or works with the capacity to treat more than 5 tonnes of tyre waste during a 12-month period; or</p>

Abbreviation or term	Description
	<p><i>(d) waste lead acid battery treatment works, being a depot, facility or works with the capacity to treat more than 500 waste lead acid batteries during a 12-month period;</i></p> <p><i>or</i></p> <p><i>(e) any other waste reprocessing facility, being a depot, works or facility other than a depot, facility or works specified in a preceding paragraph) that, during a 12-month period, receives or has the capacity to treat—</i></p> <p><i>(i) more than 100 tonnes of solid waste or matter; or</i></p> <p><i>(ii) more than 100 kilolitres of liquid waste or matter</i></p>
Waste treatment	The removal, reduction or immobilisation of hazardous characteristics to enable the waste to be sent to its final fate or further treatment.

## Appendix 2 – Waste management frameworks

Figure A2.1 shows that the three levels of government, waste industry groups, businesses, community groups and Australian citizens all play a role in managing waste.

Figure A2.1 Roles and relationships in managing waste



Source: Green Industries SA 2020, *Supporting the Circular Economy: South Australia's Waste Strategy 2020–2025*, Government of South Australia, Adelaide.

## Appendix 3 – Metropolitan councils' organics food waste systems

This table shows the organics food waste system for each metropolitan council, which was provided to us by GISA.

Metropolitan council	Organics bin	Kitchen caddy
Adelaide City	Area-wide	Opt-in
Adelaide Hills		Limited
Burnside	Area-wide	Area-wide
Campbelltown	Area-wide	Opt-in
Charles Sturt	Area-wide	Opt-in
Holdfast Bay	Area-wide	Area-wide
Marion	Area-wide	Opt-in
Mitcham	Area-wide	Limited trial
Norwood, Payneham	Area-wide	Area-wide
Onkaparinga	Area-wide	Opt-in
Playford	Opt in	Opt-in
Port Adelaide Enfield	Area-wide	Area-wide
Prospect	Area-wide	Area-wide
Salisbury	Opt in	Opt-in
Tea Tree Gully	Area-wide	Opt-in
Town of Gawler	Opt in	Opt-in
Town of Walkerville	Area-wide	Opt-in
Unley	Area-wide	Opt-in
West Torrens	Area-wide	Opt-in

## Appendix 4 – NPSP Council flyer



The flyer features a green header with white text, a central illustration of a kitchen caddy filled with food waste, and a footer with a QR code, website URL, and council logo.

**Don't waste  
your rates.**

*\$395,000 per year  
in landfill fees  
could be saved.*

Get a **FREE**  
kitchen Caddy  
from Council  
today!

[www.npsp.sa.gov.au](http://www.npsp.sa.gov.au)

City of  
Norwood  
Payneham  
& St Peters

## Appendix 5 – Overview of roles, legislation and policy

Commonwealth Government	State Government	Local Government
<p><b>Role</b> Responsible for a national framework for waste and resource recovery which recognises obligations under international agreements</p>	<p><b>Role</b> Responsible for regulation and management of waste and resource recovery</p>	<p><b>Role</b> Responsible for providing household waste and recycling collection and disposal services and deliver waste education and awareness programs</p>
<p><b>Act</b> <i>Recycling and Waste Reduction Act 2020 (Cth)</i></p>	<p><b>Act</b> <i>Environment Protection Act 1993</i>  <i>Green Industries SA Act 2004</i></p>	<p><b>Act</b> <i>Local Government Act 1999</i></p>
<p><b>Policy</b> National Waste Policy 2018: Less Waste, More Resources</p>	<p><b>Policy</b> Environment Protection (Waste to Resources) Policy 2010</p>	<p><b>Policy</b> Waste management service policy</p>
<p><b>Plan/Strategies</b> National Waste Action Plan 2019  National Food Waste Strategy</p>	<p><b>Plan/Strategies</b> State Waste Strategy  State Food Strategy</p>	<p><b>Plan/Strategies</b> A council determines its strategies for waste management and the actions it will take. This information is commonly presented in a council's strategic management plan(s)</p>

# Appendix 6 – Response from the Chief Executive Officer, The Corporation of the City of Norwood, Payneham and St Peters

File Number: qA74130  
Enquiries To: Lisa Mara  
Direct Telephone: 8366 4549

4 August 2022

Mr Andrew Richardson  
Auditor-General  
Level 9  
State Administration Centre  
200 Victoria Square  
ADELAIDE SA 5000

Dear Andrew

### Review of the Management of Kerbside Waste Services

Thank you for providing a copy of the final report, *Review of the Management of Kerbside Waste Services* (the Report), to the Council.

I would also like to take this opportunity to thank you for incorporating the Council's comments which were provided to you on 23 June 2022, in response to the draft Report.

The Report presents as well measured. It discusses what the Council does well, incorporates our responses to the findings and the challenges that the Council faces in respect to waste management. An audit of this type is valuable as it provides the Council with an opportunity to review how its operations associated with waste management could be improved.

Yours sincerely



Mario Barone FSM  
CHIEF EXECUTIVE OFFICER



City of  
Norwood  
Payneham  
& St Peters

CHIEF  
EXECUTIVE'S  
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[http://linenpspsites/teams/gca/Executive Management/Management/Correspondence/2022/04/08/22 Auditor General - Audit of Kerbside Waste Services.docx](http://linenpspsites/teams/gca/Executive%20Management/Management/Correspondence/2022/04/08/22%20Auditor%20General%20-%20Audit%20of%20Kerbside%20Waste%20Services.docx)



## Appendix 7– Response from the Mayor, City of West Torrens





## **9 REPORTS OF THE CHIEF EXECUTIVE OFFICER**

### **9.1 FINANCIAL REPORTING AND SUSTAINABILITY**

#### **9.1.1 Financial Reporting**

##### **Brief**

This report lists those finance related reports which were considered by Council between 2 August and 1 October 2022.

##### **RECOMMENDATION**

It is recommended to the Committee that the *Financial Reporting* report be received.

---

##### **Introduction**

The Audit General Committee (Committee) is presented with a list, at each of its ordinary meetings, of those finance related reports considered by Council since the Committee's last ordinary meeting. These reports and associated minutes, which are detailed below, are available on Council's website at [www.westtorrens.sa.gov.au](http://www.westtorrens.sa.gov.au).

##### **Discussion**

###### **16 August 2022 - City Finance and Governance Standing Committee**

- Creditor Payments
- Credit Card Purchases - April to June 2022
- Register of Allowances and Benefits - 12 Months to 30 June 2022
- Investment Review 2021/22
- Mendelson Foundation Investment Performance 2020/21

###### **6 September 2022 - Council and Committee Meeting**

- Revision of the 2022/23 Budget

###### **20 September 2022 - City Finance and Governance Standing Committee**

- Creditor Payments

##### **Climate Impact Considerations**

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

##### **Conclusion**

This report lists those finance related reports which were considered by Council between 2 August 2022 and 1 October 2022.

##### **Attachments**

Nil

## 9.2 INTERNAL CONTROLS AND RISK MANAGEMENT SYSTEMS

### 9.2.1 Annual Strategic Risk Review

#### Brief

This report presents the results of the 2022-2023 Annual Strategic Risk Review.

#### RECOMMENDATION

It is recommended to the Committee that the 2022-2023 Annual Strategic Risk Review be noted.

#### Introduction

Since 2009, the City of West Torrens' risk management program has identified strategic risks being subject to a comprehensive annual review, as well as a mid-year review. This report presents the comprehensive 2022-2023 Annual Strategic Risk Review.

#### Discussion

The City of West Torrens (CWT) *Administration Policy - Enterprise Risk Management Framework* contains a requirement to undertake strategic risk identification, strategic risk analysis and strategic risk evaluation annually and that strategic risks be reviewed bi-annually. Strategic risks are those risks that impact on the whole organisation at a strategic level rather than an individual department. As such, these risks are managed by the Executive Management Team (EMT).

As a result, the EMT continues to review and report on the strategic risks at six-monthly intervals (Reviews). Six-monthly Reviews are recognised as an important function in the identification, monitoring and controlling of current, new or emerging strategic risks.

As part of this comprehensive review, this year changes have been made to a number of risk titles and descriptors across multiple risks areas. These changes reflect a focus on ensuring each risk clearly articulates the particular area of concern.

#### Risk Framework

CWT has adopted its risk analysis matrix (Matrix) which forms part of the **AS/NZ ISO 31000** Risk Management (Standard). Use of the Matrix allocates a risk rating based on the likelihood (%) and consequence level of a risk occurring (**Attachment 1**).

To assist in determining the relevant consequence level, risk consequence descriptors have been approved across a range of risk areas such as financial, reputation, people and WHS (**Attachment 2**).

#### Strategic Risk Review

The strategic risk review processes, undertaken by the EMT, are outlined below:

	Annual Review	Mid-Year Review
Process	<ul style="list-style-type: none"> <li>EMT Workshop/Meeting/Email</li> <li>Risk Team meets with risk control owners (Managers)</li> </ul>	<ul style="list-style-type: none"> <li>Review by Executive via email</li> </ul>
Output	<ul style="list-style-type: none"> <li>Strategic Risk Report generated and approved by EMT</li> </ul>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
Report	<ul style="list-style-type: none"> <li>Strategic Risk Report presented to the Committee for notation</li> </ul>	<ul style="list-style-type: none"> <li>Summary report with emphasis on material change presented to the Committee for notation</li> </ul>

As a result of this process, the EMT has reviewed the organisation's strategic risks which resulted in significant amendments. A summary of these changes can be found in the table below and a more comprehensive summary can be found in **Attachment 3**.

In the 2021-2022 Mid-Year Strategic Risk Review, the Committee suggested, and the CEO approved, a risk assessment be included in the 2022-2023 Strategic Risk Review in relation to increased cost pressures on the organisation. EMT has recognised the emerging impacts to supply chain management and global purchasing/ trade and delivery, prompting delays to Council projects and frequent cost variations. Cost pressures were specifically discussed in relation to *Risk 8 - Financial Sustainability* as well as *Risk 1 - Business Performance* however, it was determined that the CWT's strong financial position as well as its agility to pivot project scopes, combined with strong grant funding outcomes, would see little impact in the next 12 months. This economic pressure will be considered at the Mid-Year Strategic Risk Review as well as the Comprehensive Strategic Risk Review in 2023.

2021-2022 Strategic Risks			2022-2023 Strategic Risks	Amendment
1	Business Performance	1	Business Performance	Descriptor modification
2	Workforce Management	2	Workforce Management	Minor descriptor modification
3	Fraud, Corruption, Misconduct and/or Maladministration	3	Fraud, Corruption, Misconduct and/ or Maladministration	Descriptor modification
4	IT Management and Cyber Security	4	IT Management and Cyber Security	Descriptor modification
5	Emergency Management and Resilience	5	Emergency Management and Resilience	Descriptor modification
6	Asset Management	6	Asset Management and Urban Form	2021-22 Strategic Risk 6 and Strategic Risk 7 merged together
7	Change in Urban Form	7	Waste and Recyclables Management	Title change Minor descriptor modification
8	Waste Management	8	Financial Sustainability	Descriptor modification
9	Financial Sustainability	9	Climate Adaptation	New Strategic Risk added

2022-2023 Strategic Risk		Inherent Likelihood X Consequence	Inherent Risk Rating	Revised Likelihood X Consequence	Revised Risk Rating
1	Business Performance	Likely Moderate	High	Unlikely Moderate	Moderate
2	Workforce Management	Likely Major	Extreme	Unlikely Major	Moderate
3	Fraud, Corruption, Misconduct and/or Maladministration	Almost Certain Catastrophic	Extreme	Unlikely Moderate	Moderate
4	IT Management and Cyber Security	Almost Certain Major	Extreme	Unlikely Major	Moderate
5	Emergency Management and Resilience	Likely Major	Extreme	Moderate Moderate	Moderate

6	Asset Management and Urban Form	Likely Major	<b>Extreme</b>	Moderate Moderate	<b>Moderate</b>
7	Waste Management	Moderate Majority	<b>High</b>	Unlikely Major	<b>Moderate</b>
8	Financial Sustainability	Likely Catastrophic	<b>Extreme</b>	Unlikely Major	<b>Moderate</b>
9	Climate Adaptation	Likely Catastrophic	<b>Extreme</b>	Unlikely Major	<b>Moderate</b>

**Risk Solutions/Actions**

There are currently no strategic risks with revised risk ratings outside of CWT's risk tolerance levels.

*In the event that any revised risk ratings of High or Extreme are identified, solutions will be identified that, when implemented, will assist to reduce the residual risk level to as low as reasonably practical.*

**Control Verification Process**

The strategic risk review ensures that thorough assessment of the controls associated with each risk is undertaken, at least annually, to determine whether each asserted control is *tangible or intangible* dependent on whether evidence of each asserted control is available. Controls have been provided for each risk (**Attachment 4**) and evidence of these controls have been reviewed via a desktop process.

Each control has been reviewed by the Control Owners for their effectiveness with assistance where required provided by Strategic Resilience. Controls were assessed using the criteria below:

<b>Ineffective</b>	<ul style="list-style-type: none"> <li>Absence of existing controls to address the risk cause/source or to reduce the impact of the risk if it occurred.</li> <li>No reliable controls are in place or available.</li> </ul>
<b>Requires Significant Improvement</b>	<ul style="list-style-type: none"> <li>The controls have been subject to major change or are in the process of being implemented and effectiveness cannot be confirmed.</li> </ul>
<b>Partially Effective</b>	<ul style="list-style-type: none"> <li>The controls work in most instances with regard to managing the risk, however additional improvements are required to improve the effectiveness. Some controls are not well designed, as they do not treat the risk cause/source or there is too great a reliance on certain controls</li> </ul>
<b>Majority Effective</b>	<ul style="list-style-type: none"> <li>The control works well. Some improvement opportunities have been identified but not yet actioned.</li> </ul>
<b>Effective</b>	<ul style="list-style-type: none"> <li>Risk is being managed effectively. The controls are well designed and address the risk cause/source.</li> <li>The controls are regularly monitored and reviewed to verify their effectiveness.</li> </ul>

## Emerging Risks

During the strategic risk process, the EMT considers 'emerging risks', being those risks or issues which are currently on the horizon which may or may not have an impact on Council and which may or may not be within the control of the CWT. These risks are not risk assessed at this point, generally because the risk is not concrete in nature, but are to be monitored and risk assessed if they eventuate and are within the organisation's control.

Although no formal emerging risk has been added to this document, consideration has been provided and ongoing monitoring will continue around issues such as Local Government reform and cost pressures.

## Climate Impact Considerations

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

Whilst previous Strategic Risk reports articulated minor climate impacts through Strategic Risks 5, 6, 7, 8 and 9 demonstrating:

- Measures in place to build resilience
- Mitigation of the likelihood and consequences and/ or adapt to the changing climate

The need to include a new stand-alone risk to acknowledge climate change has been recognised by the EMT. Therefore a new risk, 'Climate Adaptation', has been incorporated into the 2022-23 Strategic Risk Review.

## Conclusion

The *2022-2023 Annual Strategic Risk Review* has been completed and approved by the Executive Management Team and the outcomes of the Review are attached for information. The Review resulted in a number of amendments being made, including the merger of two former Strategic Risks and one new Strategic Risk. All risks were subject to an extensive control verification process which involved meeting with the management team and officers.

## Attachments

1. **Risk Analysis Matrix**
2. **Risk Consequence Descriptors**
3. **CWT Comprehensive Strategic Risk Review 2022/2023 - Executive Summary Report**
4. **CWT Annual Comprehensive Strategic Risk Review 2022/2023**

Risk Analysis Matrix – Level of Risk

When assessing risk the likelihood and consequence must be correlated using the risk matrix detailed below for both negative or positive risks,

Prevent/Reduce/Manage Negative Consequences					LIKELIHOOD	Enhance/Promote/Facilitate Positive Consequences					
E	E	H	M	M	<b>Almost Certain</b> > 95% chance of occurring  <b>Likely</b> 75% - 95% chance of occurring  <b>Moderate</b> 25% - 75% chance of occurring  <b>Unlikely</b> 5% - 25% chance of occurring  <b>Rare</b> < 5% chance of occurring	M	H	M	M	E	E
E	E	H	M	L		L	H	M	M	E	E
H	H	M	M	L		L	M	M	M	H	H
H	M	M	L	L		L	M	M	L	M	H
M	M	L	L	L		L	L	L	L	M	M
Catastrophic	Major	Moderate	Minor	Insignificant	Scale	Insignificant	Minor	Moderate	Major	Outstanding	



**Consequences Descriptors Matrix**

<b>Rating</b>	<b>Financial</b>	<b>Organisational/ Customer Impact</b>	<b>Reputation/ Relationships Damage</b>	<b>People</b>	<b>WHS</b>
<b>Insignificant</b>	<p>≤ 5% reduction in revenue</p> <p>Theft or loss of up to \$2,000</p>	<p>Lack of response to customer request 3 days later than deadline</p> <p>Inability to provide service/s for 1 day</p> <p>External enquiry agency request for information</p>	<p>Letters of complaint to general managers or managers</p>	<p>≥ 10% staff turnover per year</p> <p>≤ 10% non-availability or capability of staff at any one time</p>	<p>Bump, minor bruise, removal of splinters etc. requiring no treatment (report only) to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p>
<b>Minor</b>	<p>Between 6 and 10% variation in expenditure/revenue</p> <p>Theft or loss between \$2001 to \$30,000</p>	<p>Lack of response to customer request 5 week later than deadline</p> <p>Inability to provide a service for 2 working days</p> <p>Ombudsman/Ministerial investigation commenced.</p>	<p>Letters of complaint to CEO/Mayor or letters to Messenger/Advertiser</p>	<p>≥ 15% staff turnover per year</p> <p>≥ 15% non-availability or capability of staff at any one time</p>	<p>First aid treatment including: Hot cold treatment, removal of splinters, covering wounds, removal of foreign bodies in the eye using eye wash or cotton swab, administering non-prescription medication to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p> <p>Or</p> <p>Incident where potential for minor injury may occur</p>

Rating	Financial	Organisational/ Customer Impact	Reputation Relationships	People	WHS
<b>Moderate</b>	<p>Between 11 and 15% variation in expenditure/revenue</p> <p>Theft or loss of between \$30,001 and \$100,000</p>	<p>Lack of response to customer request 10 working days later than deadline</p> <p>Inability to provide all services for more than 24 hours</p> <p>Inability to provide one service for ≥ 5 -days</p> <p>Ombudsman/Ministerial investigation finds systemic weaknesses in organisational processes</p> <p>ICAC investigation commenced</p>	<p>Negative article in Messenger/Advertiser.</p>	<p>≥ 20% permanent staff turnover per year</p> <p>≥ 20% non-availability or capability of staff at any one time</p>	<p>Medically treated injury requiring clinic or hospital treatment less than 24 hours duration, installing a drip or iv, physiotherapy as a cure, applying a cast , surgery, prescription drugs, stitching a wound to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p> <p>Incident where potential for moderate injury may occur</p> <p>Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR)</p> <p>Category 1 - Breach of Duty for reckless conduct</p>
<b>Major</b>	<p>Between 16 and 40% variation in expenditure/revenue</p> <p>Theft or loss of between \$100,001 and \$1m</p>	<p>Lack of response to customer request 20 working days later than deadline</p> <p>Inability to provide one service for ≥ 20 working days</p> <p>Inability to provide all services for ≥ 48 hours.</p>	<p>Negative front page story in Messenger/Advertiser.</p>	<p>≥ 40% permanent staff turnover per year</p> <p>≥ 40% non-availability or capability of staff at any one time</p>	<p>Major injury resulting in limb loss, electrocution, permanently disability, blindness to staff members</p> <p>Or</p> <p>To members of the public due to the actions/omissions of work undertaken by CWT</p>

Rating	Financial	Organisational/ Customer Impact	Reputation Relationships	People	WHS
Catastrophic		<p>Ombudsman/Ministerial review results in termination of staff/major changes to systems and processes</p> <p>Employee(s)/Elected Members charged with corruption and referred to DPP for prosecution</p>			<p>Incident where potential for major injury may occur</p> <p>Notifiable incident to SafeWork SA or Office of the Technical Regulator (OTR)</p> <p>Category 2 Breach of Duty</p>
	<p>≥ 40% variation in expenditure/revenue.</p> <p>Theft or loss of &gt;\$1m.</p>	<p>Inability to provide critical Council services (Waste, HACC, St Martins, dog attack response) for ≥ 5 working days</p> <p>Ministerial abolition of Council</p> <p>Employee(s)/Elected Member(s) found guilty of corruption</p>	<p>Follow up stories in any media that extend the scope of concern.</p>	<p>≥ 50% permanent staff turnover per year</p> <p>≥ 50% non-availability or capability of staff at any one time</p>	<p>The work related death of an employee</p> <p>The death of a person due to CWT negligence</p> <p>Notifiable incident to SafeWork SA or OTR)</p> <p>Category 3 Breach of Duty</p>










CWT Comprehensive Strategic Risk Review 2022/2023 - Summary










**EXECUTIVE SUMMARY**












City of West Torrens Strategic Risk Profile 2022/23; The table below summarises the individual profiles of the 2022/23 Strategic Risks. The comprehensive review considers the currency of the risk (and associated descriptors), controls as well as change/s to the outlook.					
1		<b>BUSINESS PERFORMANCE</b> This risk considers how CWT daily operation ensures its services and deliverables are efficient and effective. Overall this risk seeks to safeguard the continued business operation so that that CWT continues to speak to the notion of skilled workforce, consistency, innovation, good governance, strong relationships, collaboration and community being at the heart of its operation.	High	Moderate	Page 3
2		<b>WORKFORCE MANAGEMENT</b> This risk focuses on our human resources - specifically staffing and work, health and safety. It concentrates on the management of staff such as resource limitations; staff health, welfare or wellbeing programs; the systems and processes that address and/ or manager WHS issues.	Extreme	Moderate	Page 4
3		<b>FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</b> This risk considers the systems, procedures and internal control frameworks that seek to reduce and eliminate opportunities for fraud or corruption and/ or serious and systemic misconduct or maladministration (by employees, contractors, volunteers or Elected Members).	Extreme	Moderate	Page 5
4		<b>IT MANAGEMENT AND CYBER SECURITY</b> This risk identifies with all things IT; focusing on IT damage, long-term interruption, losses of key business information/ systems and/ or associate stored data. It also represents Cyber Security and associated threats to Council information, resources and/ or assets and the ability for the organisation to capitalising on technological capabilities or opportunities.	Extreme	Moderate	Page 6
5		<b>EMERGENCY MANAGEMENT AND RESILIENCE</b> This strategic risk looks at CWT's ability to plan, prepare or take adequate and appropriate action to prevent impacts as well as aid response and recovery for emergency events, business continuity.	Extreme	Moderate	Page 8
6		<b>ASSET MANAGEMENT AND URBAN FORM</b> This risk identifies with all CWT owned assets and infrastructure. It considers the ongoing upkeep and life-cycle of our asset, as well as projects, technology, innovation and community expectation. This risk also unpacks ongoing changes in our urban environment/ landscape and the factors impacted by such change; such as trends and Government plans/ strategies relating to the inner metropolitan urban form and the need for effective stakeholder relationships.	Extreme	Moderate	Page 10
7		<b>WASTE AND RECYCLABLES MANAGEMENT</b> The continued management of waste involving collection and processing (including during emergency events), innovation in the market and community expectation all fit within this strategic risk.	High	Moderate	Page 13
8		<b>FINANCIAL SUSTAINABILITY</b> Variations in income and general cost management (or resulting increases in expenditure) caused through longer term societal/ community trends, changes to State Government policy, or emergency events.	Extreme	Moderate	Page 14
9		<b>CLIMATE ADAPTATION *NEW 2022*</b> Climate change present a significant financial risk to the Organisation and may have significant impacts on the asset rich environ in which the Council operates. There are a multitude of known and unknown risks associated with such a risk.	Extreme	Moderate	Page 15












CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

The movement of CWT's Strategic Risks 2019-2022;

<b>2022-23</b>									
	Business Performance	Workforce Mgmt	Fraud, Corruption	Cyber	Emergency Mgmt & Resilience	Asset Mgmt & Urban Form	Waste & Recyclables Mgmt	Financial Sustainability	Climate Adaptation

<b>2021-22</b>									
	Business Performance	Workforce Mgmt	Fraud, Corruption	Cyber	Emergency Mgmt & Resilience	Asset Mgmt	Change in Urban Form	Waste Mgmt	Financial Sustainability

<b>2020-21</b>											
	Business Practices	Workforce Mgmt	Stakeholder Relationships	Fraud, Corruption	Information Technology Infrastructure	BCP and Community Resilience	Emergency Events	Infrastructure Mgmt	Urban Densification	Waste Mgmt	Financial Mgmt, Sustainability, & Cost Shifting

<b>2019-20</b>											
	Business Practices	Workforce Mgmt	Stakeholder Relationships	Advice & Info	Fraud, Corruption	Information Technology Infrastructure	BCP and Community Resilience	Emergency Events	Infrastructure Mgmt	Urban Densification	Waste Mgmt


CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 1 -</b> <b>BUSINESS PERFORMANCE</b></p>	<p><b>Community Plan Objective -</b> <b>Organisational Strength</b> <b>Prosperity</b></p>	
<p><b>Description:</b></p>		
<p>a) Inefficient/ ineffective practices, procedures, <b>systems</b> or processes that may lead to increased costs, missed opportunities <b>or targets</b>, a breakdown in working relationship between Council/ Administration and relevant stakeholders and/ or community dissatisfaction with Council, breaches of legislation and/ or adverse external agency investigation findings</p> <p>b) Inefficient/ ineffective practices, procedures, <b>systems</b> or processes including the failure to provide adequate, accurate and/ or timely advice, that allows for, contributes to or ultimately leads to poor decisions or outcomes from Administration or Council that do not consider approved or established plans and/ or do not consider service delivery or reputation and/ or are based on political expediency</p> <p>c) Failure to produce service and performance outcomes or encourage continuous improvement and innovation leading to missed opportunities to provide increased services for or lower costs to the community</p> <p>d) <b>Failure to effectively engage with the community leading to an inability to meet community demands and/or failure of the City of West Torrens to be a desirable place to live, work and enjoy life.</b></p>		

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>Some COVID-19 unrest and the removal of the emergency declaration</li> <li>Consideration of 'back to normal' practices but there is difficulty in determining what 'normal' is now</li> <li>Local government reforms changing processes and procedures</li> <li>Implications of shorter-term service plans on longer term planning options/ opportunities</li> <li>Capitalising on innovation and excellence in customer service provision</li> <li>State and Federal election in 2022 which provided a new government at each level with new priorities</li> <li>Customer experience program and measurement tools in place</li> <li>Pressures on supply chain resulting in changes to deliverables</li> </ul>	<ul style="list-style-type: none"> <li>Outcome of the 2022 LG election and what that means for Council administration practices</li> <li>Continuing legislative reform</li> <li>Cost shifting to LG resulting in pressure on existing resources (particularly if legislative requirement)</li> <li>Productivity Commission/ Commonwealth Influences on Local Government</li> </ul>

Strategic Risk Rating 2022/2023	Reputation/ Relationships
<p>No change to strategic risk rating as a result of this review.</p>	
	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 2 -</b> <b>WORKFORCE MANAGEMENT</b></p>	<p>Community Plan Objective - Organisational Strength</p> 
<p><b>Description:</b></p> <ul style="list-style-type: none"> <li>a) Inadequate management of, <b>or engagement with</b>, staff both on and off site, including working at home/ remotely, leading to a reduced overall performance of the organisation</li> <li>b) Inability <b>or lack of agility</b> to modify systems and processes for those whose roles are impacted by changes in work processes or not considering the impact on staff of those accompanying changes in work processes</li> <li>c) Inability to attract, <b>upskill, retrain</b> or retain appropriately skilled staff and/ or lack of succession planning leading to a loss of corporate knowledge, reduced organisational capability and capacity to achieve effective service delivery</li> <li>d) Inadequate staff health, welfare or wellbeing programs <b>or a misalignment in values</b> that impact on staff satisfaction or performance and/ or inhibit the successful creation and maintenance of a positive workplace culture</li> <li>e) Resourcing limitations leading to current staff having an inability to undertake, continue or complete tasks as required</li> <li>f) An act or omission by the organisation (or its contractors) that contributes to the serious injury or death of an employee, contractor, visitor, client of a service, or member of the public</li> <li>g) Failure to plan for, or appropriately introduce measures to address/ manage WHS issues associated with changes to work processes, including modification of currently performed tasks at current work locations and/ or issues and challenges and benefits experienced of increased use of electronic, remote and/ or home based working environments either caused by emergency events or societal and workplace changes</li> </ul>	

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>• Some uncertainty</li> <li>• Resilient workforce but fatigued from two COVID years</li> <li>• Investing in workplace culture in the era post-COVID-19</li> <li>• Recruitment and selection is a concern across all areas of the business (and is currently undergoing a lean project review)</li> <li>• Staff expectation of flexible working arrangements</li> <li>• Low unemployment rate, skills shortages, and fierce competition in labour market</li> <li>• Staff workload concerns (24 vacancies as at May 2022)</li> <li>• ALGA promotion of LG as an employer/ career path</li> <li>• Flexible Workplace Arrangements Policy currently in place</li> </ul>	<ul style="list-style-type: none"> <li>• Cost shifting to local government resulting in pressure on existing resources</li> <li>• Ongoing difficulty in attracting suitable candidates in local government roles.</li> </ul>

Strategic Risk Rating 2022/2023	People
<p>No change to strategic risk rating as a result of this review.</p>	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 3 -</b></p> <p><b>FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</b></p>	<p><b>Community Plan Objective - Organisational Strength</b></p> 
<p><b>Description:</b></p> <p>a) Inadequate systems, procedures and internal control frameworks that provide opportunities for fraud, <del>or</del> corruption, <b>serious and systemic misconduct, and/ or maladministration</b> by employees, contractors, volunteers or Elected Members</p> <p>b) <del>Inadequate systems, procedures and internal control frameworks that provide opportunities for serious and systemic misconduct or maladministration by employees, contractors, volunteers or Elected Members.</del></p> <p>b) Failure to effectively respond to <del>Inadequate systems, procedures and internal control frameworks that provide opportunities for, or do not adequately respond, to</del> changes in legislation, compliance reports, audits, external inquiry agencies' recommendations and other statutory reports leading to systemic maladministration</p>	

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>• Good governance through good systems, processes and procedures</li> <li>• Changes to ICAC and ombudsman occurred with minimal impact</li> </ul>	<ul style="list-style-type: none"> <li>• Stable but expectation of increased focus on local government from external agencies and changing community expectations</li> <li>• Local government reforms changing processes and procedures</li> <li>• Opportunity for Elected Member training as a result of the 2022 LG Election</li> <li>• Minister has reviewed mandatory training for Elected Members</li> </ul>

Strategic Risk Rating 2022/2023	Reputation/ Relationships
<p>No change to strategic risk rating as a result of this review.</p>	



CWT Comprehensive Strategic Risk Review 2022/2023 - Summary


<p><b>STRATEGIC RISK 4 -</b></p> <p><b>IT MANAGEMENT AND CYBER SECURITY</b></p>	<p><b>Community Plan Objective -</b></p> <p><b>Organisational Strength</b></p> <p><b>Community Life</b></p> 
<p><b>Description:</b></p>	
<ul style="list-style-type: none"> <li>a) Damage, long term interruption, or loss of key business information systems and/ or the data stored within them, leading to the Council’s capacity to provide essential services being severely compromised, reduced in the long term or lost entirely</li> <li>b) Inadequate protection from, response to, or management of, Cyber Security and associated threats to Council information, resources or assets or ineffective application of mitigation strategies to prevent or respond to cyber intrusion leading to misuse of information or data or to breaches of legislation</li> <li>c) Lack of preparation for, <b>poor identification of</b> or not capitalising on <b>current or</b> expected future technological capabilities or opportunities <b>that will enable more efficient service provision to the organisation and to the community</b></li> <li>d) <b>Lack of planning or poor implementation of systems and processes leading to a lack of IT alignment or accessibility to support business needs</b></li> <li>e) <b>Failure to provide adequate training to meet the requirements of systems and cyber strategies to support staff and strengthen internal controls.</b></li> </ul>	

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>• Continued and increasingly complex/ sophisticated targeted cyber-attacks are occurring</li> <li>• IT infrastructure is becoming increasingly difficult to access/ purchase due to the global unavailability of resources across the sector (e.g. lead times have blown out from 6-weeks to 6-months)</li> <li>• The cost of IT infrastructure is significantly higher due to the limited supply and heightened demand within the sector</li> <li>• Increased confidence and awareness in staff regarding phishing and cyber-crime due to increased training and promotion</li> <li>• Ongoing concern regarding reliance on external systems (e.g. Planning Portal, CSHP system) with limited or no control over security, data, system etc.</li> <li>• LGRS and JLT identify the growing business interest and focus on cyber as a Top 3 risk</li> <li>• LG CEO's recently supported the Local Government Security Framework proposed by CyberCX and LGITSA</li> </ul>	<ul style="list-style-type: none"> <li>• IT infrastructure is ALWAYS vulnerable. Software is vulnerable from the date it is released (at all stages of the software life cycle there is ability for cyber-attacks to occur)</li> <li>• Smarter, faster and more connected futures</li> <li>• Possible duplication of effort (e.g. Planning SA portal)</li> </ul>

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

Strategic Risk Rating 2022/2023	Organisation/ Customer Impact
No change to strategic risk rating as a result of this review.	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 5 -</b></p> <p><b>EMERGENCY MANAGEMENT AND RESILIENCE</b></p>	<p><b>Community Plan Objective -</b></p> <p><b>Built Environment</b></p> <p><b>Community Life</b></p> <p><b>Organisational Strength</b></p>	
<p><b>Description:</b></p>		
<p>a) The inability to develop concise, specific, robust emergency management plans and/ or to plan, prepare or take adequate and appropriate action to prevent impacts from an emergency event or business continuity events <b>resulting in loss of key infrastructure/assets including loss of key service centres, unavailability or loss of key staff, critical service levels and/or ongoing danger to staff or our community</b> leading to the CWT's capacity to provide essential services being either severely compromised, reduced in the long term or lost entirely</p> <p>b) Failure to adequately prepare the community for, or appropriately consider, the ongoing impacts <b>of climate change for an emergency event / incident</b></p> <p>c) <del>Failure to meet the increasing legislative demands being placed on Local Government or adequately partner with the community and associated service providers with regard to emergency management leading to increased dissatisfaction and delayed or missed opportunities for Council to prepare its community for disruptive events or appropriately assist in the response to and recovery from an emergency event</del></p> <p>c) Failure to plan for and monitor threats emerging as a result of <b>climate change and other</b> hazards identified via state or local zone emergency planning</p> <p>d) <del>Ineffective communication with Emergency Control Agencies, Western Adelaide Emergency Management Committee member councils or Functional Support Group(s) resulting in inefficient response and recovery from an emergency hazard</del></p> <p>d) The inability to effectively respond or recover from an emergency event/ <b>incident</b> resulting in loss of key infrastructure/ assets, loss of key staff, lack of access to council buildings or equipment and/ or the inability to offer critical services to the public and/ or prevent/ minimise/ mitigate ongoing danger to staff or our community</p> <p>e) <b>Failure to meet increasing legislative demands and adequately partner with the community, service providers, control agencies, committees or functional support groups leading to increased dissatisfaction and delayed or missed opportunities for Council to prepare its community for disruptive events or appropriately assist in the response to and recovery from an emergency event</b></p>		

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>• Entering into new phase of the pandemic, with the identification of new variants</li> <li>• Significant portion of population vaccinated</li> <li>• Participating in sector reviews of plans (i.e. Functional Support Group Plan, Zone Plan and State Plan)</li> <li>• Innovations continue to be achieved in service delivery</li> <li>• Full complement resources in Resilience team to assist in furthering resilience projects including partnerships with external agencies</li> <li>• Possible changes within LGA structure</li> </ul>	<ul style="list-style-type: none"> <li>• Opportunities exist to work with the community; community expectations and community resilience has not yet been fully explored</li> <li>• Current La Nina has peaked with return to neutral values but negative Indian Ocean Dipole suggesting wetter weather</li> <li>• Uncertain structure of emergency management in local government with the review of the Local Government Functional Support Group</li> </ul>

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<b>Strategic Risk Rating 2022/2023</b>	<b>Organisation/ Customer Impact</b>
No change to strategic risk rating as a result of this review.	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 6 -</b></p> <p><b>ASSET MANAGEMENT AND URBAN FORM</b></p>	<p><b>Community Plan Objective -</b></p> <p><b>Built Environment</b></p> <p><b>Community Life</b></p> <p><b>Environment and Sustainability</b></p>	
<p><b>Description:</b></p>		
<p>a) Failure to adequately maintain assets (including facilities and property) and infrastructure leading to increased costs, increased damage caused by deterioration or emergency events and increased damage to reputation</p> <p>b) Failure to meet or consider the needs or <b>changing</b> expectations/<b>priorities</b> of the community, external agency infrastructure projects <b>or changing government needs</b></p> <p>c) Failure to consider how environmental, sustainability and climate change issues may impact on the asset or the asset impacting on those issues over the course of the life cycle of the asset</p> <p>d) Failure to consider changes in technology/ innovation when planning for designing of or considering the life cycle of an asset</p> <p>e) Failure to recognise trends, <b>capitalise on opportunities, engage with the community</b> and ongoing changes to inner metropolitan urban form and adequately plan for or implement appropriate systems, programs, <b>resources</b> and process or mitigation strategies needed as a result of increased demand for and/or change in use of Council infrastructure and assets, services and resources caused by increased density of population and changing community landscape</p> <p>f) Failure to facilitate an effective working relationship with <b>State Government</b> resulting in lack of effective communication and missed opportunities to advocate on behalf of residents regarding changes in strategy or major infrastructure projects (e.g. the North-South Corridor)</p> <p>g) <b>Inability to appropriately manage sustainable growth in development whilst providing assurances that infill occurs in-line with CWT's ability to provide and maintain assets, infrastructure and services.</b></p> <p>h) <b>The inability to support the character and amenities of an area leading to poor community outcomes</b></p>		


Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>Loss of key resource/ expertise</li> <li>COVID-19 resulting timeline and cost issues for infrastructure projects (new projects will identify with significant delays)</li> <li>Supply chains compromised and grant funding increases have seen pressure on resources</li> <li>CWT will identify with a loss of significant assets as a result of the North-South Corridor (both of the asset and the associated service delivery)</li> <li>Impending infrastructure entrust/ handback as a result of the West End Brewery site major development</li> <li>Impact of the 22/23 federal budget - the quantity of government grants available and the 'amounts' that the grants offer may place pressure on current/ scheduled projects</li> <li>Currently experiencing La Nina climate which may place additional strain on some infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>Technical resource gap for an undefined period of time</li> <li>Logistics and supply chain issues putting pressure on costs</li> <li>Pressure on open space and key facilities, managing community expectations, changing community profile</li> <li>Changing demographics and increasing urban density will put upward pressure on services and resources</li> <li>Consideration for ongoing environmental impact</li> <li>Change in population/ diversity and potential service impacts eg. Waste</li> <li>Opportunities to redesign space for current and future needs taking into account socio-economic as well as infrastructure requirements</li> </ul>

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary


<ul style="list-style-type: none"> <li>• Major redevelopments (such as the North-South Corridor) placing pressure on existing infrastructure and changing the future infrastructure requirements of the area</li> <li>• CWT will experience a loss of significant assets as a result of the North-South Corridor. It is noted that there is a great deal to gain with the inclusion of the North-South Corridor</li> <li>• West Torrens experiencing a significant change of land-use as a result of the West End Brewery site major development with flow on resourcing, infrastructure and budget implications</li> <li>• Ongoing challenges in educating the community regarding the role of Councils and the PDI</li> </ul>	
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Strategic Risk Rating 2022/2023	Budget/ Financial
<p>No change to strategic risk rating as a result of this review.</p>	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 7</b></p> <p><b>CHANGE IN URBAN FORM</b></p> <p><b>Risk has been amalgamated in STR 6 - Asset Management and Urban Form</b></p> 
<p><b>Description:</b></p>
<p>a) Failure to recognise trends and ongoing changes to inner metropolitan urban form and adequately plan for or implement appropriate systems, programs and process or mitigation strategies needed as a result of increased demand for and/or change in use of Council infrastructure and assets, services and resources caused by increased density of population and changing community landscape</p> <p>b) Failure to facilitate an effective working relationship with the resulting in lack of effective communication and missed opportunities to advocate on behalf of residents regarding changes in strategy or major infrastructure projects (e.g. the North-South Corridor)</p>

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 7 -</b></p> <p><b>WASTE AND RECYCLABLES MANAGEMENT</b></p>	<p><b>Community Plan Objective -</b></p> <p><b>Community Life</b></p> <p><b>Environment and Sustainability</b></p>	
<p><b>Description:</b></p> <p>a) Failure to manage the collection and processing of waste <b>and recyclables</b> (including during emergency events) leading to a loss of control over waste management costs, <b>public health concerns, amenity issues</b> and increased resources going to landfill</p> <p>b) Failure to implement <b>or manage</b> appropriate plans, processes, <b>contracts</b> and systems or consider <b>sector innovation and implement innovative responses</b> to appropriately manage challenges and/ or capitalise on opportunities presented as a result of changing market conditions including a loss of competitiveness regarding waste <b>and recyclables</b> management in the local government sector and broader economy</p> <p>c) Failure to meet community expectations <b>or appropriately educate the community</b> with regard to waste <b>and recyclables</b> management</p>		

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>Development underway of a ten year waste and resource recovery strategy and five year action plan to address increasing urban infill, identify opportunities to improve resource recovery and assist Council to transition to a circular economy</li> <li>Until the Visy facilities are complete, there is still uncertainty in this space</li> <li>Major redevelopments such as new brewery site occurring impact on infrastructure to be considered (current and future)</li> <li>Innovative opportunities being explored to reduce waste to landfill</li> <li>Waste program recently audited by the Auditor General with a positive outcome received</li> </ul>	<ul style="list-style-type: none"> <li>Continuing changes in the waste sector will drive new and innovative practices</li> <li>Increased costs in to recyclables and putrescibles</li> <li>A continuation of large multi-unit complexes leading to increased complexity of collection (and possible increased costs)</li> <li>Ongoing multifaceted links with climate adaptation and innovative environmental management</li> </ul>

Strategic Risk Rating 2022/2023	Budget/ Financial
<p>No change to strategic risk rating as a result of this review.</p>	




CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 8 - FINANCIAL SUSTAINABILITY</b></p>	<p><b>Community Plan Objective - Prosperity Organisational Strength</b></p>	
<p><b>Description:</b></p>		
<p>a) Failure to adequately plan, prepare and develop strategies to deal with variations in income caused through emergency events, longer term societal/ community trends or changes to <b>State</b>-Government policy <b>or grants</b> resulting in the inability to service short, medium or long term commitments leading to financial instability, the need to increase borrowings and ultimately lack of financial sustainability</p> <p>b) Failure to manage costs, or increasing expenditure caused through emergency events, <b>climate change, supply chain pressures</b>, longer term societal/ community trends or changes to State Government policy leading to lowering of/ loss of service provision the need to increase borrowings and ultimately lack of financial sustainability</p> <p>c) <b>Failure to appropriately plan for economic disruption through increasing inflation, interest rates, etc. and incorrect assumptions in financial plans</b></p>		

Strategic Risk Status and Outlook	
Current	Outlook
<ul style="list-style-type: none"> <li>Although CWT has a high level of financial sustainability there is some minor decrease in this level due to loans undertaken for important planned and necessary works</li> <li>Short-term 1-yearly State Government funding for Library Services presents challenges for this important service</li> <li>The resulting COVID-19 global unavailability of resources has been acknowledged by the Organisation (leading to cost increases and longer lead times) for the acquisition of goods and services (e.g. IS infrastructure and Depot purchases)</li> <li>CWT is identifying with a temporary (approximately \$500k) reduction in the rates equivalent payments from the airport, representing a reduction of around 10% on previous years (as a result of reduced airport traffic in light of COVID-19)</li> <li>Increasing interest rates affecting loans</li> </ul>	<ul style="list-style-type: none"> <li>Possible financial market instability due to regular fluctuations of the economic cycle and unforeseen shocks/ potential lockdowns</li> <li>Challenge to control costs will be ongoing with difficult choices sometimes having to be made</li> <li>Some maintenance costs are not tracked accurately leading to possible new risks of inefficiency, poor decision making etc.</li> </ul>

Strategic Risk Rating 2022/2023	Budget/ Financial
<p>No change to strategic risk rating as a result of this review.</p>	

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

<p><b>STRATEGIC RISK 9 -</b></p> <p><b>CLIMATE ADAPTATION</b></p>	<p><b>Community Plan Objective -</b></p> <p><b>Community Life</b></p> <p><b>Environment and Sustainability</b></p> <p><b>Built Environment</b></p>	
<b>Description:</b>		
<ul style="list-style-type: none"> <li>a) Failure to acknowledge, monitor, plan, prepare, mitigate, respond, and adapt to the effects of short, medium and long term sustained change associated with climate projections or the impact of climate change</li> <li>b) The inability to embed credible sustainability policies and plans, in the key focal areas of asset and infrastructure management and urban infill development.</li> <li>c) Failure to identify with the costs, or increasing expenditure caused as a result of climate inaction leading to lowering/ loss of service provision and/ or the ability to manage assets</li> <li>d) Failure to adequately prepare the community for, or appropriately consider, the ongoing impacts of climate change</li> </ul>		

<b>Strategic Risk Status and Outlook</b>
<b>Current Outlook</b>
<ul style="list-style-type: none"> <li>• Current emission rates of atmospheric greenhouse gases imply global warming of 1.5°C by 2030 and well over 2°C above pre-industrial level by the end of the century – a devastating outcome. The science points to 1.5 degrees of global warming being already locked-in, altering the climate and pushing enormous amount of energy into the system. Meaning that our design standards for buildings, construction, operations, supply logistics, are now no longer current.</li> <li>• Prime Minister Anthony Albanese and Energy Minister Chris Bowen are formalising the new Federal Government's more ambitious climate change policy, which includes a net-zero target by 2050 and a 2030 emissions reduction target of 43% on 2005 levels. In comparison to 26% under the former Liberal Government.</li> <li>• For the CWT, climate change identifies with a number of climate characteristics; increased frequency and intensity of heatwaves; increased average temperatures; lower average rainfall and significant decreases in spring rainfall; increase in intensity of rainfall events; and rising sea level.</li> <li>• For Local Government climate adaptation identifies with the ongoing need to remain aware of the future impacts that the abovementioned climate inaction will take on our significant portfolio of assets, and ongoing ability to service those assets.</li> <li>• On the current climate warming trajectory of 1.5 degrees, we will see this three Council cycles we will be seeing the impacts of the 1.5 degree rise. Climate decisions made today are of significance to this but <b>within eight Council cycles we will be seeing the implications of the two degree rise in temperature.</b></li> <li>• Climate Council of Australia Ltd. in their 2022 paper 'Uninsurable Nation: Australia's most Climate Vulnerable Places' identify the ten most at risk federal electorates in Australia; Hindmarsh (SA) is identified in 10<sup>th</sup> place on this list, specifically noting that 15% of properties (around one in every seven properties) will be uninsurable within ten years.</li> <li>• Climate Adaptation is acknowledged/ embedded as a Strategic Risk within at least six of South Australian council risk registers. The councils and their climate specific strategic risk are identified below, along with the year that the risk was introduced to their register. Furthermore, some significant projects have been by these councils to identify with the acknowledged strategic risk.</li> </ul>

CWT Comprehensive Strategic Risk Review 2022/2023 - Summary

SA Council	Title of climate specific strategic risk (as at 2021 review):	Date the climate specific strategic risk was endorsed:
City of Charles Sturt	'Inability to adapt to climate change'	2013
City of Adelaide	'Climate Change'	2018
City of Marion	'Inappropriate response to, or preparation for, Climate Change impacts'	2018/19
City of Unley	'Inability to respond to Climate Change'	2019
City of Salisbury	'Failure to manage the impact of environmental and social factors on Council infrastructure, assets and services'	2021
City of Onkaparinga	'Failure to anticipate, plan for and adapt to climate change'	2021

- AdaptWest commissioned the consulting firms Climate Planning and Edge Environment in 2020 to undertake a locally and nationally benchmarked review of its climate change adaptation governance for its three partner Councils (CWT, Charles Sturt, and PAE). This resulted in the report 'Climate Risk Management and Planning' which specifically recommended that West Torrens 'should recognise climate change as a corporate strategic risk ...[whereby] Treatment options for climate risks could include land use planning responses, developer contributions and engineering solutions, to name a few '.
- There is vast commentary identifying with a compelling case that climate concerned Australians made their voice heard at the ballot box. Recent elections, both State and Federal, identified with a strong requirement for climate action to be addressed by the incoming governments.
- Climate Change adaptation and meeting the needs of a changing community are key concerns that have been outlined within CWT Strategic Risk directions, and have undergone robust discussion within past Strategic Risk reviews.
- Significant government decisions with climate implications are being questioned by the community through Public law, with a recent example of an extremely noteworthy Australian landmark case whereby Environment Minister Susan Ley had legal action taken against her by eight young people in the attempt to prevent the approval of the Whitehaven Coal mine extension project (Gunnedah, NSW) citing that the Minister owed a duty of care to Australia's young people not to cause them physical harm in the form of personal injury from climate change. The Australian Courts awarded them the victory, with the decision being later overturned in the Australian Court of Appeals.
- The wave of interest that the abovementioned legal case generated highlighted that while political terms might be only short, decisions now have intergenerational consequences for the future. Short-term financial gain can have detrimental impacts on the health and economic wellbeing of those who can't vote yet.
- A similar duty was found in the Netherlands in 2015, as a global first. In 2019, the Supreme Court upheld that duty – the Dutch government owed its citizens a duty to reduce emissions in order to protect human rights.
- Outside the US, approximately 80% of climate change cases have been brought against governments. Although such claims are often brought by corporations or individuals, activists and other groups are increasingly recognising the extent to which public law avenues offer a means of holding governments to account and produce outcomes that go beyond the individual litigant bringing the claim. Successful cases have the power to influence governmental policy and action.

Strategic Risk Rating	Budget/ Financial
Initial risk rating - Consequence - Catastrophic, Likelihood - Likely - <b>Extreme</b>	
Revised risk rating - Consequence - Major, Likelihood - Unlikely - <b>Moderate</b>	
This risk rating is a direct reference to the financial impact of Climate Change on the business as opposed to risk rating climate change impacts generally on society.	



# Strategic Risk Review Report

City of West Torrens - 2022/23 Annual Review

*Print Date: 26-Sep-2022*

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## INTRODUCTION

The City of West Torrens (CWT) Administration Policy – Enterprise Risk Management Framework provides that risk identification, risk analysis and risk evaluation occur annually and reviewed six monthly. As a result, the Executive review and report on its strategic risks at six-monthly intervals.

### Risk Framework

CWT has adopted the risk analysis matrix (Matrix) which forms part of the AS/NZ ISO 31000 Risk Management (Standard). Use of the matrix allocates a risk rating based on the likelihood (%) and consequence level of a risk occurring.

To assist in the determination of the consequence, Strategic Risk descriptors have been approved across a range of risk areas such as financial, reputation, people and WHS.

Revised risk ratings of High or Extreme are outside of the Council's risk tolerance, therefore solution have been identified that, when implemented, will assist to reduce the residual risk level as low as reasonably practical.

### Control Verification process

The strategic risk review ensures that all controls and associated evidence are assessed annually and reviewed through a desktop process involving the management team.

**STR 1 BUSINESS PERFORMANCE**

**Primary Category:** Reputation/Relationships  
**Responsible Officer:** General Manager Business and Community Services

Initial		Revised	
Consequence	Moderate	Consequence	Moderate
Likelihood	Likely	Likelihood	Unlikely

Risk Rating	High	Risk Rating	Moderate
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Inefficient/ ineffective practices, procedures, systems or processes that may lead to increased costs, missed opportunities or targets, a breakdown in working relationship between Council/ Administration and relevant stakeholders and/ or community dissatisfaction with Council, breaches of legislation and/ or adverse external agency investigation findings
- b) Inefficient/ ineffective practices, procedures, systems or processes including the failure to provide adequate, accurate and/ or timely advice, that allows for, contributes to or ultimately leads to poor decisions or outcomes from Administration or Council that do not consider approved or established plans and/ or do not consider service delivery or reputation and/ or are based on political expediency
- c) Failure to produce service and performance outcomes or encourage continuous improvement and innovation leading to missed opportunities to provide increased services for or lower costs to the community
- d) Failure to effectively engage with the community leading to an inability to meet community demands and/ or failure of the City of West Torrens to be a desirable place to live, work and enjoy life.

**Existing Controls:**

- Adequate and well trained resources offers opportunities for continuous development and builds on the positive culture whereby CWT attracts and retains employees
- All reports to Council specify legislative requirements, policies or practices that apply or situations where a decision may be 'ultra-vires'
- Annual Performance Development Plans are implemented resulting in individual training plans
- Asset Management Plans are in place and being implemented
- CEO receives and delegates powers to make decisions
- City Operations is an active collaborator/partner across the Organisation ensuring well considered outcomes for Council and Customers
- Commitment to positive working relationships, demonstrated through mechanisms such as pre briefs, EM workshops, training sessions, joint EM/staff social events
- Commitment to professional development and good practice management for the progression of staff into successful future leaders
- Community Services meet the needs of the community whereby CWT is a desirable place to live, work, and enjoy life
- Community Services presents ongoing opportunities for the community to engage and build deeper connectedness
- Continuous improvement through the Lean Thinking program leading to efficient and standardised processes ensuring consistent service delivery
- Contract Management Policies and Procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)
- CWT provides Community Facilities for community groups to meet/grow/flourish/connect (via low and/or no cost hire of public spaces)
- Decisions of CWT are transparent and accessible to members of the public
- Dedicated Community Services Team that seek and meet the needs of the CWT community (identifying with the depth and breadth of community diversity, as well as constantly adapting to community trends)
- Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to legislation
- Effective and regular formal and informal communication between the CEO and Mayor
- Effective information provision between Administration and Elected Members
- Elected Member body is open to new initiatives
- Experienced and strong governance function leading to assurances that legal and ethical standing is maintained in the eyes of the wider community
- Experienced and strong Risk Function leading to assurances that Risk Review and Assessment is appropriately managed is appropriately managed across the organisation
- Experienced and qualified CWT Governance Committees present opportunities for independent decisions to be confirmed/considered (i.e. Council Assessment Panel (CAP) and Building Fire Safety Committee)
- Experienced, qualified and dedicated Development Team ensuring that the Planning and Building Development functions are well considered for the City of West Torrens
- High level of security in place associated with information storage and retrieval
- Internal and External audit arrangements in situ ensuring appropriate oversight to decisions, processes, policies and procedures
- Legislation in situ ensuring officers are aware of legislative obligations which impact upon their area of responsibility
- Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'
- Legislative changes are distributed as they are received by Governance
- Mandatory Code of Conduct for Council Members enacted and includes mandated behaviours and associated penalties for non-compliance



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- Mandatory training is provided to Elected Members at the commencement of appointment for understanding of roles and responsibilities, code of conduct, legislative overview, etc. (i.e. induction, LGA roles and responsibilities, etc.)
- Ombudsman Act and Independent Commissioner Against Corruption (ICAC) provide for reporting processes and greater investigation into misconduct/ maladministration/ corruption
- Organisation is transparent, open and accountable to the community regarding decisions and actions
- Plans in situ - i.e. Asset Management Plan, 10 year Financial Plan, Strategic Plan etc.
- Policy review regime monitored and managed by Executive
- Prioritised customer requests/ complaints are escalated to managers
- Processes within the Development Team are well documented providing processes that ensure consistency
- Professional indemnity insurance in situ for staff via LGRS
- Public Interest Disclosure processes
- Recruitment process to ensure qualified staff, qualifications/ professional memberships or registration; confirmed and recorded on file
- Referee checks undertaken and recorded
- Regular community consultation in line with policy and legislation leading to open and transparent decision making
- Reports provided to Council and Committees with regular updates of actions requested
- Robust recruitment process leading to streamlined, effective and cost efficient screening to fill vacancies
- Robust software systems in situ supporting access to timely and accurate information
- Standardised Development templates in use for Planning and Building Team to ensure uniform/consistent advice
- Strategic direction documented and clearly articulated (following a comprehensive consultation process) which engages with the connected CWT community
- Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership
- Supervision provided based on experience
- The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff
- Training and training support provided
- Training provided to staff on their roles and responsibilities regarding governance
- Transparent, Open and Accountable decision making processes for the Community response/feedback/complaint

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Adequate and well trained resources offers opportunities for continuous development and builds on the positive culture whereby CWT attracts and retains employees</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Administration Policy: Training and Development b. Administration Policy: WHS Induction and Training c. Performance Partnering Development Program (Action Plan for staff use; and Guideline) - refer to 'HR Docs' on Compass d. Training certificates registered in personnel files e. Use of EMS Pro to proactively manage staff development with staff being trained in its use f. Budget is allocated for mandatory training and development (i.e. CPR, first aid, etc.) - refer to 'Corporate Training' within the Adopted Budget and Annual Business Plan 2022-23 g. Higher Duties Policy h. Strategic and Corporate Plans

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<p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A6406</li> <li>b. A8586</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a></li> <li>d. Access restricted, however evidence has been confirmed</li> <li>e. A2563024</li> <li>f. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> <li>g. A5366</li> <li>h. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> </ul> <p><b>Control Strength Rating:</b> 5. Effective</p>
<p><b>All reports to Council specify legislative requirements, policies or practices that apply or situations where a decision may be 'ultra-vires'</b></p>
<p><b>Control Owner:</b> Management Lead - LG Reform and Integrity</p> <p><b>Risk Title:</b> BUSINESS PERFORMANCE</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. All Council/ Committee agendas will reference legislation. Refer to Advancement and Prosperity Committee Agendas</li> <li>b. Local Government Election Signage (2016)</li> <li>c. Waiver of Land Management Agreement - Novar Gardens (2020)</li> <li>d. Request for asset renaming (2020)</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></li> <li>b. A957558</li> <li>c. ID 12501 (Infocouncil)</li> <li>d. ID 12476 (Infocouncil)</li> </ul> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>Annual Performance Development Plans are implemented resulting in individual training plans</b></p>
<p><b>Control Owner:</b> Manager People and Culture</p> <p><b>Risk Title:</b> BUSINESS PERFORMANCE</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Employee Performance Partnering Development Program available on Compass (PPDP instruction guide and user template)</li> <li>b. Online induction process (Moodle) aligns with CWT goals and objectives</li> <li>c. Performance Improvement Plans (for skill development and coaching)</li> <li>d. CWT Training Plan for all staff/positions - Refer to the CWT Corporate Calendar</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a></li> <li>b. <a href="https://wtctraining.moodlecloud.com/login/index.php">https://wtctraining.moodlecloud.com/login/index.php</a></li> <li><a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Available-staff-training">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Available-staff-training</a></li> </ul> <p><b>Control Strength Rating:</b> 3. Partially Effective</p>
<p><b>Asset Management Plans are in place and being implemented</b></p>
<p><b>Control Owner:</b> Manager City Assets</p> <p><b>Risk Title:</b> BUSINESS PERFORMANCE</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Asset Management Policy</li> <li>b. Asset Management Plan/s available on CWT public website</li> <li>c. SOPs (work zone, traffic controls) on WHS Document Library</li> </ul>

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<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>d. CWT Buildings Asset Management Plan 2021</li> <li>e. CWT Footpath Asset Management Plan 2021</li> <li>f. Open Space Plan 2021-2026</li> <li>g. CWT Roads Asset Management Plan 2021</li> <li>h. CWT Stormwater Asset Management Plan 2021</li> <li>i. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2021</li> <li>j. [Draft] Stormwater Management Plan</li> <li>k. Brown Hill Keswick Creek Catchment Stormwater Management Plan</li> <li>l. [Draft] Sturt River Urban Catchments Stormwater Management Plan</li> </ul>
<b>Control Strength Rating:</b>	<ul style="list-style-type: none"> <li>a. A5579</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> <li>c. <a href="http://fusion/registerEngine/registers/whsdocs/">http://fusion/registerEngine/registers/whsdocs/</a></li> <li>d. A2658820</li> <li>e. A2658819</li> <li>f. A2658818</li> <li>g. A2658821</li> <li>h. A2658813</li> <li>i. A2658817</li> <li>j. A2859191</li> <li>k. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> <li>l. A2743524</li> </ul>
<b>CEO receives and delegates powers to make decisions</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Delegations Framework</li> <li>b. CAP Delegations report to CAP - 14 September 2021</li> <li>c. CEO Delegations Framework and Sub-Delegations Framework is publicly available</li> <li>d. CAP Delegations report to Council - 21 September 2021</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A1997190</li> <li>b. ID 13272 (Infocouncil)</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a></li> <li>d. ID 13282 (Infocouncil)</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>City Operations is an active collaborator/partner across the Organisation ensuring well considered outcomes for Council and Customers</b>	
<b>Control Owner:</b>	Manager City Operations
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Manager City Operations works closely and meets with City Assets (TL Asset and Project Management) in the planning and delivery of Major Projects</li> <li>b. Partnered funding opportunities/submissions (i.e. City Assets and City Operations applied for 'Best practice planting' funding for design and implementation project)</li> <li>c. Award winning outcomes (i.e. City Operations combined application with 'LG Reform and Integrity' generated a win for ARBAMISM - prioritisation tree maintenance schedule)</li> <li>d. Manager City Operations member of Major Projects Group</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2757690</li> <li>b. A2416856</li> <li>c. A2386519</li> <li>d. A2906806</li> </ul>

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<b>Control Strength Rating:</b>	4. Majority Effective
<b>Commitment to positive working relationships, demonstrated through mechanisms such as Information Sessions, Elected Member Strategic Planning Workshops, Training/ Professional Development</b>	
<b>Control Owner:</b>	Executive Coordinator - Office of Mayor and CEO
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Elected Member Information Sessions held before Council meetings for non-decision making purposes - Refer to Council Information Session Register b. Elected Member Strategic Planning Workshop - 31/08/2021 c. LGA Training Standards for Council Members
<b>Objective ID or Webpage:</b>	a. A2226088 b. A2226088 c. <a href="https://training.lga.sa.gov.au/elected-members/">https://training.lga.sa.gov.au/elected-members/</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Commitment to professional development and good practice management for the progression of staff into successful future leaders</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. CWT have previously participated in the annual LG Professional Management Challenge for emerging leaders (CWT's most recent year of participation was 2018) b. Managers Forum is held regularly for Non-Executive Management team and the Executive (hosted by Divisions) c. Study Assistance Policy d. The City of West Torrens Experience e. Higher Duties Policy
<b>Objective ID or Webpage:</b>	a. A2080753 b. A2639655 c. A6303 d. <a href="http://fusion.wtcc.sa.gov.au/cwt-experience/index.html">http://fusion.wtcc.sa.gov.au/cwt-experience/index.html</a> e. A5366
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Community Services apply for awards to identify with achievements, best practice, improvements, and innovation in the field</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. COVID-19 online children's program 'Happy at Home' program - SA Health COVID-19 Safe Sport and Recreation Award (2020 winner) b. Public Health Big Backyard - award submission (2022 winner) c. LGA - Swimming Award New Arrivals (2018 winner)
<b>Objective ID or Webpage:</b>	a. A2543575 b. A2901151 c. A2144437
<b>Control Strength Rating:</b>	5. Effective
<b>Community Grants/incentives rebates are offered to build self-sufficient communities and strengthen skills</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE

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<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT Art prize</li> <li>b. Community Development Grants Report inclusive of the range of offerings; CWT Art Prize, Workshops, Partnerships grants (3-year), Partnership Grants (5-years), Courses, Training, subsidised arts incentives, markets, etc.</li> <li>c. Agreements - Reporting re Grants; presented to the Prosperity Committee (bi-monthly)</li> <li>d. Grants, Sponsorships, and Donations Program Policy</li> <li>e. Grants, Sponsorships, and Donations Guidelines - Refer to 'smartygrants' on the CWT Public Website</li> <li>f. Event Resources for Hire (e.g. Chairs, Tables, Umbrellas, etc.)</li> <li>g. Grant Information easily accessible on public website</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/News-articles/2022-West-Torrens-Art-Prize">https://www.westtorrens.sa.gov.au/News-articles/2022-West-Torrens-Art-Prize</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></li> <li>d. A5668</li> <li>e. <a href="https://westtorrens.smartygrants.com.au/">https://westtorrens.smartygrants.com.au/</a></li> <li>f. <a href="https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources/Community-resources-for-hire">https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources/Community-resources-for-hire</a></li> <li>g. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Community Services meet the needs of the community whereby CWT is a desirable place to live, work and enjoy life**

<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Community Plan 2030</li> <li>b. Disability, Access and Inclusion Plan</li> <li>c. Open Space Plan 2021-2026</li> <li>d. Public Libraries Strategy</li> <li>e. Public Art Framework 2022-2032</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Community/Lifestyle-and-inclusion/Disability-Access-and-Inclusion-Plan">https://www.westtorrens.sa.gov.au/Community/Lifestyle-and-inclusion/Disability-Access-and-Inclusion-Plan</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Open-Space-Plan">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Open-Space-Plan</a></li> <li>d. <a href="https://www.libraries.sa.gov.au/client/en_AU/sapubliclibraries/?rm=STRATEGIC+PLAN0%7C%7C1%7C%7C0%7C%7C%7Ctrue&amp;dt=list">https://www.libraries.sa.gov.au/client/en_AU/sapubliclibraries/?rm=STRATEGIC+PLAN0%7C%7C1%7C%7C0%7C%7C%7Ctrue&amp;dt=list</a></li> <li>e. <a href="https://www.westtorrens.sa.gov.au/Community/Community-arts/Public-Art-Framework">https://www.westtorrens.sa.gov.au/Community/Community-arts/Public-Art-Framework</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Community Services presents ongoing opportunities for the community to engage and build deeper connectedness**

<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Ongoing continuous delivery of social programs and activities (e.g. Big Backyard, School Holiday Programming, Public Art opportunities, grant funding, etc.) - Refer to monthly Community Services Monthly Council Activity Report to City Services and Climate Adaptation Standing Committee Minutes - 02 August 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

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<b>Continuous improvement through the Lean Thinking program leading to efficient and standardised processes ensuring consistent service delivery</b>	
<b>Control Owner:</b>	Program Leader Continuous Improvement
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Lean Progress Report</li> <li>b. Past LEAN Projects - e.g. Depot Mobilisation, Storm Management Process, Bank Guarantee Process, Forestry &amp; Pathway integration</li> <li>c. Lean Thinking - Continuous Improvement Champions</li> <li>d. Training for Leadership Team</li> <li>e. All new staff complete a Continuous Improvement/ LEAN induction</li> <li>f. Project example: PDI Implementation</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. qA87953</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/Past-projects">https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/Past-projects</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/The-Lean-Continuous-Improvement-Champions">https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/The-Lean-Continuous-Improvement-Champions</a></li> <li>d. fA56966</li> <li>e. qA80584</li> <li>f. A2474577</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Contract Management Policies and Procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. The procurement process available on compass outlines RFQ schedules, contract conditions used to evaluate suitability of suppliers</li> <li>b. Contractor Management Policy - 2017</li> <li>c. Contractor Management Audit Report - 2018</li> <li>d. Procurement Administration Policy</li> <li>e. Procurement Council Policy</li> <li>f. Rapid Global - online CWT inductions for contractors (engaged to complete contractor management WHS induction prior to inclusion within contractor panel)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/Procurement/Procurement-templates-and-forms">https://www.westtorrens.sa.gov.au/Compass/Procurement/Procurement-templates-and-forms</a></li> <li>b. A6460</li> <li>c. A2284666</li> <li>d. A8572</li> <li>e. A8545</li> <li>f. <a href="https://www.rapidglobal.com/products/rapid-induct/">https://www.rapidglobal.com/products/rapid-induct/</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>CWT provides Community Facilities for community groups to meet/grow/flourish/connect (via low and/or no cost hire of public spaces)</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Online Booking for Community Facilities - via Public Website</li> <li>b. Community Facilities tiered fees schedule/matrix (e.g. Apex Park booking schedule)</li> <li>c. Community Gardens</li> <li>d. Art gallery/ auditorium bookings</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources">https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources</a></li> <li>b. A2522551</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Community/Lifestyle-and-inclusion/Community-gardens">https://www.westtorrens.sa.gov.au/Community/Lifestyle-and-inclusion/Community-gardens</a></li> </ul>

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	d. <a href="https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources/Auditorium-Gallery">https://www.westtorrens.sa.gov.au/Community/Community-centres-and-resources/Auditorium-Gallery</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Decisions of CWT are transparent and accessible to members of the public</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Council Minutes and Agendas found on CWT public website, including instructions for livestreaming meetings and accessing recordings
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Dedicated Community Services Team that seek and meet the needs of the CWT community (identifying with the depth and breadth of community diversity, as well as constantly adapting to community trends)</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Organisational chart b. Job Descriptions c. Years of Service - significant milestones for Community Services staff
<b>Objective ID or Webpage:</b>	a. A1271437 b. Refer to personnel files - confidential c. Refer to personnel files - confidential
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to legislation</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Delegations Framework - 2022 b. Review of delegations approved by Council in April 2022 c. Delegations under the PDI Act approved by Council - April 2022 d. Delegations under the PDI Act approved by CAP - 12 April 2022 e. Authorisations Register f. PDI Delegations Framework 2021
<b>Objective ID or Webpage:</b>	a. A1997190 b. A2844203 c. A2844203 d. A2844183 e. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations">https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations</a> f. A2776946
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Effective and regular formal and informal communication between the CEO and Mayor</b>	
<b>Control Owner:</b>	Executive Coordinator - Office of Mayor and CEO
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Mayor and CEO meet prior to each Council Meeting to review the agenda and meet on an ad-hoc basis, to discuss important and pending issues

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<b>Objective ID or Webpage:</b>	a. A2226088
<b>Control Strength Rating:</b>	5. Effective
<b>Effective information provision between Administration and Elected Members</b>	
<b>Control Owner:</b>	Executive Coordinator - Office of Mayor and CEO
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Information provided efficiently in various electronic mediums i.e. iPad, iPhones, Objective Connect, Emails etc. b. Elected Member Information Sessions held before Council meetings c. Elected Members Strategic Planning Workshop
<b>Objective ID or Webpage:</b>	a. A2743318 b. A2226088 c. A2743046
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Elected Member body is open to new initiatives</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Thebarton Theatre b. Sale of Brickworks c. Weigall Oval Masterplan d. Richmond Oval Masterplan e. Kings Reserve Masterplan f. Kesmond Reserve Masterplan g. Thebarton Precinct
<b>Objective ID or Webpage:</b>	a. A2835767 b. 1451887 - confidential c. A858888 d. <a href="https://yoursay.westtorrens.sa.gov.au/richmond-oval-master-plan">https://yoursay.westtorrens.sa.gov.au/richmond-oval-master-plan</a> e. A2032405 f. <a href="https://yoursay.westtorrens.sa.gov.au/kesmond-reserve-master-plan">https://yoursay.westtorrens.sa.gov.au/kesmond-reserve-master-plan</a> g. A2910378
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Experienced and strong governance function leading to assurances that legal and ethical standing is maintained in the eyes of the wider community</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Governance function comprises of qualified high level staff - e.g. General Manager has 15+ years' experience in governance, and the Management Lead - LG Reform and Integrity has Law Degree b. Governance Reports presented to Council/Finance and Governance Committee, Audit General Committee, City Facilities and Waste Recovery General Committee, City Advancement and Prosperity General Committee (e.g. street renaming, boundary reform, legislative updates) c. Ombudsman's Confidential Audit found CWT were well within suggested limit for confidential items. d. Elected Members Conflict of Interest Register e. Governance team closely monitors new/updated/amended State Government Legislation (relaying this information to appropriate Managers as required) f. Fraud and Corruption Audit - 2019



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**Objective ID or Webpage:** a. A1271437 (page 26), Confidential - Refer to Personnel File for Resume - GM Business and Community Services and Management Lead - LG Reform and Integrity  
 b. <https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes>  
 c. Id.11134  
 d. <http://fusion.wtcc.sa.gov.au/registerEngine/registers/conflict/index.cfm>  
 e. A2838849  
 f. A2366334

**Control Strength Rating:** 5. Effective

**Experienced and Strong Risk Function leading to assurances that Risk Review and Assessment is appropriately managed is appropriately managed across the organisation**

**Control Owner:** Management Lead - LG Reform and Integrity

**Risk Title:** BUSINESS PERFORMANCE

**Evidence:** a. Risk function comprise suitably qualified high level staff  
 b. Risk and audit functions are well resourced  
 c. All managers are accredited in risk management  
 d. A number Team leaders and staff trained in risk management in 2015 and 2017  
 e. Enterprise Risk Management policy reviewed and approved (2019), available on Council's webpage  
 f. Risk Management Framework reviewed and approved and available on CWT Intranet  
 g. Strategic Risk Review 2021 Report  
 h. Risk Inductions are provided to all new staff - online Moodle induction  
 i. LGRS Risk Evaluation Audit Report 2021

**Objective ID or Webpage:** a. Resumes verified (confidential)  
 b. A1271437 (page 33)  
 c. A2051693 and certificates available in confidential HR files  
 d. A1752100/A2303173  
 e. A5024  
 f. A2320271  
 g. A2757420  
 h. <https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists>  
 i. A2755886

**Control Strength Rating:** 5. Effective

**Experienced and qualified CWT Governance Committees present opportunities for independent decisions to be confirmed/considered (i.e. Council Assessment Panel (CAP) and Building Fire Safety Committee)**

**Control Owner:** Manager City Development

**Risk Title:** BUSINESS PERFORMANCE

**Evidence:** a. Building Fire Safety Committee meet quarterly as per legislative requirement  
 b. CAP Members are accredited professionals  
 c. TOR for Building Fire Safety Committee  
 d. CAP meeting procedures  
 e. CAP Terms of Reference  
 f. Procedure for CAP review of Assessment Manager

**Objective ID or Webpage:** a. A2829686; <https://www.westtorrens.sa.gov.au/Building-and-Planning/Building-Fire-Safety-Committee>  
 b. Confidential - refer to recruitment file  
 c. A7709  
 d. <https://www.westtorrens.sa.gov.au/Council/Meetings/About-the-Council-Assessment-Panel>  
 e. A2175883  
 f. A2640129

**Control Strength Rating:** 5. Effective

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<b>Experienced, qualified and dedicated Development Team ensuring that the Planning and Building Development functions are well considered for the City of West Torrens</b>	
<b>Control Owner:</b>	Manager City Development
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Job Descriptions identifying essential qualifications and skills</li> <li>b. All Building Staff are accredited professionals (compulsory) under the PDI accreditation scheme</li> <li>c. All Planners/new employees are completing the accredited professionals accreditation (non-compulsory)</li> <li>d. Members of the AISB - Australian Institute of Building Surveyors - <a href="https://www.aibs.com.au/">https://www.aibs.com.au/</a></li> <li>e. Members of Planning Institute of Australia (PIA) - <a href="https://www.planning.org.au/">https://www.planning.org.au/</a></li> <li>f. Police Checks maintained for all City Development Professionals</li> <li>g. Code of Conduct adhered to as Accredited Professionals under PDI accreditation scheme</li> <li>h. Assessment Manager is a Credited Professional (compulsory)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. Confirmed in personnel file</li> <li>b. Confirmed in personnel file</li> <li>c. Confirmed in personnel file</li> <li>d. Confirmed in personnel file</li> <li>e. Confirmed in personnel file</li> <li>f. Confirmed in personnel file</li> <li>g. <a href="https://plan.sa.gov.au/resources/codes_of_conduct/accredited_professional_scheme_code_of_conduct">https://plan.sa.gov.au/resources/codes_of_conduct/accredited_professional_scheme_code_of_conduct</a></li> <li>h. Confirmed in personnel file</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>High level of security in place associated with information storage and retrieval</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Information Fraud Audit - 2018</li> <li>b. User access and Application access is administered with auditable, digital workflows eg. Network Access requests</li> <li>c. No successful cybersecurity attacks in IT outage have occurred in the last 16 years (Objective ECM application security is the best available in Local Government)</li> <li>d. Restricted Use of software administration Rights</li> <li>e. Multi-Factor Authentication required when accessing from outside our firewall</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2126442</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/Information-Services/Network-access-and-induction-request-forms">https://www.westtorrens.sa.gov.au/Compass/Information-Services/Network-access-and-induction-request-forms</a></li> <li>c. Confirmed - Manager Information Services</li> <li>d. A2362209 (e.g. refer to the Information Technology Disaster Recovery Audit 2019)</li> <li>e. Experiential learning</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Internal and External audit arrangements in situ ensuring appropriate oversight to decisions, processes, policies and procedures</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. BDO Contract for External Audit Services 2022</li> <li>b. Galpins Contract for Internal Audit Services 2019-2021</li> <li>c. Internal Audit Plan 2019-2022. Outlining co-sourced approach to Internal Audit</li> </ul>

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<b>Objective ID or Webpage:</b>	a. A2905409 b. A2300937 c. A2233670
<b>Control Strength Rating:</b>	5. Effective
<b>Legislation in situ ensuring officers are aware of legislative obligations which impact upon their area of responsibility</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Local Government Act 1999 b. Listing of legislation/Acts that cover CWT - refer to 'Legislation - covering your work' on Compass/intranet c. Planning Development and Infrastructure Act 2016 d. Legislative update provided to staff e. Legislative Progress Report - Monthly to Council (refer to Council agenda 21 September 2021) f. Government gazette distributed weekly to relevant General Managers, Managers and key staff for information
<b>Objective ID or Webpage:</b>	a. <a href="https://www.legislation.sa.gov.au/LZ/C/A/Local%20Government%20Act%201999.aspx">https://www.legislation.sa.gov.au/LZ/C/A/Local%20Government%20Act%201999.aspx</a> b. <a href="http://compass.wtcc.sa.gov.au/Content-areas/Governance/Legislation-covering-your-work">http://compass.wtcc.sa.gov.au/Content-areas/Governance/Legislation-covering-your-work</a> c. <a href="https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx">https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx</a> d. A2771286 e. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> f. A2900672
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Council policies available on the CWT website b. Administration policies available on Compass via the policy register (Policy Hub) c. Statutory Policies are endorsed by Council Advancement Committee d. Policies provided to Executive for review and approval e. Reports refer to legislative requirements when relevant (i.e. Prescribed Officers 2020-Register of Interest, Council Meeting 18 May 2021) f. LGA Weekly News g. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Policies">https://www.westtorrens.sa.gov.au/Compass/Governance/Policies</a> b. Policy HUB - <a href="http://fusion.wtcc.sa.gov.au/policyHub">http://fusion.wtcc.sa.gov.au/policyHub</a> c. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> d. A2750219 e. Info Council ID 13040 f. <a href="https://www.lga.sa.gov.au/news-and-events/news/latest-news?f.News+category%7CnewsCategory=Governance&amp;query=%21FunDoesNotExist&amp;collection=lga-sa-news-push">https://www.lga.sa.gov.au/news-and-events/news/latest-news?f.News+category%7CnewsCategory=Governance&amp;query=%21FunDoesNotExist&amp;collection=lga-sa-news-push</a> g. fA42456
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Legislative changes are distributed as they are received by Governance</b>	

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<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Staff advised of changes via email with recommendation that the changes can be accessed via legislation.sa.gov.au site</li> <li>b. Legislative Progress Reports to Council once a month</li> <li>c. Updated Acts that affect Council are reported to the Council</li> <li>d. Executive is also advised by email/memo of changes to Acts if they affect Council</li> <li>e. Government gazette distributed weekly to relevant General Managers, Managers and key staff for information</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2750448</li> <li>b. A2750304</li> <li>c. A2733100</li> <li>d. A2750456</li> <li>e. fA42456</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Mandatory Code of Conduct for Council Members enacted and includes mandated behaviours and associated penalties for non-compliance</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. The Code of Conduct for Council Members is available on the SA Legislation website and Council's website</li> <li>b. Mandatory Code of Conduct for Council members as gazetted 29 Aug 2013</li> <li>c. Elected Members Conference and Training Register</li> <li>d. Elected Member Training records contained within individual Elected Member personnel (confidential) file</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A8353</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference?q=A8353">https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference?q=A8353</a></li> <li>c. A2237476</li> <li>d. Refer to confidential Elected Member personnel file</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Mandatory training is provided to Elected Members at the commencement of appointment for understanding of roles and responsibilities, code of conduct, legislative overview, etc. (i.e. induction, LGA roles and responsibilities, etc.)</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT Induction was provided to Elected Members following election - 2019</li> <li>b. Elected Members Professional Development Policy</li> <li>c. Kelliedy Jones provision of training to all Elected Members (for EM reference) - Certificate of Attendance</li> <li>d. LGA online training modules (refer to LGA website)</li> <li>e. Email from GM Business and Community Services to all Elected Members Re: mandatory training attendance (May 2019)</li> <li>f. Elected Member conflict of Interest Training - 20 June 2019</li> <li>g. Financial Management Mandatory Training provided on 10 October 2019 and 28 February 2019</li> <li>h. Mandatory training Financial Reporting and Management 2018-19 - attendance records</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. Refer to Elected Member confidential personnel file for completed training record</li> <li>b. A2373130</li> <li>c. A2341016</li> <li>d. <a href="https://training.lga.sa.gov.au/course-details/?course_id=104159&amp;course_type=w">https://training.lga.sa.gov.au/course-details/?course_id=104159&amp;course_type=w</a></li> <li>e. A2310478</li> </ul>

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<b>Control Strength Rating:</b>	f. A2237476 g. A2393088 and A2393086 h. qA80224 4. Majority Effective
<b>Ombudsman Act and Independent Commissioner Against Corruption (ICAC) provide for reporting processes and greater investigation into misconduct/ maladministration/ corruption</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. OPI Directions and Guidelines (i.e. necessitates the need to report obligations) b. Office of Public Integrity (OPI) website c. Public Interest Disclosures Act 2018 (i.e. directions and guidelines for reporting obligations) d. Reporting and Investigating Council Member Code of Conduct Complaints Policy is available on Council's website e. Ombudsman Act 1972 Legislation - available on State Government website f. Ombudsman SA website g. Customer Complaints Policy
<b>Objective ID or Webpage:</b>	a. <a href="https://www.icac.sa.gov.au/publications/directions-guidelines">https://www.icac.sa.gov.au/publications/directions-guidelines</a> b. <a href="https://www.publicintegrity.sa.gov.au/">https://www.publicintegrity.sa.gov.au/</a> c. <a href="https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx">https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%202018.aspx</a> d. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference">https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference</a> e. <a href="https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx">https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx</a> f. <a href="http://www.ombudsman.sa.gov.au/">http://www.ombudsman.sa.gov.au/</a> g. A8109
<b>Control Strength Rating:</b>	5. Effective
<b>Organisation is transparent, open and accountable to the community regarding decisions and actions</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Public Consultation Policy b. Annual Report Confidential Items c. Training for all staff and Executive RE Public Interest Disclosure Act 2018 (delivered 4th quarter 2019) d. Agendas and minutes publicly available on CWT Website e. Gifts and benefits register publicly available on CWT Website f. Elected Members Ordinary Returns publicly available - Register available on website g. Salary Register publicly available via kiosk and salary tables via Enterprise Bargaining Agreement (SAET Website) h. Information and briefing sessions open to the public - refer to Code of Practice - Access to Meetings and Documents i. Complaints Policy available on CWT website j. Internal Review of Council Decisions Policy on website k. Public Consultation requesting community feedback is regularly updated on CWT Website - e.g. Representation Review l. Freedom of Information (FOI) Process m. Public Interest Disclosure Act 2018 n. Public Consultation during COVID-19 Policy
<b>Objective ID or Webpage:</b>	a. A8531 b. <a href="https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Annual_Reports">https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Annual_Reports</a> c. A2309670

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d. <https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes>  
 e. <https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records>  
 f. <https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records>  
 g. <https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/registers-and-records/salary-register.pdf> and  
<https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards/Agreements-and-Awards-documents>  
 h. A5875  
 i. <https://www.westtorrens.sa.gov.au/Council/Feedback-comments-and-concerns>  
 j. A5158  
 k. <https://yoursay.westtorrens.sa.gov.au/>  
 l. <https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information>  
 m. <https://www.legislation.sa.gov.au/lz?path=/c/a/public%20interest%20disclosure%20act%202018>  
 n. A2477290

**Control Strength Rating:** 4. Majority Effective

**Plans in situ - i.e. Asset Management Plan, 10 year Financial Plan, Strategic Plan etc.**

**Control Owner:** Manager Strategy and Business  
**Risk Title:** BUSINESS PERFORMANCE  
**Evidence:**  
 a. City of West Torrens Footpath Asset Management Plan 2021  
 b. City of West Torrens Roads Asset Management Plan 2021  
 c. City of West Torrens Buildings Asset Management Plan 2021  
 d. City of West Torrens Stormwater Asset Management Plan 2021  
 e. City of West Torrens Recreation and Open Space Asset Management Plan 2021  
 f. City of West Torrens 10 year Financial Plan (within the Adopted Budget and Annual Business Plan 2022-23)  
 g. Towards 2030 Community Plan  
 h. Internal Audit Plan 2019-2022  
 i. Corporate Planning Framework Lean Project  
 j. Enterprise Risk and Resilience Management Plan 2021/22  
 k. Asset Management Policy  
 l. Adopted Budget and Annual Business Plan 2022/2023 incorporates the ten year financial plan  
 m. Strategic plans available on CWT website  
 n. Standard Operating Procedures (SOPs) (work zone, traffic controls) on WHS Document Library  
 o. [Draft] Climate Change Adaptation Strategy 2022-2032  
 p. Transport and Movement Strategy

**Objective ID or Webpage:**  
 a. A2128633  
 b. A2128634  
 c. A2128631  
 d. A2128635  
 e. A2128632  
 f. <https://www.westtorrens.sa.gov.au/Council/Your-Council/Financial-reports>  
 g. <https://indd.adobe.com/view/cdf238c2-6408-493c-b378-4e81069d4783>  
 h. A2233670  
 i. A2203267  
 j. A2832155  
 k. A5579  
 l. <https://www.westtorrens.sa.gov.au/Council/Your-Council/Financial-reports>  
 m. <https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan>  
 n. <http://fusion/registerEngine/registers/whsdocs/>  
 o. A2732531  
 p. <https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans>

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<b>Control Strength Rating:</b>	4. Majority Effective
<b>Policy review regime monitored and managed by Executive</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Terms of Reference - City Advancement and Prosperity Committee b. The CWT Policy register available on Compass provides data on policies and reporting - see Policy Hub
<b>Objective ID or Webpage:</b>	a. A2252714 b. <a href="http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy">http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Prioritised customer requests/complaints are escalated to managers</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Customer Complaints Policy - available on CWT website b. Section 270 internal reviews (Refer to details within the LGA website - Complaints about Council) c. Internal Reviews of Council Decisions Policy
<b>Objective ID or Webpage:</b>	a. A8109 b. <a href="https://www.lga.sa.gov.au/complaints">https://www.lga.sa.gov.au/complaints</a> c. A5158
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Processes within the Development Team are well documented providing processes that ensure consistency</b>	
<b>Control Owner:</b>	Manager City Development
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Delegations Framework (inclusive of new delegations under the PDI) b. Documented Process documents for the Building Team, e.g. Lodgement of Development Applications c. All City Development processes are recorded within Objective d. Enforcement Policy - 2021
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations">https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations</a> b. <a href="https://cacao.com/api/v1/diagrams/00T6MvkmYvtulSn5.png?apiKey=iN0QdpmQnqRgMXhGpjiH&amp;width=1600">https://cacao.com/api/v1/diagrams/00T6MvkmYvtulSn5.png?apiKey=iN0QdpmQnqRgMXhGpjiH&amp;width=1600</a> c. fA429 d. A2661482
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Professional indemnity insurance in situ for staff via LGRS</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Local Government Association Mutual Liability Scheme (LGAMLS) confirmation of membership 2022-23
<b>Objective ID or Webpage:</b>	a. A2902532
<b>Control Strength Rating:</b>	4. Majority Effective

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<b>Public Interest Disclosure processes (PID)</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Separate/private email account accessed only by responsible officer is available for lodgement of complaints</li> <li>b. Public Interest Disclosure (PID) Training</li> <li>c. Public Interest Disclosure Policy</li> <li>d. Governance Induction processes include the PID process</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2168364</li> <li>b. A2371603, A2371602, A2371600, A2371601</li> <li>c. A2376585</li> <li>d. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a></li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Recruitment process to ensure qualified staff, qualifications/ professional memberships or registration; confirmed and recorded on file</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Recruitment Toolbox</li> </ul>
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Recruitment-toolbox">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Recruitment-toolbox</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Referee checks undertaken and recorded</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Reference Check Forms</li> <li>b. Recommendation Report</li> <li>c. Link to the Toolbox on Compass</li> <li>d. Recruitment and Selection Policy - 2018</li> <li>e. Recruitment and Selection Checklist</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A1265874 (General) and A2068291 (Leadership)</li> <li>b. A1270755</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Recruitment-toolbox">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Recruitment-toolbox</a></li> <li>d. A5472</li> <li>e. <a href="http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/serveFile.cfm?objectiveID=A1266296&amp;pViewAsPDF=1">http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/serveFile.cfm?objectiveID=A1266296&amp;pViewAsPDF=1</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Reports provided to Council and Committees with regular updates of actions requested</b>	
<b>Control Owner:</b>	Executive Coordinator - Office of Mayor and CEO
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Agendas, Minutes and Terms of Reference</li> <li>b. Meeting Action Report</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></li> <li>b. <a href="http://fusion/mar/admin/index.cfm">http://fusion/mar/admin/index.cfm</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective



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<b>Robust recruitment process leading to streamlined, effective and cost efficient screening to fill vacancies</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. HR Documents are available on Compass (i.e. recruitment information including FAQs, policies, templates, forms, letters etc.)</li> <li>b. Recruitment and Selection Policy - 2018</li> <li>c. CWT digital welcome pack (Moodle)</li> <li>d. Qualifications, professional memberships and registration are confirmed and recorded on file</li> <li>e. Criminal and Relevant History Screening Policy - 2017</li> <li>f. Online Vacancy Requisition (HR Online Forms)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm">http://fusion.wtcc.sa.gov.au/registerEngine/registers/hrdocs/index.cfm</a></li> <li>b. A5472</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists</a></li> <li>d. Confidential - recorded on individual Personnel Files</li> <li>e. A1976585</li> <li>f. <a href="https://www.westtorrens.sa.gov.au/Compass/Information-Services/Online-forms/Vacancy-requisition">https://www.westtorrens.sa.gov.au/Compass/Information-Services/Online-forms/Vacancy-requisition</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Robust software systems in situ supporting access to timely and accurate information</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. No successful cybersecurity attacks have occurred in the last decade; System uptime exceeded 99.97% in 20/21</li> <li>b. Refer to "Software - State of Play" - September 2021</li> <li>c. Mimecast implemented in 20/21 to boost email &amp; web link protection.</li> <li>d. CyberCX Essential 8 Maturity Assessment Report</li> <li>e. Software Register maintained and reviewed</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2900730</li> <li>b. A2897211</li> <li>c. Sighted</li> <li>d. A2900689</li> <li>e. A2778594</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Standardised Development templates in use for Planning and Building Team to ensure uniform/ consistent advice</b>	
<b>Control Owner:</b>	Manager City Development
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. LGA Templates; Compliance, Building Fire Safety, etc.</li> <li>b. Council Assessment Panel (CAP) templates.</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.lga.sa.gov.au/member-services/planning/planning-policies-codes-and-guidelines">https://www.lga.sa.gov.au/member-services/planning/planning-policies-codes-and-guidelines</a></li> <li>b. fA45092</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Strategic direction documented and clearly articulated (following a comprehensive consultation process) which engages with the connected CWT community</b>	

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<b>Control Owner:</b>	Manager Business and Community Services
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Towards 2030 Community Plan (approved following public consultation) b. CWT Organisational Plans 2021/22 c. Strategic and Corporate Plans available via the CWT Public Website (e.g. Disability Access and Inclusion Corporate Plan, Tree Strategy, Open Space and Public Place Plan)
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan</a> b. A2709961 c. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Strong, stable and experienced management team to ensure CWT have the capability to maintain modern and contemporary leadership</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Executive team have extensive management/executive experience and hold tertiary qualifications. b. Executive Management team have demonstrated stability c. All managers accredited in risk management d. Managers Forum is held regularly for Non-Executive Management team and the Executive e. Executive management meets regularly f. Professional Development opportunities for Managers
<b>Objective ID or Webpage:</b>	a. Confidential - Confirmed within personnel files b. Personnel files/reports to Council/Annual Reports/ Organisational Chart c. Certificates confirmed in personnel files/ECM d. A2639655 e. Confidential - access to copies of Agenda and Minutes via Executive Coordinator f. A2084207
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Supervision provided based on experience</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Organisational Chart demonstrates reporting structure
<b>Objective ID or Webpage:</b>	a. A1271437
<b>Control Strength Rating:</b>	4. Majority Effective
<b>The mandatory Code of Conduct for employees stipulates the expected values, behaviours and conduct of staff</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	a. Local Government (General) (Employee Code of Conduct) Variation Regulations 2018 for Council employees available on CWT website, Compass, and State Government legislation website (Update April 2018 focus on gifts and benefits) b. Governance induction of all new staff members inclusive of CWT expectations regarding the Code of Conduct (Online Moodle Induction) c. Code of Behaviour for Council Employees
<b>Objective ID or Webpage:</b>	a. <a href="https://www.legislation.sa.gov.au/LZ/V/R/2018/LOCAL%20GOVERNMENT%20(GENERAL)%20(EMPLOYEE%20CODE%20OF%20CONDUCT)%20VARIATION%20REGULATIONS%202018_43">https://www.legislation.sa.gov.au/LZ/V/R/2018/LOCAL%20GOVERNMENT%20(GENERAL)%20(EMPLOYEE%20CODE%20OF%20CONDUCT)%20VARIATION%20REGULATIONS%202018_43</a>

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<b>Control Strength Rating:</b>	<p><a href="#">aspdx</a>                  b. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a>                  c. A2352969</p> <p>3. Partially Effective</p>
<b>Training and training support provided</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<p>a. Study Assistance Policy                  b. Performance Partnering Development Program - Individual training requirements identified via PPDP process                  c. PPDP Guidelines/processes                  d. Study Assistance Request Form                  e. Study Assistance Policy                  f. CWT Organisational Training Plan</p>
<b>Objective ID or Webpage:</b>	<p>a. A6303                  b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a>                  c. A2285270                  d. A1269874                  e. A6303                  f. A2707946</p>
<b>Control Strength Rating:</b>	5. Effective
<b>Training provided to staff on their roles and responsibilities regarding governance</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<p>a. Governance Induction                  b. ICAC certificates on file</p>
<b>Objective ID or Webpage:</b>	<p>a. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a>                  b. qA82761</p>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Transparent, Open and Accountable decision making processes for the Community via response/feedback/complaints</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	BUSINESS PERFORMANCE
<b>Evidence:</b>	<p>a. Annual Report - Confidential Items                  b. Freedom of Information available on CWT website                  c. Public Interest Disclosure Act 2018 (PID) information available on CWT website with Gmail address directed only to the responsible officer                  d. Council Policy - Internal Review Of Council Decisions                  e. Customer Complaints Policy                  f. City of West Torrens Annual Report                  g. ICAC Training completed by GM Business and Community Services - Public Interest Disclosure (July 2019)                  h. All staff and Executive undertook Public Interest Disclosure training - Nov 2019                  i. Public Interest Disclosure Act 2018</p>
<b>Objective ID or Webpage:</b>	<p>a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>                  b. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information">https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information</a>                  c. A2909694, <a href="https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure">https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure</a></p>

<b>Control Strength Rating:</b>	d. A5158 e. A8109 f. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports">https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports</a> g. Certificate of completion contained within Personnel file (Confidential) h. A2371601, A2371602, A2371603 i. <a href="https://icac.sa.gov.au/pid-guidelines">https://icac.sa.gov.au/pid-guidelines</a> 4. Majority Effective
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**STR 2 WORKFORCE MANAGEMENT**

**Primary Category:** People  
**Responsible Officer:** General Manager Business and Community Services

Initial		Revised	
Consequence	Major	Consequence	Major
Likelihood	Likely	Likelihood	Unlikely

Risk Rating	Extreme	Risk Rating	Moderate
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Inadequate management of, or engagement with, staff both on and off site, including working at home/ remotely, leading to a reduced overall performance of the organisation
- b) Inability or lack of agility to modify systems and processes for those whose roles are impacted by changes in work processes or not considering the impact on staff of those accompanying changes in work processes
- c) Inability to attract, upskill, retrain or retain appropriately skilled staff and/ or lack of succession planning leading to a loss of corporate knowledge, reduced organisational capability and capacity to achieve effective service delivery
- d) Inadequate staff health, welfare or wellbeing programs or a misalignment in values that impact on staff satisfaction or performance and/ or inhibit the successful creation and maintenance of a positive workplace culture
- e) Resourcing limitations leading to current staff having an inability to undertake, continue or complete tasks as required
- f) An act or omission by the organisation (or its contractors) that contributes to the serious injury or death of an employee, contractor, visitor, client of a service, or member of the public
- g) Failure to plan for, or appropriately introduce measures to address/ manage WHS issues associated with changes to work processes, including modification of currently performed tasks at current work locations and/ or issues and challenges and benefits experienced of increased use of electronic, remote and/ or home based working environments either caused by emergency events or societal and workplace changes

**Existing Controls:**

- Advocacy sources available for the protection of employees (i.e. support workers and those working externally) as well as members of the public (e.g. vulnerable/ elderly)
- All Managers and supervisors are trained/educated in leadership
- Annual Performance Development Plans are implemented resulting in individual training plans
- Annual Risk and Resilience Plan approved by the Executive to support risk profile and base of WHS management
- Asset Management Plans in place that provide for the consideration of contractor safety as well as public safety
- Claims trends monitored and inform early intervention for WHS and injury management risk mitigation strategies
- Competent emergency evacuation personnel are well trained contributing to a safe working environment whereby an orderly evacuation of the building takes place
- Conditions of employment and remuneration for non-management roles are fair and equitable
- Conditions of employment and remuneration packages for Managers are fair and equitable
- Continuous Improvement through the Lean Thinking program leads to a more engaged and involved workforce, as well as an organisation of 'lean thinkers'
- Contract Management policies and procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)
- Culture Change and Development Program (FITCORE) in situ
- Development opportunities and programs are in place for the ongoing development of staff (i.e. training and development)
- Employee or Manager initiated classification review providing opportunities for 2-way performance development
- Investigation, monitoring and reporting to the Management Team of specific WHS incidents
- Legislation is monitored via weekly Government Gazette and provided to managers for implementation as required
- Mandatory staff safety obligations are outlined via policies, procedures and safe work/operating procedures, and risk assessments in offering a safe work environment
- New programs, major reports/projects and departmental operational risks, include risk assessment details
- No history of Safework SA prosecution or WHS offence
- Programs available to aid staff well-being and/or prevent treat and rehabilitate injury
- Recruitment and selection is undertaken via various media to ensure strong and diverse applicants for roles
- Regular and ad-hoc WHS Audits
- Regular emergency evacuation drills are exercised and reviewed
- Retention and attraction strategies in place to maintain organisational knowledge, employee satisfaction, as well as add to a positive and motivated workforce
- Risk Management accreditation provided to staff at manager and team leaders/supervisors/co-coordinators level
- Site visits to work sites by supervisors to ensure that policies and procedures are being implemented correctly
- Systems and Processes reviewed to address workforce and WHS issues raises as a result of pandemic emergency event
- WHS and IM Plan and associated programs approved and monitored
- WHS Calendar of Events identifies with annual programmable events such as WHS mandatory training e.g. Emergency Wardens, First Aid, and Health and Safety Representatives
- Workforce is made up of a long tenure aged workforce
- Working From Home During a Declared Emergency Policy Created in response to Emergency Incident

**Risk Controls (Evidence Supporting Tangible Controls)**

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<b>Advocacy sources available for the protection of employees (i.e. support workers and those working externally) as well as members of the public (e.g. vulnerable/ elderly)</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. EAP program available for employees for group or individual debrief</li> <li>b. Work Health Safety Representatives (HSR)</li> <li>c. Contact Officers</li> <li>d. Early Intervention Physiotherapy</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Committee-Structure-and-Membership">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Committee-Structure-and-Membership</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Contact-Officers">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Contact-Officers</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/Wellbeing/Council-funded-physiotherapy">https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/Wellbeing/Council-funded-physiotherapy</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>All Managers and supervisors are trained/ educated in leadership</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Leadership learning at Managers Forum</li> <li>b. Leadership Forum Agenda</li> <li>c. Leadership cultural behaviours</li> <li>d. Leader competency development in progress with Leadership Learning</li> <li>e. Leadership Program for Team Leaders and Coordinators - 2018</li> <li>f. Active Ageing and Work Health Program (awareness approach)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2021083 Leadership learning presentation</li> <li>b. A2700916</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE</a></li> <li>d. A2051640</li> <li>e. A2076999</li> <li>f. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Ageing-and-Work-Health-AWH-Program">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Ageing-and-Work-Health-AWH-Program</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Annual Performance Development Plans are implemented resulting in individual training plans</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Employee Performance Partnering Development Program available on Compass</li> <li>b. PPDP Guidelines</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a></li> <li>b. A2285270</li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Annual Risk and Resilience Plan approved by the Executive to support risk profile and base of WHS management</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	WORKFORCE MANAGEMENT

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<b>Evidence:</b>	a. 2022-23 Annual Risk and Resilience Plan
<b>Objective ID or Webpage:</b>	a. A2850610
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Asset Management Plans in place that provide for the consideration of contractor safety as well as public safety</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Asset Management Policy</li> <li>b. Asset Management Plan/s available on CWT website</li> <li>c. SOPs (work zone, traffic controls)</li> <li>d. WHS Contract Management documentation ensures consideration of contractor/public safety</li> <li>e. Employees are appropriately trained (e.g. White Card, WZTM training, Confined Spaces training) - refer to WZTM 2021</li> <li>f. Contractor online induction - 'Rapid Induct' application process, overseen by WHS Business Partner</li> <li>g. Potable/mobile online Fusion Checklist (City Operations / Assets)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A5579</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></li> <li>c. <a href="https://fusion.wtcc.sa.gov.au/processHub">https://fusion.wtcc.sa.gov.au/processHub</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Compass/Procurement/WHS-Contractor-Management">https://www.westtorrens.sa.gov.au/Compass/Procurement/WHS-Contractor-Management</a></li> <li>e. A2715374</li> <li>f. <a href="https://www.rapidglobal.com/">https://www.rapidglobal.com/</a></li> <li>g. A2901090 (screenshot)</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Claims trends monitored and inform early intervention for WHS and injury management risk mitigation strategies</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. WHS and IM Performance Dashboard Report (Quarterly)
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Competent emergency evacuation personnel are well trained contributing to a safe working environment whereby an orderly evacuation of the building takes place</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Emergency Warden Training (including Portable use of Fire Extinguisher) - Refer to training attendance sheet - March 2022</li> <li>b. Evacuation exercise Hamra Centre May 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2840874</li> <li>b. A2852382</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Conditions of employment and remuneration for non-management roles are fair and equitable</b>	
<b>Control Owner:</b>	Manager People and Culture



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<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Employee Benefits and Conditions (e.g. RDO's, Healthy Lifestyle incentives, Flexible leave arrangements, etc.)</li> <li>b. Culture Values (FITCORE)</li> <li>c. 24/7 Journey Insurance (private and work related)</li> <li>d. Enterprise Bargaining Agreement</li> <li>e. Flexible Working Arrangements Request/ Response</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Journey-Accident-Insurance-Compass">Journey Accident Insurance Compass (westtorrens.sa.gov.au)</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards">westtorrens.sa.gov.au https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards</a></li> <li>e. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Flexible-Work-Arrangements-MSO-Employees">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Flexible-Work-Arrangements-MSO-Employees</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Conditions of employment and remuneration packages for Managers are fair and equitable</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Salary Register publicly available</li> <li>b. 24/7 Journey Insurance</li> <li>c. Healthy Lifestyle incentive</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/registers-and-records/salary-register.pdf">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/registers-and-records/salary-register.pdf</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Journey-Accident-Insurance">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Journey-Accident-Insurance</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Continuous Improvement through the Lean Thinking program leads to a more engaged and involved workforce, as well as an organisation of 'lean thinkers'</b>	
<b>Control Owner:</b>	Program Leader Continuous Improvement
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Past LEAN Projects - City Assets Mobility Project, PDI Process Reviews, Civil Works Customer Request Process, Customer Service Landscape Review</li> <li>b. Lean Continuous Improvement Champions</li> <li>c. Training for the Leadership Team</li> <li>d. Lean Progress Report 2020 (identifying measures of improvement participation across the Organisation)</li> <li>e. Annual Lean Plan 2021-23</li> <li>f. Continuous Improvement/LEAN induction in situ for new staff</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/Past-projects">https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/Past-projects</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/The-Lean-Continuous-Improvement-Champions">https://www.westtorrens.sa.gov.au/Compass/Lean-Thinking/The-Lean-Continuous-Improvement-Champions</a></li> <li>c. fA56966</li> <li>d. A2583785</li> <li>e. A2742637</li> <li>f. qA80584, A2901587</li> </ul>

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<b>Control Strength Rating:</b>	4. Majority Effective
<b>Contract Management policies and procedures in place to ensure a standardised process for supplier engagement (as well as WHS risk mitigation awareness regarding contractor safety)</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Contractor Management Policy (2017) available on Compass</li> <li>b. Contract and Contractor Management Process - (includes risk assessment, induction and monitoring requirements)</li> <li>c. Contractor Induction Process</li> <li>d. Contractor Monitoring</li> <li>e. Administration Policy: Natural Environmental Guidelines for Works, Operations and Contractors</li> <li>f. 'Rapid Induct' application process, overseen by WHS Business Partner</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A6460</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Contractor-Management">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Contractor-Management</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Contractor-Management">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-Contractor-Management</a></li> <li>d. qA88515</li> <li>e. A8367</li> <li>f. <a href="https://www.rapidglobal.com/">https://www.rapidglobal.com/</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Culture Change and Development Program (FITCORE) in situ</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT Culture Values (FITCORE) on Compass</li> <li>b. Job description template inclusive of CWT's culture values</li> <li>c. Culture Collaborators Group (staff identified as Culture Leaders to promote the ideals of FITCORE)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE</a></li> <li>b. A2049683</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/Culture-Collaborators">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/Culture-Collaborators</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Development opportunities and programs are in place for the ongoing development of staff (i.e. training and development)</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Training and Development Policy</li> <li>b. Study Assistance Policy</li> <li>c. LG Professionals programs supported (including ignite program, emerging leaders program, strategic management program and executive leadership program are supported and endorsed on an annual basis)</li> <li>d. Participation in LG Management Challenges</li> <li>e. Leadership Program - Executive, Managers, Team Leaders and Coordinators</li> <li>f. Mandatory Code of Conduct for Employees (effective 2 April 2018). Extract from Local Government General Regulations</li> <li>g. CWT Employee Code of Behaviour - 2019</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A6406</li> <li>b. A6303</li> </ul>

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<p><b>Control Strength Rating:</b></p>	<p>c. A1961577 - Confidential - (Advice to staff member of successful expression of interest to professional leaders program)                  d. A2037493                  e. A2084207                  f. A2128406                  g. A2352969</p> <p>5. Effective</p>
<b>Employee or Manager initiated classification review</b>	
<p><b>Control Owner:</b>  <b>Risk Title:</b>  <b>Evidence:</b>  <b>Objective ID or Webpage:</b>  <b>Control Strength Rating:</b></p>	<p>Manager People and Culture                  WORKFORCE MANAGEMENT                  a. Classification Review - Administration Policy - 2018                  a. A5319                  5. Effective</p>
<b>Investigation, monitoring and reporting to the Management Team of specific WHS incidents</b>	
<p><b>Control Owner:</b>  <b>Risk Title:</b>  <b>Evidence:</b>  <b>Objective ID or Webpage:</b>  <b>Control Strength Rating:</b></p>	<p>Manager People and Culture                  WORKFORCE MANAGEMENT                  a. All WHS injury/ incidents and hazards are investigated. Reports to Executive and Steering Committee (refer to minutes of Steering Committee Meeting)                  b. WHS and IM Performance Dashboard Report (Quarterly)                  c. Skytrust electronic reporting                  a. <a href="https://objective.wtcc.sa.gov.au/id:A2704409/document/versions/published">https://objective.wtcc.sa.gov.au/id:A2704409/document/versions/published</a>                  b. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a>                  c. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/Skytrust">https://www.westtorrens.sa.gov.au/Compass/WHS/Skytrust</a>                  4. Majorly Effective</p>
<b>Legislation/policies/procedures in situ to ensure that Council is compliant and not acting 'ultra vires'</b>	
<p><b>Control Owner:</b>  <b>Risk Title:</b>  <b>Evidence:</b>  <b>Objective ID or Webpage:</b></p>	<p>Management Lead - LG Reform and Integrity                  WORKFORCE MANAGEMENT                  a. Government Gazettes distributed to relevant managers by Governance for information as received                  b. Legislative Progress Reports (monthly) to the City Finance and Governance Standing Committee (providing an overview of proposed amendments and changes to legislation which affects CWT processes/policy or practices) - Refer to City Finance and Governance Standing Committee Agenda                  c. Council policies available on the CWT website                  d. Administration policies available on Compass via the policy register (Policy Hub)                  e. Statutory Policies are endorsed by Council Advancement Committee                  f. Policies provided to Executive for review and approval. Reports refer to legislative requirements when relevant (i.e. Prescribed Officers 2020- Register of Interest, Council Meeting 18 May 2021)                  g. LGA Weekly News                  a. A2889209                  b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>                  c. <a href="https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Policies_and_procedures">https://www.westtorrens.sa.gov.au/CWT/content/Council/Information/Policies_and_procedures</a>                  d. <a href="http://fusion.policyhub/">http://fusion.policyhub/</a></p>

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	<p>e. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p>f. A2750219</p> <p>g. <a href="https://www.lga.sa.gov.au/news-and-events/news/latest-news?f.News+category%7CnewsCategory=Governance&amp;query=%21FunDoesNotExist&amp;collection=lga-sa-news-push">https://www.lga.sa.gov.au/news-and-events/news/latest-news?f.News+category%7CnewsCategory=Governance&amp;query=%21FunDoesNotExist&amp;collection=lga-sa-news-push</a></p>
<b>Control Strength Rating:</b>	5. Effective
<b>Mandatory staff safety obligations are outlined via policies, procedures and safe work/operating procedures, and risk assessments in offering a safe work environment</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<p>a. WHS Policies (endorsed by executive) are available via Compass - Refer to Policy Hub</p> <p>b. Index of Standard Operating Procedures - Refer to Compass</p> <p>c. SWP/ SOP review schedule (refer to WHS document register)</p> <p>d. Onsite Safety Checks - stored within Objective</p> <p>e. WHS and IM Performance Dashboard Report</p>
<b>Objective ID or Webpage:</b>	<p>a. <a href="http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy">http://fusion.wtcc.sa.gov.au/policyHub/#findapolicy</a></p> <p>b. <a href="http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/">http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/</a></p> <p>c. <a href="http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/">http://fusion.wtcc.sa.gov.au/registerEngine/registers/whsdocs/</a></p> <p>d. fA52422</p> <p>e. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a></p>
<b>Control Strength Rating:</b>	5. Effective
<b>New programs, major reports/projects and departmental operational risks, include risk assessment details</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<p>a. Administration Policy Enterprise Risk Management Framework</p> <p>b. Asset Management Plans updated in 2021 to include more robust risk assessment information</p> <p>c. Online Risk Assessment</p> <p>d. Operational Risk Report from Operational/Departmental risks contained in Interplan</p>
<b>Objective ID or Webpage:</b>	<p>a. A2320271</p> <p>b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></p> <p>c. <a href="https://www.westtorrens.sa.gov.au/Compass/Resilience/Risk-Management/Risk-tools-and-Help-guides">https://www.westtorrens.sa.gov.au/Compass/Resilience/Risk-Management/Risk-tools-and-Help-guides</a></p> <p>d. A2437549</p>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>No history of Safework SA prosecution or WHS offence</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. The historical outcome of three reported incidents found no negligence on the part of CWT
<b>Objective ID or Webpage:</b>	a. Confidential records in ECM but confirmed by GMB&CS
<b>Control Strength Rating:</b>	5. Effective
<b>Programs available to aid staff wellbeing and/ or prevent treat and rehabilitate injury</b>	

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<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Employee Assistance Program for employees (for groups or individuals)</li> <li>b. Healthy Lifestyle bonus program - refer to Compass</li> <li>c. Corporate Program - Early Intervention Physiotherapy program</li> <li>d. Corporate Program - Early Intervention Massage program 2020</li> <li>e. Early intervention Program for injured workers</li> <li>f. Employee Health and Well Being Policy</li> <li>g. Skin Cancer Screenings</li> <li>h. Free vaccinations</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/Wellbeing/Council-funded-physiotherapy">https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/Wellbeing/Council-funded-physiotherapy</a></li> <li>d. A2432634</li> <li>e. A2021082</li> <li>f. A8649</li> <li>g. A2569294</li> <li>h. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Benefits-and-Conditions/Healthy-lifestyle-incentives</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**Recruitment and selection is undertaken via various media to ensure strong and diverse applicants for roles**

<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Recruitment and Selection Administration Policy</li> <li>b. Performance Partnering Development Program (PPDP) identifies opportunities for identifying interest in alternate roles</li> <li>c. Vacancies are placed on CWT Website</li> <li>d. CWT advertise vacancies via www.seek.com.au</li> <li>e. CWT Linked-in presence</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A5472</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Performance-Partnering-and-Development-Program-PPDP</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Employment-and-volunteering/Current-vacancies">https://www.westtorrens.sa.gov.au/Council/Employment-and-volunteering/Current-vacancies</a></li> <li>d. A2911283</li> <li>e. <a href="https://www.linkedin.com/company/city-of-west-torrens">https://www.linkedin.com/company/city-of-west-torrens</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**Regular and ad-hoc WHS Audits**

<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Internal Audit Plan - 2019-2022</li> <li>b. LGRS WCS KPI Audit - 2018</li> <li>c. CWT WHS and IM Improvement Plan 2017-2020</li> <li>d. LGAMLS/WCS Risk Evaluation</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2233670</li> <li>b. A2226152</li> <li>c. A2139034</li> <li>d. A2764181</li> </ul>

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<b>Control Strength Rating:</b>	5. Effective
<b>Regular emergency evacuation drills are exercised and reviewed</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. Emergency Evacuation Exercise from Bob May Workplace Emergency Training 04/11/2020- Civic Centre b. Evacuation exercise Hamra centre c. Executive debrief following emergency drills - Refer to 'WHS and Injury Management Performance Dashboard - Quarter 2 2020-21'
<b>Objective ID or Webpage:</b>	a. A2852382 b. A2852382 c. <a href="http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports">http://compass.wtcc.sa.gov.au/Content-areas/WHS/WHS-and-IM-Performance-Dashboard-Reports</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Retention and attraction strategies in place to maintain organisational knowledge, employee satisfaction, as well as add to a positive and motivated workforce</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. EB Agreements available on Compass b. Culture Values program/cultural collaborators
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards/Agreements-and-Awards-documents">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards/Agreements-and-Awards-documents</a> b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/Culture-Collaborators">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/Culture-Collaborators</a>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Risk Management accreditation provided to staff at manager and team leaders/ supervisors/ co-coordinators level</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. TAFE SA that 8 Staff members completed Risk Management Assessment following Training - Nov 2017 b. Risk Management Refresher Training for Executive and managers facilitated by TAFE SA conducted - Nov 2017 c. Induction for all staff includes a risk assessment component
<b>Objective ID or Webpage:</b>	a. A2134550 b. A2051693 c. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Site visits to work sites by supervisors to ensure that policies and procedures are being implemented correctly</b>	
<b>Control Owner:</b>	Manager City Operations
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. Part of normal day to day work – recorded and lodged into system (e.g. Contractor Site Inspections/ Council Site Inspections) b. Contractor Management Policy c. Standardised Contractor Site Monitoring checklist/ form on Compass

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<b>Objective ID or Webpage:</b>	d. Standardised Staff Inspection Checklist on Compass (i.e. WGL Tree Inspection Process) - also refer to Mobile Inspections (on mobile/ tablet platform) d. Monthly Reports generated and emailed to Manager City Operations for distribution (the report is an agenda item for review at regular City Operations Leadership Team meeting) a. A2756347 (Contractor) and A2756345 (Council) b. A6460 c. <a href="https://www.westtorrens.sa.gov.au/Compass/Procurement/Procurement-templates-and-forms">https://www.westtorrens.sa.gov.au/Compass/Procurement/Procurement-templates-and-forms</a> d. <a href="https://cadoo.com/api/v1/diagrams/g/HIBzmPeI1Bdefr.png?apiKey=iN0QdpmQnqRgMXhGpiH&amp;width=1600">https://cadoo.com/api/v1/diagrams/g/HIBzmPeI1Bdefr.png?apiKey=iN0QdpmQnqRgMXhGpiH&amp;width=1600</a> d. A2899886
<b>Control Strength Rating:</b>	4. Majority Effective

**Systems and Processes reviewed to address workforce and WHS issues raises as a result of pandemic emergency event**

<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. Building density mapping to ensure that staffed areas complied with the directions regarding 1.5 physical distancing and 4m <sup>2</sup> rules b. CWT specific signage/ communication created to advise staff and visitors of hygiene, Physical distancing, etc. c. Checklists created prior to Work From Home and Return to Work including workforce protocols and FAQ's d. Workforce Protocols - staff sign-off RE COVID-19 protocols (employees, volunteers, contractors, work experience, etc.) e. WHS Vaccination (COVID-19) Policy f. Flexible Working Arrangements Policy
<b>Objective ID or Webpage:</b>	a. A2502290 b. A2531081 (entrance sign) & A2531080 (Hand sanitiser poster) c. A2511743 (Managers checklist) & A2490543 (Return to work FAQ) d. <a href="https://au.openforms.com/Form/93e32844-0e0f-4f69-a3d5-66f42987cde9">https://au.openforms.com/Form/93e32844-0e0f-4f69-a3d5-66f42987cde9</a> e. A2811347 f. A2875031
<b>Control Strength Rating:</b>	3. Partially Effective

**WHS and IM Plan and associated programs approved and monitored**

<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. WHS and Injury Management Improvement Plan (2020-2025) b. CWT WHS and IM Management Safety System c. WHS Dashboard reports (quarterly)
<b>Objective ID or Webpage:</b>	a. <a href="https://objective.wtcc.sa.gov.au/id:A2571287/document/versions/published">https://objective.wtcc.sa.gov.au/id:A2571287/document/versions/published</a> b. <a href="https://www.westtorrens.sa.gov.au/Compass/Procurement/WHS-Contractor-Management">https://www.westtorrens.sa.gov.au/Compass/Procurement/WHS-Contractor-Management</a> c. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a>
<b>Control Strength Rating:</b>	5. Effective

**WHS Calendar of Events identifies with annual programmable events such as WHS mandatory training e.g. Emergency Wardens, First Aid, and Health and Safety Representatives**

<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT

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<b>Evidence:</b>	a. WHS Calendar of Events - Refer to Compass based 'Council Services' Register (including Council Meetings, Training, and Policy Review dates)
<b>Objective ID or Webpage:</b>	a. <a href="https://www.councilservices.city/overview">https://www.councilservices.city/overview</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Workforce is made up of a long tenure aged workforce</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. Ageing Workforce Report b. Grants Commission Report
<b>Objective ID or Webpage:</b>	a. A1811807 b. fA46490
<b>Control Strength Rating:</b>	5. Effective
<b>Working From Home During a Declared Emergency Policy Created in response to Emergency Incident</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	WORKFORCE MANAGEMENT
<b>Evidence:</b>	a. Working From Home During a Declared Emergency Policy
<b>Objective ID or Webpage:</b>	a. A2571263
<b>Control Strength Rating:</b>	5. Effective



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**STR 3 FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION**

**Primary Category:** Reputation/Relationships  
**Responsible Officer:** General Manager Business and Community Services

<u>Initial</u>		<u>Revised</u>	
<b>Consequence</b>	Catastrophic	<b>Consequence</b>	Moderate
<b>Likelihood</b>	Almost certain	<b>Likelihood</b>	Unlikely

<b>Risk Rating</b>	<b>Extreme</b>	<b>Risk Rating</b>	<b>Moderate</b>
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Inadequate systems, procedures and internal control frameworks that provide opportunities for fraud, corruption, serious and systemic misconduct, and/ or maladministration by employees, contractors, volunteers or Elected Members
- b) Failure to effectively respond to changes in legislation, compliance reports, audits, external inquiry agencies' recommendations and other statutory reports leading to systemic maladministration

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**Existing Controls:**

- Ability for stakeholders to report complaints/concerns to multiple enquiry and investigation agencies i.e. ICAC/OPI/Ombudsman/Minister/SAPOL/Council
- Audit General Committee established to provide oversight to the organisation
- Code of Conduct awareness training provided to all staff and Elected Members, CAP and Audit Independent Members
- Confidential Public Interest Disclosure (PID) email address for reporting purposes
- Council/Committee meetings/information sessions held in public
- External Audit undertaken and reported to the Audit and Risk Committee and Council in line with legislation
- Fraud and Corruption/ICAC/OPI/Ombudsman awareness training provided to Elected Members, independent members of CAP and Audit Committee and all purchasers across the organisation
- Governance Panel (LGA) operational
- Implementation of ICAC and OPI with associated legislation
- Information is made available to the community in a range of forms (i.e. budget paper, council agenda) and via Freedom of Information Applications
- Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities
- Mandatory Code of Conduct for Council employees in situ
- Mandatory Code of Conduct for Council Members (and independent members of the Audit Committee) in situ
- Policies/procedures, controls in place i.e. Fraud and Corruption Prevention, Control, Reporting and Investigating
- Processes are open and transparent
- Procurement Roadmap program identifies with ongoing review to provide robust procurement processes including purchase interrogation
- Prudential reporting undertaken for required capital projects in accordance with legislation
- Regular community consultation in line with policy and legislation leading to open and transparent decision making
- Regular review of policies and procedures
- Review and improve key workflows through Internal Audit reviews to improve integrity
- Section 270 of the LG Act providing for the Internal Review of Council/Staff and Contractors decisions and complaints
- Strong internal controls managed through effective software including Interplan and Control Track

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Ability for stakeholders to report complaints/concerns to multiple enquiry and investigation agencies i.e. ICAC/OPI/Ombudsman/Minister/SAPOL/Council</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Provided for in ICAC Act b. Documented in Customer Complaints Policy c. Reporting and Investigating Council Member Code of Conduct Complaints Policy d. Fraud and Corruption Prevention, Reporting and Investigation Policy e. Ombudsman Act 1972 (SA) f. Public Interest Disclosure (PID) Act
<b>Objective ID or Webpage:</b>	a. <a href="https://www.legislation.sa.gov.au/LZ/C/A/INDEPENDENT%20COMMISSIONER%20AGAINST%20CORRUPTION%20ACT%202012.aspx">https://www.legislation.sa.gov.au/LZ/C/A/INDEPENDENT%20COMMISSIONER%20AGAINST%20CORRUPTION%20ACT%202012.aspx</a>

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	b. A8109 c. A8407 d. A5733 e. <a href="https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx">https://www.legislation.sa.gov.au/LZ/C/A/OMBUDSMAN%20ACT%201972.aspx</a> f. <a href="https://www.legislation.sa.gov.au/LZ/C/A/Public%20Interest%20Disclosure%20Act%202018.aspx">https://www.legislation.sa.gov.au/LZ/C/A/Public%20Interest%20Disclosure%20Act%202018.aspx</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Audit General Committee established to provide oversight to the organisation</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Committee re-established on 15 January 2019 b. Audit General Committee Terms of Reference approved by Council at its 15 January 2019 meeting and commenced February 2019
<b>Objective ID or Webpage:</b>	a. A2255782 (Agenda) and A2258266 (Minutes) b. A2258988 (Terms of Reference)
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Code of Conduct awareness training provided to all staff and Elected Members, CAP and Audit and Risk Independent Members</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Audit Committee Member Induction training completed - Refer to Elected Member Training Register b. Training provided to Leadership Forum members on Conflict of Interest provisions and the Code of Conduct in November 2017 c. Inductions for all staff d. ICAC Conflicts of Interest course for leadership team
<b>Objective ID or Webpage:</b>	a. A2237476 b. A2063287 c. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists.3">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists.3</a> d. A2911285
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Confidential Public Interest Disclosure (PID) email address for reporting purposes</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Dedicated internet page b. PID Gmail address tested
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure">https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure</a> b. A2909694
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Council/Committee meetings/information sessions held in public</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION

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<b>Evidence:</b>	a. Meeting dates and times available on the Council website b. Agendas and minutes available on the Council website c. Details of information and briefing sessions available on Council website (Information or Briefing Sessions)
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Meeting_dates_times">https://www.westtorrens.sa.gov.au/CWT/content/Council/Meetings/Meeting_dates_times</a> b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> c. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Information-or-briefing-sessions">https://www.westtorrens.sa.gov.au/Council/Meetings/Information-or-briefing-sessions</a>
<b>Control Strength Rating:</b>	5. Effective

**External Audit undertaken and reported to the Audit Committee and Council in line with legislation**

<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. BDO Audit Engagement Letter 2022 b. BDO Audit Completion Report (30 June 2021) and Audited Financial statements presented to Audit Committee
<b>Objective ID or Webpage:</b>	a. A2902533 b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>
<b>Control Strength Rating:</b>	5. Effective

**Fraud and Corruption/ICAC/OPI/Ombudsman awareness training provided to Elected Members, independent members of CAP and Audit Committee and all purchasers across the organisation**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Fraud and Corruption Prevention, Reporting and Investigation Policy b. Managers attended 2017 ICAC training on how to conduct an investigation c. Annual ICAC Awareness training required to be undertaken by managers and team leaders across the organisation d. Confirmation of Elected Member training attendance
<b>Objective ID or Webpage:</b>	a. A5733 b. A2020683 c. A2906467 d. A2237476
<b>Control Strength Rating:</b>	5. Effective

**Governance Panel (LGA) operational**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Governance Panel is an independent resource available to Councils. LGA website contains information regarding the Panel b. Reporting and Investigating Council Member Code of Conduct Complaints Policy
<b>Objective ID or Webpage:</b>	a. <a href="https://www.lga.sa.gov.au/about/overview-of-the-lga/related-organisations/governancepanel">https://www.lga.sa.gov.au/about/overview-of-the-lga/related-organisations/governancepanel</a> b. A8407
<b>Control Strength Rating:</b>	4. Majority Effective

**Implementation of ICAC and OPI with associated legislation**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION

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<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Reporting and Investigation Council Member Code of Conduct Complaints</li> <li>b. Fraud and Corruption Prevention, Reporting and Investigation Policy</li> <li>c. Dedicated internet page on Council website to Public Interest Disclosure</li> <li>d. OPI Directions and Guidelines</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A8407</li> <li>b. A5733</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure">https://www.westtorrens.sa.gov.au/Council/Information/Public-Interest-Disclosure</a></li> <li>d. <a href="https://www.publicintegrity.sa.gov.au/">https://www.publicintegrity.sa.gov.au/</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Information is made available to the community in a range of forms (i.e. budget paper, council agenda) and via Freedom of Information Applications</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. FOI legislation enables access to certain information by external and internal parties - Freedom of Information Act 1991 (SA)</li> <li>b. Public information readily available on City of West Torrens Website</li> <li>c. Social media use and management policy</li> <li>d. Freedom of Information pages on CWT website</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.legislation.sa.gov.au/LZ/C/A/FREEDOM%20OF%20INFORMATION%20ACT%201991.aspx">https://www.legislation.sa.gov.au/LZ/C/A/FREEDOM%20OF%20INFORMATION%20ACT%201991.aspx</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Home">https://www.westtorrens.sa.gov.au/Home</a></li> <li>c. A8395</li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information">https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Internal audits undertaken in line with Internal Audit Plan</li> <li>b. 2021/22 Audited financial statements presented to the Audit General Committee 12 October 2021</li> <li>c. WHS Training and Education Internal Audit, presented to the 12 October 2021 Audit Committee Meeting (example of audit)</li> <li>d. Vic Roads External Audit presented to the Committee on 12 April 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2233670</li> <li>b. A2765320</li> <li>c. A2765320</li> <li>d. A2844199</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Mandatory Code of Conduct for Council employees in situ</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Code of Conduct for Council Employees is available on website, intranet and in hard copy booklet form which is provided to all employees
<b>Objective ID or Webpage:</b>	a. A2128406
<b>Control Strength Rating:</b>	5. Effective

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<b>Mandatory Code of Conduct for Council Members (and independent members of the Audit Committee) in situ</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Current Mandatory Code of Conduct for Elected Members gazetted 29 Aug 2013 b. Code of Conduct available on public website
<b>Objective ID or Webpage:</b>	a. A8353 b. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference?q=code%20of%20conduct&amp;idx=cwtPolicies&amp;p=0">https://www.westtorrens.sa.gov.au/Council/Information/Policies-codes-by-laws-and-terms-of-reference?q=code%20of%20conduct&amp;idx=cwtPolicies&amp;p=0</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Policies/procedures, controls in place i.e. Fraud and Corruption Prevention, Control, Reporting and Investigating</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Public Interest Disclosure (PID) Policy b. Fraud and Corruption Prevention, Reporting and Investigation Policy c. Elected Members Gifts and Benefits Register available publicly d. Employees gifts and benefits register e. Governance induction highlighting the policy/procedures, etc. identified 'above' f. Annual ICAC induction training for managers and team leaders 2021
<b>Objective ID or Webpage:</b>	a. A2376585 b. A5733 c. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a> d. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Gifts-Benefits-and-Hospitality">https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Gifts-Benefits-and-Hospitality</a> e. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a> f. A2906467
<b>Control Strength Rating:</b>	5. Effective
<b>Processes are open and transparent</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	a. Public Consultation Policy b. Annual Report Confidential Items c. Training for all staff and Executive RE Public Interest Disclosure Act 2018 (delivered 4th quarter 2019) d. Agendas and minutes publicly available - see CWT Website e. Gifts and benefits register publicly available - see CWT Website f. Elected Members Ordinary Returns publicly available - Register available on website g. Salary Register publicly available via website and salary tables via Enterprise Bargaining Agreement h. Information or Briefing Sessions open to the public i. Customer Complaints Policy available on CWT website j. Reporting and Investigating Council Member Code of Conduct Complaints Policy on website k. Public Consultation requesting community feedback is regularly updated on CWT Website - e.g. Draft Waste and Resource Strategy, Kesmond Reserve Masterplan l. Freedom of Information (FOI) Process m. Public Interest Disclosure Act 2018 n. Public Consultation during COVID-19 Policy o. Public Roads Register p. Register of Delegations

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<p><b>Objective ID or Webpage:</b></p>	<p>q. Register of Overseas and Interstate Travel                  r. Register of Credit and Debit Card Transactions</p> <p>a. A8531                  b. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports">https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports</a>                  c. A2309670                  d. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>                  e. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  f. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  g. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  h. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Information-or-briefing-sessions">https://www.westtorrens.sa.gov.au/Council/Meetings/Information-or-briefing-sessions</a>                  i. A8109 and <a href="https://www.westtorrens.sa.gov.au/Council/Feedback-comments-and-concerns">https://www.westtorrens.sa.gov.au/Council/Feedback-comments-and-concerns</a>                  j. A8407                  k. <a href="https://yoursay.westtorrens.sa.gov.au/">https://yoursay.westtorrens.sa.gov.au/</a>                  l. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information">https://www.westtorrens.sa.gov.au/Council/Information/Freedom-of-Information</a>                  m. <a href="https://www.legislation.sa.gov.au/lz?path=%2FC%2FA%2FPublic%20Interest%20Disclosure%20Act%202018">https://www.legislation.sa.gov.au/lz?path=%2FC%2FA%2FPublic%20Interest%20Disclosure%20Act%202018</a>                  n. A2477290                  o. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  p. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  q. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a>                  r. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records">https://www.westtorrens.sa.gov.au/Council/Information/Registers-and-records</a></p>
<p><b>Control Strength Rating:</b></p>	<p>5. Effective</p>
<p><b>Procurement Roadmap program identifies with ongoing review to provide robust procurement processes including purchase interrogation</b></p>	
<p><b>Control Owner:</b></p>	<p>Manager Strategy and Business</p>
<p><b>Risk Title:</b></p>	<p>FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</p>
<p><b>Evidence:</b></p>	<p>a. Audit Reports undertaken since 2015 - e.g. Procurement Audit 2019; Contractor Management Audit 2018</p>
<p><b>Objective ID or Webpage:</b></p>	<p>a. A2284666 - Contractor Management</p>
<p><b>Control Strength Rating:</b></p>	<p>4. Majority Effective</p>
<p><b>Prudential reporting undertaken for required capital projects in accordance with legislation</b></p>	
<p><b>Control Owner:</b></p>	<p>Manager City Property</p>
<p><b>Risk Title:</b></p>	<p>FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION</p>
<p><b>Evidence:</b></p>	<p>a. Conformance with the Local Government Act 1999                  b. Prudential Report Thebarton Precinct Community Facility                  c. Prudential Report Manuele site (2019)                  d. Prudential report Weigall Oval                  e. Prudential Management Policy</p>
<p><b>Objective ID or Webpage:</b></p>	<p>a. <a href="https://www.legislation.sa.gov.au/_/legislation/lz/c/a/local%20government%20act%201999/current/1999.62.auth.pdf">https://www.legislation.sa.gov.au/_/legislation/lz/c/a/local%20government%20act%201999/current/1999.62.auth.pdf</a>                  b. zA24165                  c. A2012360                  d. A2056194                  e. A2890571</p>
<p><b>Control Strength Rating:</b></p>	<p>4. Majority Effective</p>
<p><b>Regular community consultation in line with policy and legislation leading to open and transparent decision making</b></p>	
<p><b>Control Owner:</b></p>	<p>Manager Strategy and Business</p>

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<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Public Consultation Administration Policy</li> <li>b. Public Consultation Council Policy</li> <li>c. Community Engagement Strategy</li> <li>d. Community Consultation Audit 2018</li> <li>e. Fraud and Corruption Audit 2019</li> <li>f. Community Consultation page on CWT public website - 'Your Say'</li> <li>g. Public Consultation During COVID-19 Policy</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A8241</li> <li>b. A8531</li> <li>c. A310069</li> <li>d. qA80939</li> <li>e. fA26407</li> <li>f. <a href="https://yoursay.westtorrens.sa.gov.au/">https://yoursay.westtorrens.sa.gov.au/</a></li> <li>g. A2477290</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Regular review of policies and procedures</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Five year review period as supported by Policy Hub (reminder system)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="http://fusion/policyhub/">http://fusion/policyhub/</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Review and improve key workflows through Internal Audit reviews to improve integrity</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Audit General Committee Reconstituted by Council in January 2019. Meets 5 times per annum</li> <li>b. Internal Audit Plan 2019-2022 was approved October 2018 outlining co-sourced approach to Internal Audit</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2258988</li> <li>b. A2233670</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Section 270 of the LG Act providing for the Internal Review of Council/Staff and Contractors decisions and complaints</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Internal review of Council Decisions Policy</li> <li>b. Customer Complaints Policy</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A5158</li> <li>b. A8109</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Strong internal controls managed through effective software including Interplan and Control Track</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FRAUD, CORRUPTION, MISCONDUCT AND/OR MALADMINISTRATION



<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. BDO audited statements 2019/20 confirms strong internal controls</li> <li>b. ControlTrack 2021 period controls listing</li> <li>c. Risk Registers in Interplan - Strategic Risks</li> <li>d. Risk Registers in Interplan - Operational Risks</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2571058</li> <li>b. A2750667</li> <li>c. A2395533</li> <li>d. A2437549</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**STR 4 IT MANAGEMENT AND CYBER SECURITY**

**Primary Category:** Organisation/Customer Impact  
**Responsible Officer:** General Manager Business and Community Services

<u>Initial</u>		<u>Revised</u>	
<b>Consequence</b>	Major	<b>Consequence</b>	Major
<b>Likelihood</b>	Almost certain	<b>Likelihood</b>	Unlikely

<b>Risk Rating</b>	<b>Extreme</b>	<b>Risk Rating</b>	<b>Moderate</b>
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Damage, long term interruption, or loss of key business information systems and/ or the data stored within them, leading to the Council’s capacity to provide essential services being severely compromised, reduced in the long term or lost entirely
- b) Inadequate protection from, response to, or management of, Cyber Security and associated threats to Council information, resources or assets or ineffective application of mitigation strategies to prevent or respond to cyber intrusion leading to misuse of information or data or to breaches of legislation
- c) Lack of preparation for, poor identification of or not capitalising on current or expected future technological capabilities or opportunities that will enable more efficient service provision to the organisation and to the community
- d) Lack of planning or poor implementation of systems and processes leading to a lack of IT alignment or accessibility to support business needs
- e) Failure to provide adequate training to meet the requirements of systems and cyber strategies to support staff and strengthen internal controls.

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**Existing Controls:**

- Adequate funding levels established with resourcing meeting organisational need
- Audits undertaken by specialist network security firms
- Back-up of IT Systems information (including tape back-ups) to ensure recovery of critical data in the event of an outage
- Competitive remuneration to minimise malicious interference by staff
- CWT Business Continuity Plan approved and regularly updated and tested as per the CWT Emergency Management Assurance Framework
- External specialist IT advice sought when required to ensure currency of systems as well as practices/processes
- IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan safeguards against the possible loss of critical data or systems (including the steps needed to restart, reconfigure and recover) in the event of an incident/outage
- Live processing and data on two sites concurrently (the CWT Civic data-centre and Adelaide City Council data-centre)
- Mobile device management including the ability to present real time information
- Multiple layers of IT security in place
- Qualified, competent, and experienced Information Services staff
- Replacement and upgrade programs in situ for hardware and software
- Robust policies in situ for IT usage (including processes for the removal of IT access for exiting staff)
- Supportive work environment provided
- Uninterrupted Power Supply (UPS)

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Adequate funding levels established with resourcing meeting organisational need</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	a. Adopted Budget and Annual Business Plan 2022/2023
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Audits undertaken by specialist network security firms</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	a. Regular external audits undertaken by CyberCX (previously known as CQR Consulting) within the last 7-years: Essential 8 Assessment - CyberCX (2022); ICT Security; Access in Dataworks and Active Directory; Virtualised architecture b. ICT Vulnerability assessment by CQR Consulting - June 2018 c. IT Business Continuity and Disaster Recovery Audit by Galpins - September 2019
<b>Objective ID or Webpage:</b>	a. A2900689 b. A2517124 c. A2366291
<b>Control Strength Rating:</b>	5. Effective
<b>Back-up of IT Systems information (including tape back-ups) to ensure recovery of critical data in the event of an outage</b>	
<b>Control Owner:</b>	Manager Information Services

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<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. System back-up occurs every weeknight, or once a week to disk and/or tape. Back up tapes are recorded in an excel register and stored off-site</li> <li>b. CWT installed Veeam back-up technology in October 2018</li> <li>c. Major test of tape backups and restores conducted in August 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A1940623</li> <li>b. A2209417</li> <li>c. A2900779</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Competitive remuneration to minimise malicious interference by staff</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. EBA</li> <li>b. The IT Application Support analysts role was reclassified in 2018 and now reports to Manager IS</li> <li>c. Network Administrator was reclassified in 2018</li> <li>d. IT Customer Support, Information Management - Team Leader, and GIS job descriptions</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards/Agreements-and-Awards-documents">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Agreements-and-Awards/Agreements-and-Awards-documents</a></li> <li>b. Information on file (accessible by Exec) but confidential (CHRIS21)</li> <li>c. Information on file (accessible by Exec) but confidential (CHRIS21)</li> <li>d. Information on file (accessible by Exec) but confidential (CHRIS21)</li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>CWT Business Continuity Plan approved and regularly updated and tested as per the CWT Emergency Management Assurance Framework</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT Business Continuity Plan</li> <li>b. BCP Testing (Departmental) - June 2021</li> <li>c. Assurance plan detailing testing program</li> <li>d. BCP Health Check conducted by LGRS February 2020</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2676829</li> <li>b. A2717374, A2697602</li> <li>c. A2302100</li> <li>d. A2438215</li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>External specialist IT advice sought when required to ensure currency of systems as well as practices/ processes</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Database administration skills are sourced externally</li> <li>b. CyberCX engaged to review security of the virtual environment</li> <li>c. Galpins Audit - IT Business Continuity and Disaster Recovery Management Plan - September 2019</li> <li>d. Undertook LGRS Cyber Uplift Program during 2021; CyberCX conducted an Essential-8 Maturity Assessment during 2022</li> <li>e. DWS engaged to develop professional City Assets BI solution</li> </ul>

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<p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. Confirmed by Manager IS</li> <li>b. A2900689</li> <li>c. A2366291</li> <li>d. A2900689</li> <li>e. A2901016</li> </ul> <p><b>Control Strength Rating:</b> 5. Effective</p>
<p><b>IT Business Continuity (BC) and Disaster Recovery (DR) Management Plan safeguards against the possible loss of critical data or systems (including the steps needed to restart, reconfigure and recover) in the event of an incident/outage</b></p>
<p><b>Control Owner:</b> Manager Information Services</p> <p><b>Risk Title:</b> IT MANAGEMENT AND CYBER SECURITY</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Implementation and testing of Dell VxRail Hyper-converged Infrastructure active/ active environment - October 2018 (i.e. "live" processing and data on two sites at the same time, the Civic data-centre and the Adelaide City Council data-centre)</li> <li>b. 'IT Business Continuity, Recovery, and Contingency Plan' - August 2022</li> <li>c. Galpins Audit - IT Disaster Recovery Audit - September 2019</li> <li>d. Major test of tape backups and restores conducted in August 2022. Results satisfactory and as expected</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A2209422</li> <li>b. A2578309</li> <li>c. A2366291</li> <li>d. A2900779</li> </ul> <p><b>Control Strength Rating:</b> 5. Effective</p>
<p><b>Live processing and data on two sites concurrently (the CWT Civic data-centre and Adelaide City Council data-centre)</b></p>
<p><b>Control Owner:</b> Manager Information Services</p> <p><b>Risk Title:</b> IT MANAGEMENT AND CYBER SECURITY</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Information Services Roadmap 2021-22</li> <li>b. Dell VxRail Hyper-converged Infrastructure active/ active environment installed and tested in October 2018.</li> <li>c. Memorandum to General Manager Corporate and Regulatory for proposed IT extension</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A2733036</li> <li>b. A2209422</li> <li>c. A2901078</li> </ul> <p><b>Control Strength Rating:</b> 5. Effective</p>
<p><b>Mobile device management including the ability to present real time information</b></p>
<p><b>Control Owner:</b> Manager Information Services</p> <p><b>Risk Title:</b> IT MANAGEMENT AND CYBER SECURITY</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Pathway customer request system allows information to be added and viewed in the field</li> <li>b. CWT mobile workforce use tablet devices to access and update information in real-time in the field</li> <li>c. The in-house developed "Fusion" middleware platform allows management of real-time community asset information via mobile devices. Won the 2020 Excellence in Asset Management at IPWEA SA</li> <li>d. Over 95% of mobile devices have been moved to Microsoft InTune product (part of the M365 suite) during 2021/22</li> <li>e. Mobile Devices Policy</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A2051581</li> <li>b. A2897211</li> <li>c. A2901090 (screenshot)</li> </ul>

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<b>Control Strength Rating:</b>	<p><a href="https://www.ipwea.org/southaustralia/events/sa2020conference/2020-award-winners">https://www.ipwea.org/southaustralia/events/sa2020conference/2020-award-winners</a></p> <p>d. A2901110 e. A4849</p> <p>5. Effective</p>
<b>Multiple layers of IT security in place</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<p>a. Information Fraud audit - 2018</p> <p>b. User access and Application access is administered with auditable, digital workflows eg. Network Access requests</p> <p>c. Strong adherence to the IT SOE (Standard Operating Environment)</p> <p>d. No successful cybersecurity attacks in IT outage have occurred in the last 16 years</p> <p>e. whitelisting process established to prevent executables being run</p> <p>f. Presentation on Cybersecurity (update) to Audit General Committee - Refer to Minutes for 13 August 2019, April 2022 and presentation August 2022</p> <p>g. Mimecast was installed in 2020/21 to scrutinise email and web links</p> <p>h. "Essential 8 Maturity and Targets"</p>
<b>Objective ID or Webpage:</b>	<p>a. qA78215</p> <p>b. Confidential documents have secure folder status and are only able to be accessed by approved officers - GMBCS verified</p> <p>c. A2897211</p> <p>d. Confirmed - Manager IS</p> <p>e. A1039996</p> <p>f. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p>g. A2911565</p> <p>h. A2900706</p>
<b>Control Strength Rating:</b>	5. Effective
<b>Qualified, competent, and experienced Information Services staff</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<p>a. All staff in IS are trained, qualified, and experienced</p> <p>b. Network - IS administrators required to complete VMware and Microsoft accredited training</p>
<b>Objective ID or Webpage:</b>	<p>a. Individual records confidential on personnel files but confirmed</p> <p>b. Individual records confidential on personnel files but confirmed</p>
<b>Control Strength Rating:</b>	5. Effective
<b>Replacement and upgrade programs in situ for hardware and software</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<p>a. Core software updated to keep the released versions within the range of supplier support products. Refer to IS State of Play in Sep 2021</p> <p>b. Key business applications updated annually (e.g. IS Roadmap 2021/22).</p> <p>c. IT assets are barcoded and recorded in the Helpdesk system. The information is used for location, disposal and replacement.</p> <p>d. Sourcing solutions in response to the CyberCX Essential 8 Maturity Assessment</p>
<b>Objective ID or Webpage:</b>	a. A2897211

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	<ul style="list-style-type: none"> <li>b. A2733036 (IS Roadmap 21/22)</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/Information-Services/Submit-a-helpdesk-ticket">https://www.westtorrens.sa.gov.au/Compass/Information-Services/Submit-a-helpdesk-ticket</a></li> <li>d. A2900689</li> </ul>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>Robust policies in situ for IT usage (including processes for the removal of IT access for exiting staff)</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Digital Network Access and Removal workflows</li> <li>b. Information Technology and its Use Policy</li> <li>c. As a double check, Payroll provides IT with information on who has left CWT employment (identifying where a network access change has not been submitted)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/Information-Services/Network-access-and-induction-request-forms/Network-Access-Removal">https://www.westtorrens.sa.gov.au/Compass/Information-Services/Network-access-and-induction-request-forms/Network-Access-Removal</a></li> <li>b. A4678</li> <li>c. Confidential information verified by GM B&amp;CS</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Supportive work environment provided</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Employee Assistance Program</li> <li>b. FITCORE Culture Values program</li> <li>c. 'Phriendly Phishing' program to educate the workforce conducted in 21/22.</li> <li>d. Online safety information published on our website to improve community awareness.</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="#">Employee Assistance Program (EAP) Compass (westtorrens.sa.gov.au)</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Cultural-Development-Program/FITCORE</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Compass/Information-Services/Phriendly-Phishing#phriendly-phishing">https://www.westtorrens.sa.gov.au/Compass/Information-Services/Phriendly-Phishing#phriendly-phishing</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Hamra-Centre-Library/Computers-and-Wi-Fi/Online-safety">https://www.westtorrens.sa.gov.au/Hamra-Centre-Library/Computers-and-Wi-Fi/Online-safety</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Uninterrupted Power Supply (UPS)</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	IT MANAGEMENT AND CYBER SECURITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Annual maintenance report from Computer Site Solutions</li> <li>b. Annual Maintenance agreement with Computer Site Solutions for over 10 years (Invoice from Computer Site Solutions for UPS maintenance - Sep 16 to Aug 17)</li> <li>c. Upgrade to Civic data-centre UPS; Civic data-centre UPS replacement - October 2019</li> <li>d. Five year agreement to assess and maintain UPS</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2911539</li> <li>b. Information Confidential but available to Exec (Invoice SC8231 in Finance One)</li> <li>c. A2353618</li> <li>d. A2901021</li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**STR 5 EMERGENCY MANAGEMENT AND RESILIENCE**

**Primary Category:** Organisation/Customer Impact  
**Responsible Officer:** General Manager Business and Community Services

Initial

<b>Consequence</b>	Major
<b>Likelihood</b>	Likely

Revised

<b>Consequence</b>	Moderate
<b>Likelihood</b>	Moderate

**Risk Rating** **Extreme**

**Risk Rating** **Moderate**

**Effectiveness of Controls:** Some Weaknesses

**Descriptor:**

- a) The inability to develop concise, specific, robust emergency management plans and/ or to plan, prepare or take adequate and appropriate action to prevent impacts from an emergency event or business continuity events leading to the CWT's capacity to provide essential services being either severely compromised, reduced in the long term or lost entirely
- b) Failure to adequately prepare the community for, or appropriately consider, the ongoing impacts for an emergency event/ incident
- c) Failure to plan for and monitor threats emerging as a result of hazards identified via state or local zone emergency planning
- d) The inability to effectively respond or recover from an emergency event/ incident resulting in loss of key infrastructure/ assets, loss of key staff, lack of access to council buildings or equipment and/ or the inability to offer critical services to the public and/ or prevent/ minimise/ mitigate ongoing danger to staff or our community
- e) Failure to meet increasing legislative demands and adequately partner with the community, service providers, control agencies, committees or functional support groups leading to increased dissatisfaction and delayed or missed opportunities for Council to prepare its community for disruptive events or appropriately assist in the response to and recovery from an emergency event.



**Existing Controls:**

- Alternative sites identified for the operation of a Council Emergency Operations Centre as well as alternative working environments in the event of a major business disruption
- An evolving and improving approach to Information Technology Business Continuity (BC) and Disaster Recovery (DR) as business requirements and technology change
- Annual Risk and Resilience Plan is approved by the Executive and has a focus on community and organisational resilience
- Asset Management Plans in situ providing risk based infrastructure maintenance plans
- Climate Change and Adaptation Initiatives, implemented or in progress across CWT
- Community Resilience Program in situ for the purposes of building resilience within the community to emergency events
- Consultants engaged to provide emergency management experience and expertise as well as new perspective to the program - i.e. for planning and associated testing
- Council Commander and Incident Management Working Group (IMWG) appointed to manage emergency events
- CWT complies with government Directions during Emergency Incident
- CWT is a member of the Western Adelaide Zone Emergency Management Committee which encourages communication and inter-agency workflow
- CWT provides support to Local Government Functional Support Group (LGFSG) and the wider sector
- CWT regularly communicate to the community and key stakeholders during an Emergency Incident
- CWT regularly liaise with the emergency services sector through the Local Government Functional Support Group (LGFSG)
- CWT seeks opportunities and actively participates in programs that contribute to sector wide emergency management initiatives
- CWT took actions to safeguard Business Continuity during pandemic emergency incident
- Debriefs and lessons management processes undertaken
- Decisions made and actions taken at IMT and RMT level are risk assessed
- Dedicated Recovery Groups created to assist with recovery planning and support for the organisation and community
- Dedicated risk management team including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events
- EAP/Trauma counselling program in place for group or individual debrief
- Emergency Management Plan in Place for the Western Region (West Torrens, Charles Sturt, Port Adelaide Enfield) involving SAFECOM, SAPOL, SES and MFS providing greater communication and planning between agencies
- Emergency Management suite of documents and plans prepared and developed with staff including Operations and Recovery Plan, Hazard Plans, and Business Continuity Plan
- Emergency Response Protocol for emergency preparedness and response (e.g. Flood/ Storm)
- Emergency safety training programs (including emergency evacuation drills) completed on a regular basis
- Executive direction is that development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety
- Executive meets regularly for high level decision making during Emergency Incident Response
- Federal and State Government plans, strategies, guidelines and task forces in place to prevent, prepare, respond and recover from emergency event provide additional external support to CWT plans, strategies and actions
- Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place
- Hazard management plans in situ developed in conjunction with relevant departments and aligned with principles of Prevention, Preparedness Response and Recovery
- IMT formed for communication and decision making in response to emergency incident
- Information regarding Telecross is provided to vulnerable residents

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- Innovative methods of providing service developed to maintain business continuity
- Knowledge and training relating to depot knowledge for emergency preparedness e.g. Flood Safe program
- LG Functional Support Group is in Situ and mandated under the Fire and Emergency Services Act 2005, the Emergency Management Act 2004 and the State Emergency Management Plan in order to better facilitate and coordinate resources of Local Government
- Local government now represented on the State Emergency Management Committee and in the State Emergency Centre to provide greater communication and resource sharing opportunities
- Management Lead - LG Reform and Integrity is a part of Major Projects Group to ensure measures are taken to ensure safety of Crowded Places and embed greater Organisational Resilience
- Measures instituted to support those impacted by Emergency Incident
- New developments are controlled in the Brown Hill/ Keswick Creeks and River Torrens catchments
- Notifications of weather warnings/creek monitoring is directed to identified staff for decision making relating to weather events
- Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption
- Pandemic specific documentation created both for Incident and Recovery phases of Emergency Incident
- Participation and commitment to the Western Adelaide Region Adaptwest Climate Change Adaptation Plan to ensure measures are taken to lessen the potential impacts of Climate Change
- Protocols in place to cancel pre-organised Council events (e.g. weather related cancellations)
- Regular Information updates provided to staff regarding Emergency Incident
- Risk Assessments conducted for shutting down or restarting programs and activities during an Emergency Incident are approved by Council Commander/GM B&CS and incorporate incident specific risks
- Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation
- Robust systems for assets ensure well considered preparation for flooding events
- State Emergency management systems and procedures include Local Government leading to increased information flow and knowledge sharing
- Temporary centres available (Library) during emergency events to provide refuge
- Training and development of staff relating to emergency safety protocols and procedures for Local Government employees
- Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region
- WHS & IM plan and programs, policies, procedures, standard operating guidelines (non WHS) in place

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Alternative sites identified for the operation of a Council Emergency Operations Centre as well as alternative working environments in the event of a major business disruption</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Alternative site decisions available in the approved Business Continuity Plan b. BCP Testing regularly conducted (e.g. Community Services in June 2021, City Property in June 2021)
<b>Objective ID or Webpage:</b>	a. A2676829 b. A2697601 and A2717374
<b>Control Strength Rating:</b>	3. Partially Effective

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<b>An evolving and improving approach to Information Technology Business Continuity (BC) and Disaster Recovery (DR) as business requirements and technology change</b>	
<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Implementation and testing of Dell VxRail Hyper-converged Infrastructure active/active environment - October 2018 (i.e. "live" processing and data on two sites at the same time, the Civic data-centre and the Adelaide City Council data-centre)</li> <li>b. 'IT Business Continuity, Recovery, and Contingency Plan' - August 2021</li> <li>c. Galpins Audit - IT Disaster Recovery Audit - September 2019</li> <li>d. Major test of tape backups and restores conducted in August 2022. Results satisfactory and as expected</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2209422</li> <li>b. A2578309</li> <li>c. A2366291</li> <li>d. A2900779</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Annual Risk and Resilience Plan is approved by the Executive and has a focus on community and organisational resilience</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. 2021-2022 Annual Risk and Resilience Plan</li> <li>b. Annual Plan approved by Executive (Executive Meeting Minutes - 19 May 2021)</li> <li>c. Enterprise Risk Management Framework</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2864014</li> <li>b. A2870362</li> <li>c. A2320271</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Asset Management Plans in situ providing risk based infrastructure maintenance plans</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT' Asset Management Plan is the strategic document that oversees the sustainable management and investment in assets, while its purpose is to maintain functionality of existing systems</li> <li>b. CWT Buildings Asset Management Plan 2021</li> <li>c. CWT Footpath Asset Management Plan 2021</li> <li>d. Open Space Plan 2021-2026</li> <li>e. CWT Roads Asset Management Plan 2021</li> <li>f. CWT Stormwater Asset Management Plan 2021</li> <li>g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2021</li> <li>h. Brown Hill Keswick Creek Catchment Stormwater Management Plan</li> <li>i. Sturt River Urban Catchments Stormwater Management Plan (Draft)</li> <li>j. Stormwater Management Plan (Draft)</li> <li>k. Brown Hill Keswick Creek Catchment Stormwater Management Plan</li> <li>l. [Draft] Sturt River Urban Catchments Stormwater Management Plan</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></li> <li>b. A2658820</li> <li>c. A2658819</li> <li>d. A2658818</li> </ul>

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	e. A2658821 f. A2658813 g. A2658817 h. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> i. A2743524 j. zA160609 k. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a> l. A2743524
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Community Resilience Program in situ for the purposes of building resilience within the community to emergency events</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Emergency and disaster information on CWT website b. Partnership in conjunction with Red Cross to deliver the 'Healthy in the Heat' program
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters">https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters</a> b. A2429152
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Consultants engaged to provide emergency management experience and expertise as well as new perspective to the program - i.e. for planning and associated testing</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. City of West Torrens EMP Engagement Letter Draft June 2016 b. EMBCP hazard risk assessments and plans completed c. EY Proposal for testing program - Assurance Plan d. CWT Assurance Plan e. LGRS selecting Emergency Management as a review topic in 2021 Risk evaluation
<b>Objective ID or Webpage:</b>	a. A1810100 b. A2095061 c. A2180704 d. A2302100 e. A2764181
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Council Commander and Incident Management Working Group (IMWG) appointed to manage emergency events</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Instrument of Appointment - Council Commander b. Instrument of Appointment - Council Liaison Officer c. Management Lead - LG Reform and Integrity, General Manager Business and Community Services and Resilience Officers have completed Council Commander and Local Government Liaison Officer training d. Emergency Management Plan
<b>Objective ID or Webpage:</b>	a. A2091762 b. A2099300 c. Sighted and in confidential HR folder

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<b>Control Strength Rating:</b>	d. <a href="https://objective.wtcc.sa.gov.au/id:A2347151/document/versions/published/renditions/Onscreen">https://objective.wtcc.sa.gov.au/id:A2347151/document/versions/published/renditions/Onscreen</a> 4. Majority Effective
<b>CWT complied with government Directions during Emergency Incident</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. COVID-safe plan step 3 Thebarton Community Centre b. SA Government roadmap for easing restrictions c. Public Activities Direction and FAQ d. CWT and State COVID Activity Restriction Levels - 28 April 2022
<b>Objective ID or Webpage:</b>	a. A2505062 b. <a href="https://www.covid-19.sa.gov.au/">https://www.covid-19.sa.gov.au/</a> c. A2503570 <a href="https://www.sahealth.sa.gov.au/wps/wcm/connect/public+content/sa+health+internet/conditions/infectious+diseases/covid-19">https://www.sahealth.sa.gov.au/wps/wcm/connect/public+content/sa+health+internet/conditions/infectious+diseases/covid-19</a> d. A2848423
<b>Control Strength Rating:</b>	5. Effective
<b>CWT is a member of the Western Adelaide Zone Emergency Management Committee which encourages communication and inter-agency workflow</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. CWT Member of the Western Zone Emergency Management Committee (WAZEMC). b. GMB&CS is the Chair of the WAZEMC and Management Lead - LG Reform and Integrity is member with the ORO as proxy. c. WAZEMC Plan d. WAZEMC and NAZEMC combined recovery exercise - 'Exercise Poseidon' - 2019 e. WAZEMC exercise in progress (November 2022)
<b>Objective ID or Webpage:</b>	a. A2902145 b. A2233367 and A2902145 c. A2722320 d. A2393921 (Report), A2291922 (participants), A2353587 (Participants Handbook) e. A2757031
<b>Control Strength Rating:</b>	4. Majority Effective
<b>CWT provides support to Local Government Functional Support Group (LGFSG) and the wider sector</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Local Government Liaison Officer (LGLO) in attendance at Mt Barker for Cudlee Creek Fire - December 2020 b. Email to Elected Members from CEO RE 'Thank you for CWT's support during Kangaroo Island Fires' c. Update from Local Government Liaison Officer Secondment with FSG at SA Health Control Centre
<b>Objective ID or Webpage:</b>	a. A2416804 b. A2420471 c. A2522907
<b>Control Strength Rating:</b>	5. Effective

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<b>CWT regularly communicate to the community and key stakeholders during an Emergency Incident</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. COVID-19 Recovery Communications and Engagement Plan</li> <li>b. Special Issue of Talking Points</li> <li>c. COVID-19 August 2020 update report to Council/Committee - 19 August 2020</li> <li>d. COVID-19 pre-brief presentation to Council - March 2021</li> <li>e. Executive COVID-19 update from the CEO</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2486932</li> <li>b. A2505902</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2020/agendas-2020">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2020/agendas-2020</a></li> <li>d. Refer to pre-brief schedule</li> <li>e. A2906629</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>CWT regularly liaise with the emergency services sector through the Local Government Functional Support Group (LGFSG)</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. LGFSG Briefings attended by CWT (Liaison Officers) in person on 11 May 2022</li> <li>b. FSG Operational Guidelines for library services, swimming centres and non-essential facilities</li> <li>c. FSG update re welfare checks</li> <li>d. FSG COVID-19 Council report - costings</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2906648</li> <li>b. A2492582</li> <li>c. A2509544</li> <li>d. A2493788</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>CWT seeks opportunities and actively participates in programs that contribute to sector wide emergency management initiatives</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT approval for NDRP funding</li> <li>b. Council Ready Program in place at the LGA</li> <li>c. Council Ready Health Check process completed at the CWT</li> <li>d. 'Poseidon' Recovery Workshop and Report</li> <li>e. Western Adelaide Zone Emergency Management Committee (WAZEMC) Emergency Workshop Exercise - November 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2051119</li> <li>b. A2199028</li> <li>c. A2257259</li> <li>d. A2393921 (Report), A2291922 (participants), A2353587 (Participants Handbook)</li> <li>e. A2906650</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>CWT took actions to safeguard Business Continuity during pandemic emergency incident</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity

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<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Building density mapping to ensure that staffed areas complied with the directions regarding 1.5 physical distancing and 4 square metre rules</li> <li>b. CWT specific signage/communication created to advise staff and visitors of hygiene, Physical distancing etc.</li> <li>c. Checklists created prior to Work From Home and Return to Work including workforce protocols and FAQ's</li> <li>d. CWT Contingency Plans (e.g. Finance)</li> <li>e. Critical Functions list (reviewed and working at separate locations)</li> <li>f. Maintenance of additional/contingency supplies of Cleaning and PPE - Logistics update</li> <li>g. Compass - 'Quick Bites' intranet page identifying current workplace directions</li> <li>h. CWT and State COVID-19 Activity Restriction Levels</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2502290</li> <li>b. A2531081 (entrance sign) &amp; A2531080 (Hand sanitiser poster)</li> <li>c. A2511743 (Managers checklist) &amp; A2490543 (Return to work FAQ)</li> <li>d. A2560785</li> <li>e. A2451298</li> <li>f. A2558508</li> <li>g. <a href="https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/COVID-19/COVID-quick-bites">https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/COVID-19/COVID-quick-bites</a></li> <li>h. A2848423</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Debriefs and lessons management processes undertaken</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. FSG Debrief from Fire season</li> <li>b. COVID-19 IMT debrief conducted by LGA Council Ready Facilitator</li> <li>c. COVID-19 Lesson learned from strategies implemented Report to Audit Committee</li> <li>d. Staff Lessons exercise - Continuous Improvement - Oct 2020</li> <li>e. IMWG Lessons - presentation 18 Feb 2021</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2443384</li> <li>b. A2563159</li> <li>c. A2563173</li> <li>d. qA85111</li> <li>e. A2637227</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Decisions made and actions taken at IMT and RMT level are risk assessed</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. COVID-19 IMT Agenda 21 May 2020</li> <li>b. COVID-19 RMT Minutes 1 July 2020</li> <li>c. COVID-19 risk assessments approved by GMB&amp;CS</li> <li>d. COVID-19 Standard Agenda Item</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2482468</li> <li>b. A2504914</li> <li>c. qA84403</li> <li>d. Sighted - Objective file Confidential</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Recovery Groups activated at the time of the emergency</b>	

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<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Workforce Sustainability sub group - action plan b. Economic Sustainability sub group - RMT Minutes re-formation c. Community Sustainability sub group - Terms of reference d. Infrastructure and Nat rural Sustainability sub group - recovery workshop
<b>Objective ID or Webpage:</b>	a. A2487265 b. A2484842 c. A2488345 d. A2544419
<b>Control Strength Rating:</b>	5. Effective
<b>Dedicated risk management team including emergency management and resilience to ensure the organisation and community are best prepared for incidents and events</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Management Lead - LG Reform and Integrity job description includes emergency management b. Organisational Resilience Officer/s job description includes emergency management
<b>Objective ID or Webpage:</b>	a. A2735985 b. A2169683 and A2169682
<b>Control Strength Rating:</b>	5. Effective
<b>EAP/ Trauma counselling program in place for group or individual debrief</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Information available to staff on Compass intranet and in a booklet form b. Employee Health and Wellbeing Policy
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Employee-Assistance-Program</a> b. A8649
<b>Control Strength Rating:</b>	5. Effective
<b>Emergency Management Plan in Place for the Western Region (West Torrens, Charles Sturt, Port Adelaide Enfield) involving SAFECOM, SAPOL, SES and MFS providing greater communication and planning between agencies</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Western Zone Emergency Management Plan - developed by Western Zone Emergency Management Committee - approved by Minister/SEMC
<b>Objective ID or Webpage:</b>	a. A2168811
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Emergency Management suite of documents and plans prepared and developed with staff including Operations and Recovery Plan, Hazard Plans, and Business Continuity Plan</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. CWT Business Continuity Plan b. CWT Emergency Management Framework



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<p><b>Objective ID or Webpage:</b></p>	<ul style="list-style-type: none"> <li>c. CWT Emergency Management Operations and Recovery Plan</li> <li>d. CWT Hazard Plan - Extreme Weather - Storm and Flood</li> <li>e. CWT Hazard Plan - Animal and Plant Disease</li> <li>f. CWT Hazard Plan - Extreme Weather - Heat</li> <li>g. CWT Hazard Plan - Urban Fire</li> <li>h. CWT Hazard Plan - Human Disease</li> <li>i. CWT Hazard Plan - Urban Transport Incident</li> <li>j. CWT Hazard Plan - Escape of Hazardous Material</li> <li>k. CWT Hazard Plan - Earthquake</li> <li>l. Annual Risk and Resilience Plan contains BCP review and testing</li> <li>m. EMBCP workshops with key staff</li> <li>n. EMBCP Presentation attended by key staff</li> <li>o. Proposed amendments consolidated for EMBCP (Example feedback provided) - EMBCP reviewed by EY to ensure consistency and best practice</li> <li>p. EMBCP hazard risk assessments and plans completed</li> <li>q. EY Proposal for testing program (Assurance Plan)</li> <li>r. CWT Emergency Management Assurance Plan</li> </ul>
<p><b>Control Strength Rating:</b></p>	<p>4. Majority Effective</p>

**Emergency Response Protocol for emergency preparedness and response (e.g. Flood/ Storm)**

<p><b>Control Owner:</b></p>	<p>Manager City Operations</p>
<p><b>Risk Title:</b></p>	<p>EMERGENCY MANAGEMENT AND RESILIENCE</p>
<p><b>Evidence:</b></p>	<ul style="list-style-type: none"> <li>a. 'Storm Mode' procedure (for both Storm and Flooding call-out response) - see 'Storm Mode' flowchart via compass inclusive of activation/deactivation trigger</li> <li>b. After hours staff roster - City Operations (e.g. 30 Aug 2021)</li> <li>c. General SOP's (e.g. Rapid Response Process)</li> </ul>
<p><b>Objective ID or Webpage:</b></p>	<ul style="list-style-type: none"> <li>a. <a href="https://cacao.com/api/v1/diagrams/FVjDxtmQXJzOzyIS.png?apiKey=iN0QdpmQnqRgMXhGpjiH&amp;width=1600">https://cacao.com/api/v1/diagrams/FVjDxtmQXJzOzyIS.png?apiKey=iN0QdpmQnqRgMXhGpjiH&amp;width=1600</a></li> <li>b. A2739895</li> <li>c. A2902724</li> </ul>
<p><b>Control Strength Rating:</b></p>	<p>5. Effective</p>

**Emergency safety training programs (Inc. Emergency evacuation drills) completed on a regular basis**

<p><b>Control Owner:</b></p>	<p>Manager People and Culture</p>
<p><b>Risk Title:</b></p>	<p>EMERGENCY MANAGEMENT AND RESILIENCE</p>

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<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Training reported on within Work Health Safety and Injury Management Performance Dashboard Reports (quarterly)</li> <li>b. All Fire Wardens trained for worker occupied buildings (e.g. 03/06/2021)</li> <li>c. Portable Fire Extinguisher Training - Depot Staff</li> <li>d. WHS Calendar of Events inclusive of scheduled evacuation drills and WHS training opportunities</li> <li>e. WHS and Injury Management Induction (Moodle online induction)</li> <li>f. WHS Induction and Training Policy - 2015</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a></li> <li>b. A2706547</li> <li>c. A2344415</li> <li>d. <a href="https://www.councilservices.city/overview">https://www.councilservices.city/overview</a></li> <li>e. <a href="https://wtcctraining.moodlecloud.com/login/index.php">https://wtcctraining.moodlecloud.com/login/index.php</a> <a href="https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists">https://www.westtorrens.sa.gov.au/Compass/People-and-Culture/Your-first-3-months/City-of-West-Torrens-Induction-policy-and-checklists</a></li> <li>f. A8586</li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**Executive direction is that development of open space or buildings takes into account aesthetically pleasing design to mitigate potential threats to public safety**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Executive Direction - New open spaces or buildings to mitigate potential threats to safety</li> <li>b. Crowded Places and Organisational Resilience Committee completed risk assessments on crowded and open spaces</li> <li>c. Strategic Resilience inclusion on Major Projects Group to ensure focus is given to crowded places</li> <li>d. Public Realm Design Manual incorporates Health, Wellbeing and Safety as one its Key Principles</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2049620</li> <li>b. A2147450</li> <li>c. A2318344</li> <li>d. A2420760</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Executive meets regularly for high level decision making during Emergency Incident Response**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Executive IMT Agenda</li> <li>b. Executive RMT Agenda</li> <li>c. Functional Role statements created for IMWG - Refer to Operations and Recovery Plan</li> <li>d. COVID-19 standing item</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2459903</li> <li>b. A2487572</li> <li>c. A2631498</li> <li>d. A2864014</li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**Federal and State Government plans, strategies, guidelines and task forces in place to prevent, prepare, respond and recover from emergency event provide additional external support to CWT plans, strategies and actions**

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<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Australia's Strategy for protecting Crowded Places from Terrorism</li> <li>b. Commonwealth's Hostile Vehicle Guidelines for Crowded Places guiding the mitigation of the consequences of such attacks -</li> <li>c. Countering Violent Extremism information available on Home Affairs website</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.nationalsecurity.gov.au/protect-your-business/crowded-places">https://www.nationalsecurity.gov.au/protect-your-business/crowded-places</a></li> <li>b. <a href="https://www.nationalsecurity.gov.au/protect-your-business/crowded-places/hostile-vehicle-attacks">https://www.nationalsecurity.gov.au/protect-your-business/crowded-places/hostile-vehicle-attacks</a></li> <li>c. <a href="https://www.homeaffairs.gov.au/about-us/our-portfolios/national-security/countering-extremism-and-terrorism/countering-violent-extremism-(cve)">https://www.homeaffairs.gov.au/about-us/our-portfolios/national-security/countering-extremism-and-terrorism/countering-violent-extremism-(cve)</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Food inspections, pest/ mosquito controls and notifiable disease communication protocols in place**

<b>Control Owner:</b>	Manager Regulatory Services
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Environmental Health Australia Managers Forum</li> <li>b. Notifiable Disease report from SA Health - July 2020</li> <li>c. Participation in LGFSG Waste Group - COVID 19</li> <li>d. Participation in LGFSG Visy Fire Response Group</li> <li>e. Coordination with PIRSA and Solo regarding fruit fly management</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2458994</li> <li>b. A2533849</li> <li>c. A2752690</li> <li>d. A2752688</li> <li>e. A2752833</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Hazard management plans in situ developed in conjunction with relevant departments and aligned with principles of Prevention, Preparedness Response and Recovery**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CWT Hazard Plan - Extreme Weather Storm and Flood</li> <li>b. CWT Hazard Plan - Animal and Plant Disease</li> <li>c. CWT Hazard Plan - Extreme Weather Heat</li> <li>d. CWT Hazard Plan - Urban Fire</li> <li>e. CWT Hazard Plan - Human Disease</li> <li>f. CWT Hazard Plan - Urban Transport Incident</li> <li>g. CWT Hazard Plan - Escape of Hazardous Material</li> <li>h. CWT Hazard Plan - Earthquake</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2416838</li> <li>b. A2127122</li> <li>c. A2857569</li> <li>d. A2127125</li> <li>e. A2127128</li> <li>f. A2127126</li> <li>g. A2127129</li> <li>h. A2127123</li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective

**Incident Management Team (IMT) formed for communication and decision making in response to emergency incident**

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<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. COVID-19 IMT Agenda 26 November 2020 b. COVID-19 IMT Minutes 26 November 2020
<b>Objective ID or Webpage:</b>	a. A2597045 b. A2597607
<b>Control Strength Rating:</b>	5. Effective
<b>Information regarding Telecross is provided to vulnerable residents</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Red Cross Telecross information provided on website
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters/Preparing-for-a-heat-wave">https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters/Preparing-for-a-heat-wave</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Innovative methods of providing service developed to maintain business continuity</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Click and collect (library services) b. Interim Work From Home Policy Developed c. Updated Risk Assessment Tool created d. Forms converted to an electronic format eg. change of position form
<b>Objective ID or Webpage:</b>	a. A2452749 b. A2454466 c. A2513854 d. A2461149
<b>Control Strength Rating:</b>	5. Effective
<b>Knowledge and training relating to depot knowledge for emergency preparedness</b>	
<b>Control Owner:</b>	Manager City Operations
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. LGA i-Responda training for all Depot Staff and key staff - August 2022 b. Executive and Managers trained in i-Responda c. LGA emergency safety module 'Flooding and Fast Moving Water' training completed by Depot staff and key staff - March 2019 d. i-Responda Bushfire training for identified Depot Staff - August 2022
<b>Objective ID or Webpage:</b>	a. A2706075 b. A2588280 c. A2588280 d. A289900
<b>Control Strength Rating:</b>	5. Effective
<b>LG Functional Support Group (LGFSG) is in Situ and mandated under the Fire and Emergency Services Act 2005, the Emergency Management Act 2004 and the State Emergency Management Plan in order to better facilitate and coordinate resources of Local Government</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE

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<b>Evidence:</b>	a. LG Functional Support Group Implementation program - Participating agency workshops b. Information notices received and acted upon as required ensuring greater cross-agency communication and resource sharing c. Resilience Team participated in the Review of LGFSG Strategic Plan (May - 2022)
<b>Objective ID or Webpage:</b>	a. A2023587 b. A2334881 c. A2906648
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Local government now represented on the State Emergency Management Committee and in the State Emergency Centre to provide greater communication and resource sharing opportunities</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. State Emergency Management Plan
<b>Objective ID or Webpage:</b>	a. <a href="https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan">https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Management Lead - LG Reform and Integrity is a part of Major Projects Group to ensure measures are taken to ensure safety of Crowded Places and embed greater Organisational Resilience</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Terms of Reference b. Agenda
<b>Objective ID or Webpage:</b>	a. A2318344 b. A2313272
<b>Control Strength Rating:</b>	3. Partially Effective
<b>New developments are controlled in the Brown Hill/ Keswick Creeks and River Torrens catchments</b>	
<b>Control Owner:</b>	Manager City Development
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Planning and Design Code b. Planning Development and Infrastructure Act 2016
<b>Objective ID or Webpage:</b>	a. <a href="https://code.plan.sa.gov.au/">https://code.plan.sa.gov.au/</a> b. <a href="https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx">https://www.legislation.sa.gov.au/LZ/C/A/Planning%20Development%20and%20Infrastructure%20Act%202016.aspx</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Notifications of weather warnings/creek monitoring is directed to identified staff for decision making relating to weather events</b>	
<b>Control Owner:</b>	Manager City Operations
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Bureau of Meteorology early warnings/ alerts (including flood warnings) provided to Council Membership via Council DL email address - floodwarnings@wtcc.sa.gov.au b. Remote sensor monitoring of creek levels - Access to remote sensor data (monitoring of creek levels) evidence in BOM service level specification

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<b>Objective ID or Webpage:</b>	c. Staff expertise and intimate knowledge of CWT through years of service allow for considered thought to changing weather patterns (i.e. understanding of high flowing creeks, likely areas for tree damage, etc.) a. A2846868 b. A2364642 c. Sighted within personnel files
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Level of insurance required reviewed annually with the LGRS (2022-23)
<b>Objective ID or Webpage:</b>	a. A2902532
<b>Control Strength Rating:</b>	5. Effective
<b>Pandemic specific documentation created both for Incident and Recovery phases of Emergency Incident</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. COVID-19 Incident Management Plan b. Listing of staff involved in critical functions and their location c. Operational Skills Matrix d. Departmental Contingency plans (e.g. Financial Services) e. Interim Work From Home Policy f. COVID-19 Recovery Communications and g. Engagement Plan g. CWT COVID-19 Incident Management Team (IMT) Decisions and Resulting Actions First Event h. Action Plan and Register -Incident Management i. Action Plan and Register- Recovery j. Skills and Succession Planning Matrix k. CWT Covid-19 Recovery Plan l. Departmental Recovery Plans (eg. development) m. Interim Workforce Leave (COVID-19) - Pandemic Policy (Special Leave) n. CWT and State COVID Activity Restriction Levels
<b>Objective ID or Webpage:</b>	a. A2483475 b. A2451298 c. A2462266 d. A2456356 (initial) & A2560785 (updated) e. A2508178 f. A2486932 g. A2452433 h. A2482168 i. A2461475 j. A2510915 k. A2477150 l. qA83504 m. A2460385 n. A2848423
<b>Control Strength Rating:</b>	5. Effective
<b>Protocols in place to cancel pre-organised Council events (e.g. weather related cancellations)</b>	
<b>Control Owner:</b>	Manager Strategy and Business

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<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Event cancellation protocols b. Summer Festival 2020/21 Report (adaptation of Summer Festival program as a result of COVID-19)
<b>Objective ID or Webpage:</b>	a. A2098203 b. A2543511
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Regular Information updates provided to staff regarding Emergency Incident</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Email from CEO - COVID-19 Update b. Email from CEO - Major Emergency Declaration and COVID-19 Special Leave Arrangements c. Email from GM Business and Community Services - Summary of COVID-19 Protocol Changes d. Email from GM Business and Community Services - COVID-19 Vaccine Booster Requirements e. Dedicated Incident intranet page - 'Quick Bites' - Online information identifying current workplace directions
<b>Objective ID or Webpage:</b>	a. A2906629 b. A2906774 c. A2906782 d. A2906785 e. <a href="https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/COVID-19/COVID-quick-bites">https://www.westtorrens.sa.gov.au/Compass/Health-and-Environment/COVID-19/COVID-quick-bites</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Risk Assessments conducted for shutting down or restarting programs and activities during an Emergency Incident are approved by Council Commander/GM B&amp;CS and incorporate incident specific risks</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Community Services programs risk assessments shutdown/opening b. Risk Assessment Restarting CAP meetings c. Risk Assessment Decision to allow meetings/training etc. between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID-19 resulting in minor symptoms d. Risk Assessment Decision to allow meetings/training etc. between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID-19 resulting in hospitalisation e. Risk Assessment Decision to allow meetings/training etc. between staff and external persons at CWT Civic Centre resulting in a staff member contracting COVID-19 resulting in Death f. Risk Assessment Folder containing all COVID-19 risk assessments approved by GMB&CS
<b>Objective ID or Webpage:</b>	a. A2528515 b. A2542725 c. A2522582 d. A2522580 e. A2522577 f. qA84403
<b>Control Strength Rating:</b>	5. Effective

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<b>Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilience organisation</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Enterprise Risk Management Policy available on website and PolicyHUB b. Enterprise Risk Management Framework available on PolicyHUB c. Annual Risk and Resilience Plan d. Dedicated and comprehensive risk management intranet pages on Compass e. LGRS Risk Evaluation Audit Report 2021
<b>Objective ID or Webpage:</b>	a. A5024 b. A2320271 c. A2671710 d. <a href="https://www.westtorrens.sa.gov.au/Compass/Resilience/Risk-Management">https://www.westtorrens.sa.gov.au/Compass/Resilience/Risk-Management</a> e. A2764181
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Robust systems for assets ensure well considered preparation for flooding events</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Existing drainage network is recorded in Conquest (Asset management software) b. Westmaps map example of drainage network under roads c. Routine Inspection Schedule for Stormwater Assets (Conquest/ Fusion) d. Bureau of Meteorology (BOM) auto-alert (automated email) e. Auto-alert received re Water Levels for the River Torrens
<b>Objective ID or Webpage:</b>	a. Refer to CWT asset management software Conquest b. A994213 c. A2203892 d. A2903350 e. A2891025
<b>Control Strength Rating:</b>	4. Majority Effective
<b>State Emergency management systems and procedures include Local Government leading to increased information flow and knowledge sharing</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Local Government Emergency Management Framework b. State Emergency Management Plan
<b>Objective ID or Webpage:</b>	a. <a href="https://www.lga.sa.gov.au/_data/assets/pdf_file/0032/472568/ECM_672733_v18_Local-Government-Emergency-Management-Framework-2019-update.pdf">https://www.lga.sa.gov.au/_data/assets/pdf_file/0032/472568/ECM_672733_v18_Local-Government-Emergency-Management-Framework-2019-update.pdf</a> b. <a href="https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan">https://dpc.sa.gov.au/responsibilities/security-and-emergency-management/state-emergency-management-plan</a>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Temporary centres available (Library) during emergency events to provide refuge</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	a. Library location identified on CWT website as a possible heat refuge



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<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters/Preparing-for-a-heat-wave">https://www.westtorrens.sa.gov.au/Council/Emergencies-and-disasters/Preparing-for-a-heat-wave</a>
<b>Control Strength Rating:</b>	3. Partially Effective
<b>Training and development of staff relating to emergency safety protocols and procedures for Local Government employees</b>	
<b>Control Owner:</b>	Manager City Assets and City Operations
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. LGA i-Responda Essentials training completed for all Depot Staff and other key stakeholders - August 2022</li> <li>b. LGA 'Flooding and Fast Moving Water' training completed by all depot staff and other key stakeholders - March 2019 (e.g. 19 March calendar appointment)</li> <li>c. LGA i-Responda 'Bushfire' training completed by relevant depot staff - August 2022</li> <li>d. Western Adelaide Zone Emergency Recovery Exercise - Sept 2019 (Attendees)</li> <li>e. Western Adelaide Zone Emergency Management Storm Exercise - Oct 2022 (Participants invitation)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2234113 (2018), fA48747 (2021), A2909721 (2022)</li> <li>b. A2366003</li> <li>c. A2906648</li> <li>d. A2360858</li> <li>e. A2903363</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Western Adelaide Zone Emergency Management Committee (WAZEMC) identifies key hazards (risks) for the western region</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. WAZEMC Emergency Management Plan</li> <li>b. WAZEMC Extreme Storm Risk Management Report</li> <li>c. Western and Northern Zone joint Emergency Management Exercise(Facilitators Guide for Exercise Poseidon - 03 September 2019)</li> <li>d. Western and Northern Zone joint Emergency Management Exercise (Participants Guide for Exercise Poseidon - 03 September 2019)</li> <li>e. Western and Northern Zone joint Emergency Management Exercise (Exercise Poseidon Findings and Recommendations)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2165827</li> <li>b. A1908527</li> <li>c. A2367309</li> <li>d. A2367308</li> <li>e. A2393919</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>WHS &amp; IM plan and programs, policies, procedures, standard operating guidelines (non-WHS) in place</b>	
<b>Control Owner:</b>	Manager People and Culture
<b>Risk Title:</b>	EMERGENCY MANAGEMENT AND RESILIENCE
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. WHS &amp; IM System</li> <li>b. Work Health Safety and Injury Management Improvement Plan</li> <li>c. SOPs/SWPs available on Intranet/ mobile technology</li> <li>d. WHS and Injury Management Lead Policy - 2021</li> <li>e. WHS and IM Planning, Monitoring and Review Policy - 2019</li> <li>f. Policy Hub</li> </ul>

<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports">https://www.westtorrens.sa.gov.au/Compass/WHS/WHS-and-IM-Performance-Dashboard-Reports</a> b. A2727088 c. <a href="http://fusion/registerEngine/registers/whsdocs/">http://fusion/registerEngine/registers/whsdocs/</a> d. A2662913 e. A8392 f. <a href="http://fusion/policyhub/">http://fusion/policyhub/</a>
<b>Control Strength Rating:</b>	5. Effective

**STR 6 ASSET MANAGEMENT & URBAN FORM**

**Primary Category:** Budget/Financial  
**Responsible Officer:** General Manager Business and Community Services

Initial		Revised	
Consequence	Major	Consequence	Major
Likelihood	Likely	Likelihood	Unlikely

Risk Rating	Extreme	Risk Rating	Moderate
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Failure to adequately maintain assets (including facilities and property) and infrastructure leading to increased costs, increased damage caused by deterioration or emergency events and increased damage to reputation
- b) Failure to meet or consider the needs or changing expectations/ priorities of the community, external agency infrastructure projects or changing government needs
- c) Failure to consider how environmental, sustainability and climate change issues may impact on the asset or the asset impacting on those issues over the course of the life cycle of the asset
- d) Failure to consider changes in technology/ innovation when planning for designing of or considering the life cycle of an asset
- e) Failure to recognise trends, capitalise on opportunities, engage with the community and ongoing changes to inner metropolitan urban form and adequately plan for or implement appropriate systems, programs, resources and process or mitigation strategies needed as a result of increased demand for and/ or change in use of Council infrastructure and assets, services and resources caused by increased density of population and changing community landscape
- f) Failure to facilitate an effective working relationship with State Government resulting in lack of effective communication and missed opportunities to advocate on behalf of residents regarding changes in strategy or major infrastructure projects (e.g. the North-South Corridor)
- g) Inability to appropriately manage sustainable growth in development whilst providing assurances that infill occurs in-line with CWT's ability to provide and maintain assets, infrastructure and services
- h) The inability to support the character and amenities of an area leading to poor community outcomes.

**Existing Controls:**

- Adhoc maintenance requests as initiated from Customer Requests
- Alert process in situ for lodged development applications whereby notification is received by all relevant Departments to ensure well considered evaluation and response
- Assets are purchased and/ or disposed in line with policy to ensure open, transparent and informed decision making
- Asset Management Plans in situ
- Capital Works programs and Maintenance Budgets
- City Assets seeks opportunities to obtain suitable Grants for the implementation of infrastructure (where possible)
- City Assets successfully receive Awards recognising merit for works identifying with innovation/ Best Practice
- City Property successfully receive Awards recognising merit for works identifying with innovation/ Best Practice
- Cohesive systems are in situ to ensure departments across CWT receive notification relating to new builds
- 'Condition Audits' for Infrastructure Assets
- Conquest (Asset Management System) includes the capability to list assets, capture data, program and record inspections and link to mobile, customer request and graphical information systems
- CWT encourages and promotes consultation with key stakeholders and the community regarding proposed planning changes
- CWT provides feedback and commentary regarding legislative updates and requests for submissions
- CWT provides information and updates to Elected Members and the Community in regards to PDI Act changes
- CWT provides response to consultation and advocates on behalf of its community regarding changes to the PDI Act and Regulations
- CWT receive ongoing Information and education from a wide variety of sources to keep up to date with any changes in the PDI act and its implementation
- Dedicated Strategy team to develop CWT strategies, plans and submissions
- Dedicated City Property Department that oversee all CWT property maintenance and leasing requirements ensuring that infrastructure is appropriately managed
- Future Planning for CWT assets ensuring long term consideration for infrastructure
- Grants are actively sourced to ensure best community outcomes
- IT Asset Management systems include capabilities to forecast, budget, source, implement and dispose of assets
- Long Term Financial Plans identifying Asset Management expenditure (inclusive of maintenance and renewal) ensuring long term consideration for infrastructure
- Major Projects are closely managed to ensure outcomes and targets are met
- Masterplans produced for significant developments to ensure thorough consideration for the new asset
- Member of networks and committees that allow for robust planning for creeks and rivers
- Mobile device management includes the ability to present real time information (inspections etc.)
- Notification process in place for changes to legislation
- Plans, Policies and Strategies in situ providing guidance on decision making
- Plans, Policies and Strategies in Situ providing guidance on decision making for public realm
- Regular contact and participation in Member networks regarding Plans and Planning to connect with other professionals
- Regular contact and participation in networking and relevant associations/ working parties to connect with other local government professional
- Scheduled site visits are undertaken to ensure that Assets are appropriately maintained and managed
- Staff access training and networking opportunities to maintain knowledge (i.e. changes to legislation, best practice, market trends, awareness of products in the market, supplier knowledge, etc.)

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**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Adhoc maintenance requests initiated from Customer Requests</b>	
<b>Control Owner:</b>	Manager City Operations
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. City Operations undertake adhoc maintenance via customer requests in Pathway - e.g. sign repair
<b>Objective ID or Webpage:</b>	a. A2203507
<b>Control Strength Rating:</b>	5. Effective
<b>Alert process in situ for lodged development applications whereby notification is received by all relevant Departments to ensure well considered evaluation and response</b>	
<b>Control Owner:</b>	Manager City Development
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Automated referral process for City Assets/ City Operations/ and Waste Teams for infill requests (i.e. impact on street trees, stormwater, waste, etc..) via Continuous Improvement PDI Act Process Review b. Plan SA Portal (accessible to City Development, City Assets, City Planning, Waste Teams)
<b>Objective ID or Webpage:</b>	a. A2910836 b. A2911515, <a href="https://plan.sa.gov.au/">https://plan.sa.gov.au/</a>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>Assets are purchased and/or disposed in line with policy to ensure open, transparent and informed decision making</b>	
<b>Control Owner:</b>	Manager City Property
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Reporting to Council - Purchase of Morphett Road Depot (2017) b. Consultation for the attempted Sale of Road (e.g. Weaver Road) c. Disposal of Assets - consultation with Council (e.g. Sale of Marion Road Depot - Aug 2021) d. Leases, Masterplans, and Major Projects are presented to Committee and Council - Refer to standing item 'Property and Facilities Updates' within 'City Facilities and Waste Recovery General Committee Agenda' 26 July 2022
<b>Objective ID or Webpage:</b>	a. A2203507 b. A2545278 c. A2869992 d. A2883868
<b>Control Strength Rating:</b>	5. Effective
<b>Asset Management Plans in situ</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. CWT' Asset Management Plan 2020/2030 is the strategic document that oversees the sustainable management and investment in assets. Its purpose is to maintain functionality of existing systems b. CWT Buildings Asset Management Plan 2021 c. CWT Footpath Asset Management Plan 2021 d. CWT Recreation & Open Space Asset Management Plan 2021-2026

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e. CWT Roads Asset Management Plan 2021  
 f. CWT Stormwater Asset Management Plan 2021  
 g. CWT Vehicles (Fleet) Plant and Equipment Asset Management Plan 2021  
 h. Development of Maintenance Management Plans (i.e. Open Space Management Plan 2021-2026)  
 i. Transport Strategy

**Objective ID or Webpage:** a. <https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans>  
 b. A2658820  
 c. A2658819  
 d. A2658818  
 e. A2658821  
 f. A2658813  
 g. A2658817  
 h. <https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans>  
 i. <https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans>

**Control Strength Rating:** 4. Majority Effective

**Capital Works programs and Maintenance Budgets**

**Control Owner:** Manager City Assets  
**Risk Title:** ASSET MANAGEMENT & URBAN FORM  
**Evidence:** a. Infrastructure Project Plans (e.g. refer to documentation for - Rutland Ave Lockleys)  
 b. Adopted Budget and Annual Business Plan 2022-23  
**Objective ID or Webpage:** a. qA81957  
 b. <https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports>  
**Control Strength Rating:** 5. Effective

**City Assets seeks opportunities to obtain suitable Grants for the implementation of infrastructure (where possible)**

**Control Owner:** Manager City Assets  
**Risk Title:** ASSET MANAGEMENT & URBAN FORM  
**Evidence:** a. Adopted Budget and Annual Business Plan 2022/23  
 b. Roads to Recovery (Department of Infrastructure, Transport, Regional Development and Communications) via the Local Roads and Community Infrastructure Program  
 c. State Black Spot Funding (2021-22) - DIT  
 d. Bridges Renewal Program 2021 (x2 Bridges; Daily Street; Watson/Beare Avenue)  
**Objective ID or Webpage:** a. <https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports>  
 b. A2508136  
 c. A2729453  
 d. A2497505  
**Control Strength Rating:** 5. Effective

**City Assets successfully receive Awards recognising merit for works identifying with innovation/ Best Practice**

**Control Owner:** Manager City Assets  
**Risk Title:** ASSET MANAGEMENT & URBAN FORM  
**Evidence:** a. 2020 LG Professionals Federal Awards; Innovation Management Initiatives Category - Fusion Mobility received a 'Highly Commended' award - 2020  
 b. CWT was awarded a High Commendation in the 'Bruce MacKenzie Landscape Award' in the 'National Think Brick 2022 Awards'

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<p><b>Objective ID or Webpage:</b> a. A2774801 b. <a href="https://www.youtube.com/watch?v=mHSfuSfm4Y4">https://www.youtube.com/watch?v=mHSfuSfm4Y4</a></p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<b>City Property successfully receive Awards recognising merit for works identifying with innovation/ Best Practice</b>
<p><b>Control Owner:</b> Manager City Property</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. 2021 - Colorbonds Award for Steel Architecture for Lockley's Oval Redevelopment b. 2019 - AILA SA Landscape Architecture Award for Hilton Memorial Gardens Playspace</p> <p><b>Objective ID or Webpage:</b> a. <a href="https://www.architecture.com.au/awards/2021-awards/2021-sa-architecture-awards-winners-2">https://www.architecture.com.au/awards/2021-awards/2021-sa-architecture-awards-winners-2</a> b. <a href="https://landscapeaustralia.com/articles/winners-revealed-2019-sa-landscape-architecture-awards/">https://landscapeaustralia.com/articles/winners-revealed-2019-sa-landscape-architecture-awards/</a></p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<b>Cohesive systems are in situ to ensure departments across CWT receive notification relating to new builds</b>
<p><b>Control Owner:</b> Manager City Assets</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. Referral system through Plan SA/ Conquest whereby City Development shares information relating to new builds with the City Assets Team for their consideration/ input</p> <p><b>Objective ID or Webpage:</b> a. A2910836</p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<b>'Condition Audits' for Infrastructure Assets</b>
<p><b>Control Owner:</b> Manager City Assets</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. Bridges and Footbridges Audit - 2017 b. Roads and Kerb and Gutter Audit - 2015 c. Stormwater and underground SWA Audit - rolling program (annual conditions audit in line with Capital Works Program) d. Routine Inspection roll-out as per Annual Asset Management Plans</p> <p><b>Objective ID or Webpage:</b> a. A1962411 b. A1104538 c. A2134398 d. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<b>Conquest (Asset Management System) includes the capability to list assets, capture data, program and record inspections and link to mobile, customer request and graphical information systems</b>
<p><b>Control Owner:</b> Manager City Assets</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. Conquest - Reporting and Recording database for housing inspection data b. Conquest Inspection data c. Conquest link to (GIS) Graphical Information Systems d. Conquest Asset Inspection options</p> <p><b>Objective ID or Webpage:</b> a. A2755691 b. A2203892</p>

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<b>Control Strength Rating:</b>	c. A2203894 d. A2203895 5. Effective
<b>CWT encourages and promotes consultation with key stakeholders and the community regarding proposed policy planning changes</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Draft Planning and Design Code Consultation Phase Three Functional Advertising community consultation sessions b. Public and Elected Member Briefings for the Planning and Design Code c. Information collaborated between strategy team host briefings for staff (e.g. Planning Reform) d. Gazetted information sent directly to Manager and TL for their information/awareness
<b>Objective ID or Webpage:</b>	a. A2391802 b. A2390660 c. A2757284, A2757281, A2757289, A2757290 d. A2749971
<b>Control Strength Rating:</b>	5. Effective
<b>CWT provides feedback and commentary regarding legislative updates and requests for submissions</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. State Planning Policy Response b. Lockleys Code Amendment c. Glandore Code Amendment d. Public Safety Areas Response e. Mooringe Avenue Code Amendment - Letter to the Minister of Planning f. Heritage Review Project g. Future Code Amendments Review Project h. Miscellaneous And Technical Code Amendment
<b>Objective ID or Webpage:</b>	a. A2241270 b. A2769011 c. A2524489 d. A219098 e. A2735400 f. A2408980 g. A2827499 h. A2907335
<b>Control Strength Rating:</b>	4. Majority Effective
<b>CWT provides information and updates to Elected Members and the Community regarding changes to PDI Act/Planning and Design Code</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Agenda Items - Item 21.3 - Planning, Development and Infrastructure Act: Anzac Highway, Glandore - Refer to Council Meeting 07 September 2021 b. Information on CWT website references new planning system and links to Plan SA c. Regular reporting relating to legislation (e.g. Monthly activities Report to Council via Manager City Development)



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<p><b>Objective ID or Webpage:</b> a. A2524489                  b. <a href="https://www.westtorrens.sa.gov.au/Building-and-Planning/Development-applications">https://www.westtorrens.sa.gov.au/Building-and-Planning/Development-applications</a> (link to Plan SA Portal)                  c. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<p><b>CWT provides response to consultation and advocates on behalf of its community regarding changes to the PDI Act and Regulations</b></p>
<p><b>Control Owner:</b> Manager Strategy and Business</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b>                  a. Proposed amendments to the PDI Regulations - Administration response                  b. Response to LGA RE: PDI Regulations - Fees and Charges                  c. CEO Letter to State Planning Commissioners advocating for public consultation                  d. West Torrens Council Draft Planning and Design Code Response</p> <p><b>Objective ID or Webpage:</b> a. A2563589                  b. A2555309                  c. A2355168                  d. A2437094</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>CWT receive information and education from a wide variety of sources to keep up to date with any changes in the PDI Act and its implementation</b></p>
<p><b>Control Owner:</b> Manager City Development</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b>                  a. Legal advice sought from Normans and other Legal Providers                  b. Plan SA - online training video modules eg. - Request and respond to referrals (internal and External) using South Australia's new planning system - 01 Sept 2021                  c. Monthly LGA Council 'catch up'                  d. Plan SA Guide to the plan and design code rural and urban council areas                  e. DIT Planning ahead newsletter                  f. AIBS Newsletters                  g. Planning Institute of Australia Newsletters (PIA)                  h. Building Standard newsletter (quarterly) - 'The Building Standard'                  i. Manager City Development member LGA 'Heads of Planning Reference Group' - Refer to meeting minutes August 2022                  j. Plan SA Users Forum, monthly meetings, and mailing list</p> <p><b>Objective ID or Webpage:</b> a. A2617553 Refer to 'Planning Legal Advice' Folder within Objective                  b. <a href="https://plan.sa.gov.au/about/learning_and_support">https://plan.sa.gov.au/about/learning_and_support</a>                  c. A2561910                  d. A2374215                  e. A2504127                  f. A2910800                  g. A2910796                  h. <a href="https://plan.sa.gov.au/news/view_newsletter?newsitem=910229">https://plan.sa.gov.au/news/view_newsletter?newsitem=910229</a>                  i. A2910828                  j. A2910806</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>Dedicated Strategy team to develop CWT strategies, plans and submissions</b></p>
<p><b>Control Owner:</b> Manager Strategy and Business</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p>

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<p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Organisational chart</li> <li>b. Position descriptions outline requirements of role</li> <li>c. significant experience and qualifications of team members</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A1271437</li> <li>b. Confidential - stored on file</li> <li>c. Confidential - within personnel file</li> </ul> <p><b>Control Strength Rating:</b></p> <ul style="list-style-type: none"> <li>5. Effective</li> </ul>
<b>Dedicated City Property Department that oversee all CWT property maintenance and leasing requirements ensuring that infrastructure is appropriately managed</b>
<p><b>Control Owner:</b> Manager City Property</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Organisational chart</li> <li>b. Buildings Asset Management Plan - 2020</li> <li>c. Adopted Budget and Annual Business Plan 2022-23 (inclusive of Long Term Financial Plan)</li> <li>d. Job Descriptions maintained on file</li> <li>e. Internal Audits (e.g. LGRS Risk Evaluation 2021, Contractor Management Audit 2018)</li> <li>f. Building Asset Audits - e.g. Summary Report - Building Condition Assessment 2022</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A1271437</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></li> <li>d. Refer to personnel file</li> <li>e. A2764181, A2284666</li> <li>f. A2871221</li> </ul> <p><b>Control Strength Rating:</b></p> <ul style="list-style-type: none"> <li>5. Effective</li> </ul>
<b>Grants are actively sourced to ensure best community outcomes</b>
<p><b>Control Owner:</b> Manager City Property</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Adopted Budget and Annual Business Plan 2022/23 (refer to 'Grants and subsidies')</li> <li>b. Regular Reporting to Council, City Facilities and Waste Recovery Committee - Refer to standing item 'Property and Facilities Updates' within 'City Facilities and Waste Recovery General Committee' Agenda, 26 July 2022</li> <li>c. 'Grant Register Report' regularly presented to Council and Standing Committee - refer to Agenda 20 July 2022 (08 Dec 2021, 15 Feb 2022, etc.)</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a></li> <li>b. A2883868</li> <li>c. A2720020</li> </ul> <p><b>Control Strength Rating:</b></p> <ul style="list-style-type: none"> <li>4. Majorly Effective</li> </ul>
<b>IT Asset Management systems include capabilities to forecast, budget, source, implement and dispose of assets</b>
<p><b>Control Owner:</b> Manager Information Services</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. The IT Asset Register function in CWT' Helpdesk system is used for asset lifecycle forecasting, budget development, asset replacement and disposal.</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. Sighted - Asset Register within Helpdesk system</li> </ul> <p><b>Control Strength Rating:</b></p> <ul style="list-style-type: none"> <li>5. Effective</li> </ul>

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<b>Long Term Financial Plans identifying Asset Management expenditure (inclusive of maintenance and renewal) ensuring long term consideration for infrastructure</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Adopted Budget and Annual Business Plan 2022/23 (identifying Long Term Financial Plans)</li> <li>b. Transport Strategy (i.e. Transportation for the next generation 2025. CWT Transport Strategy considers the future traffic and parking demands in the arterial and local road networks over the next 20 years.)</li> <li>c. Mitigation Works (e.g. West Beach Flood Wall)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Services/Streets-roads-footpaths-and-restrictions/Traffic-transport-road-safety-and-speed-limits/Traffic-and-transport">https://www.westtorrens.sa.gov.au/Services/Streets-roads-footpaths-and-restrictions/Traffic-transport-road-safety-and-speed-limits/Traffic-and-transport</a></li> <li>c. A2183277</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Major Projects are closely managed to ensure outcomes and targets are met</b>	
<b>Control Owner:</b>	Manager City Property
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Adopted Budget and Annual Business Plan 2022/23 (identifying Long Term Financial Plans)</li> <li>b. Regular Reporting to Council, City Facilities and Waste Recovery Committee - Refer to standing item 'Property and Facilities Updates' within 'City Facilities and Waste Recovery General Committee' Agenda, 26 July 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a></li> <li>b. A2883868</li> </ul>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>Masterplans produced for significant developments to ensure thorough consideration for the new asset</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Apex Park Masterplan</li> <li>b. Weigall Oval Stage 1 Masterplan</li> <li>c. Kings Reserve and Thebarton Oval</li> <li>d. Major Projects Group (Meeting Agenda - Sept 2022)</li> <li>e. [Draft] Stormwater Management Plan (undergoing community consultation)</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2150475</li> <li>b. A2333404</li> <li>c. A2169436</li> <li>d. A2906806</li> <li>e. A2859191</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Member of networks and committees that allow for robust planning for creeks and rivers</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. CEO is a member Brown Hill Keswick Creek (BHKC) Steering Committee - Meeting Minutes 23 June 2021</li> <li>b. GM Urban Services is on the BHKC Technical Group Brownhill Keswick Creek Stormwater Project - Steering Group Minutes</li> </ul>

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	c. Working closely with the SMA in relation to the development and implementation of the BHKC Plan d. Committee member - Sturt Creek Catchment Plans
<b>Objective ID or Webpage:</b>	a. A2716822 b. A1512827 c. A344815 d. A1149969
<b>Control Strength Rating:</b>	4. Majority Effective

**Mobile device management includes the ability to present real time information (inspections etc.)**

<b>Control Owner:</b>	Manager Information Services
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Pathway customer request system allows information to be added and viewed in the field b. CWT used 'MobileIron' mobile device management platform from 2012 to 2021 to control external access to IT network and systems. (e.g. BYOD Access Agreement Form) c. The in-house developed "Fusion" middleware platform allows management of real-time community asset information via mobile devices. Won the 2020 Excellence in Asset Management at IPWEA SA d. Over 95% of mobile devices have been moved to Microsoft InTune product (part of the M365 suite) during 2021/22
<b>Objective ID or Webpage:</b>	a. A2051581 b. A831090 c. A2901090 <a href="https://www.ipwea.org/southaustralia/events/sa2020conference/2020-award-winners">https://www.ipwea.org/southaustralia/events/sa2020conference/2020-award-winners</a> d. A2901110 (Microsoft InTune screenshot 2 <sup>nd</sup> Sept 2022)
<b>Control Strength Rating:</b>	5. Effective

**Notification process in place for changes to legislation**

<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	a. Policy register (Policy HUB) b. Legislative Progress Report presented to Council once per month (refer to Council Agenda 21 Sept 2021) c. Reports refer to legislative requirements when relevant (refer to Agenda - 18 May 2021) d. LGA Circulars discussed in Exec e. Legislative Compliance Audits f. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information
<b>Objective ID or Webpage:</b>	a. <a href="http://fusion.wtcc.sa.gov.au/policyHub/index.cfm">http://fusion.wtcc.sa.gov.au/policyHub/index.cfm</a> b. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports">https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports</a> c. <a href="https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports">https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports</a> d. Executive Management Team Minutes sighted e. A2749249 f. A2634378
<b>Control Strength Rating:</b>	5. Effective

**Plans, Policies and Strategies in situ, providing guidance on decision making for new development within the public realm**

<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM

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<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Code Amendments</li> <li>b. Recreation and Open Space Plan 2021</li> <li>c. 30 year Plan for Greater Adelaide</li> <li>d. Planning, Development and Infrastructure (PDI) Act</li> <li>e. Sale and Disposal of Assets Policy</li> <li>f. [Draft] Waste and Resource Recovery Strategy</li> <li>g. All Asset Management policies - refer to public website</li> <li>h. Council Enforcement Policy</li> <li>i. Public Realm Design Manual</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://plan.sa.gov.au/have_your_say/code_amendments">https://plan.sa.gov.au/have_your_say/code_amendments</a></li> <li>b. A2128632</li> <li>c. <a href="https://livingadelaide.sa.gov.au/__data/assets/pdf_file/0003/319809/The_30-Year_Plan_for_Greater_Adelaide.pdf">https://livingadelaide.sa.gov.au/__data/assets/pdf_file/0003/319809/The_30-Year_Plan_for_Greater_Adelaide.pdf</a></li> <li>d. <a href="https://www.legislation.sa.gov.au/LZ/C/A/PLANNING%20DEVELOPMENT%20AND%20INFRASTRUCTURE%20ACT%202016.aspx">https://www.legislation.sa.gov.au/LZ/C/A/PLANNING%20DEVELOPMENT%20AND%20INFRASTRUCTURE%20ACT%202016.aspx</a></li> <li>e. A8554</li> <li>f. A2892447</li> <li>g. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> <li>h. A2661482</li> <li>i. A2420760</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Regular contact and participation in Member networks regarding Plans and Planning to connect with other professionals</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Adopted Budget and Annual Business Plan summary provides contributions to BHKC works (2022/23) - Commitment by all Councils involved in Brownhill/Keswick creeks to form a Regional subsidiary to implement the Stormwater Management Plan</li> <li>b. Brown Hill Keswick Creek (BHKC) Plan - March 2016 (Approval of the Brown Hill/ Keswick Creeks Stormwater Plan Part A and part B by all five councils - March 2016)</li> <li>c. Lower Sturt Catchment Management Plan</li> <li>d. BHKC Stormwater project execution plan</li> <li>e. River Torrens Linear Park Strategic Integrated Asset Management Plan</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> (refer to Adopted Budget and Annual Business Plan 2022/23)</li> <li>b. <a href="https://bhkcstormwater.com.au/wp-content/uploads/2016/03/bhkc20160311d-smp-figures.pdf">https://bhkcstormwater.com.au/wp-content/uploads/2016/03/bhkc20160311d-smp-figures.pdf</a></li> <li>c. A1149969</li> <li>d. <a href="https://bhkcstormwater.com.au/">https://bhkcstormwater.com.au/</a></li> <li>e. A1768103</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Regular contact and participation in networking and relevant associations/working parties to connect with other local government professional</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	ASSET MANAGEMENT & URBAN FORM
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Inner Rim Planners Group</li> <li>b. LGA fortnightly catch-up</li> <li>c. Regular contact with AGD (Policy related/ Code/ helpdesk)</li> </ul>

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<p><b>Objective ID or Webpage:</b> a. A2755361 b. A2755367 c. A2755368 d. A2755369 e. A2755357</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>	<p>d. AGD monthly Planners Forum e. Adelaide and Parafield Airport Planning Coordination Forum</p>
<b>Scheduled site visits are undertaken to ensure that Assets are appropriately maintained and managed</b>	
<p><b>Control Owner:</b> Manager City Property</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. Adopted Budget and Annual Business Plan 2022/23 inclusive of Long Term Financial Plans considers the life of the Asset b. Routine Inspection Schedule for all Assets (Conquest/ Fusion)</p> <p><b>Objective ID or Webpage:</b> a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> b. Refer to CWT asset management software Conquest</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>	
<b>Staff access training and networking opportunities to maintain knowledge (i.e. changes to legislation, best practice, market trends, awareness of products in the market, supplier knowledge, etc.)</b>	
<p><b>Control Owner:</b> Manager City Property</p> <p><b>Risk Title:</b> ASSET MANAGEMENT &amp; URBAN FORM</p> <p><b>Evidence:</b> a. IPWEA Events - e.g. IPWEA Excellence Awards Dinner 2022 b. Professional development attendance at Conferences and Seminars (eg. Wallman's Seminar Re Leasing Community Land Management Plans) c. Employees are appropriately trained (e.g. White Card, WZTM training, i-Responda essentials, Confined Spaces training) - refer to WZTM 2021 d. Maintain appropriate tickets (e.g. Forklift High Risk Work Licence Training, WZTM) e. Attend WHS (internal) training (Refer to WHS Calendar of Events inclusive of scheduled evacuation drills and WHS training opportunities) f. Training certificates registered in personnel files</p> <p><b>Objective ID or Webpage:</b> a. A2910776 b. A2440084 c. A2715374 d. A2429321 e. <a href="https://www.councilservices.city/overview">https://www.councilservices.city/overview</a> f. Refer to personnel files - confidential</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>	

**STR 7 WASTE AND RECYCABLES MANAGEMENT**

**Primary Category:** Budget/Financial  
**Responsible Officer:** General Manager Business and Community Services

<u>Initial</u>		<u>Revised</u>	
<b>Consequence</b>	Major	<b>Consequence</b>	Major
<b>Likelihood</b>	Moderate	<b>Likelihood</b>	Unlikely

<b>Risk Rating</b>	<b>High</b>	<b>Risk Rating</b>	<b>Moderate</b>
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Failure to manage the collection and processing of waste and recyclables (including during emergency events) leading to a loss of control over waste management costs, public health concerns, amenity issues and increased resources going to landfill
- b) Failure to implement or manage appropriate plans, processes, contracts and systems or consider sector innovation to appropriately manage challenges and/ or capitalise on opportunities presented as a result of changing market conditions including a loss of competitiveness regarding waste and recyclables management in the local government sector and broader economy
- c) Failure to meet community expectations or appropriately educate the community with regard to waste and recyclables management

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**Existing Controls:**

- Actions of the waste team are determined by the Annual Service Plan
- City Assets are using innovative recycled products to augment routine traditional asphalt upgrades (i.e. asphalt product containing recycled rubber, glass, and toner cartridges)
- Consultants are engaged where required to add value to process reviews and contract negotiations
- Consultants engaged where required to add value to process reviews and contract negotiations
- CWT Business Continuity Plan identifies waste management as a critical function
- CWT has strong contracts and supplier relationships to appropriate manage market changes
- CWT provides feedback and commentary regarding legislative update and requests for submission
- Dedicated Waste Management team
- Grant funding applications identified and applied for where possible to improve waste solutions across the council area
- Notification process in place for changes to legislation
- Organisational Budget and Plan in Situ inclusive of Waste Management targets
- Regular participation in networking and relevant associations/ working parties to connect with other local government waste professionals
- Strong education programs in place for customers to reduce waste (and to provide feedback)
- Waste Management has a dedicated Strategic Action within the Community Plan
- Waste Management practices in situ (including necessitating process improvement)
- Waste Minimisation and Recycling Services Policy is in place to guide waste practices in the area
- Waste team actively engage with Events team to provide waste improvement ideas for events hosted in the CWT area
- Waste Team are developing strong networks within Council to encourage and influence others to improve their waste options/ opportunities within their Work Plans
- Waste team completes regular annual reporting to the EPA as well as inspections and audits of waste facilities

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Actions of the waste team are determined by the Annual Service Plan</b>	
<b>Control Owner:</b>	Manager Regulatory Services
<b>Risk Title:</b>	WASTE & RECYCLABLES MANAGEMENT
<b>Evidence:</b>	a. Adopted Budget and Annual Business Plan 2022-23 b. [Draft] Waste and Resource Recovery Strategy 2022-2032 (inclusive of implementation plan)
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a> b. A2892447
<b>Control Strength Rating:</b>	5. Effective
<b>City Assets are using innovative recycled products to augment routine traditional asphalt upgrades (i.e. asphalt product containing recycled rubber, glass, and toner cartridges)</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	WASTE & RECYCLABLES MANAGEMENT
<b>Evidence:</b>	a. Downer Carbon Reduction Certificate b. Downer Group - Confirmation of Road Reconstructions - Asphalt works 2021/22 c. Invoice - e.g. Sherriff Street Reseal



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<p><b>Objective ID or Webpage:</b> a. A2346830 b. A2649392 c. A2662479</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<b>Consultants are engaged where required to add value to process reviews and contract negotiations</b>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Consultant invited to quote as required b. Professional services agreement - Guideline for Residential and mixed use developments c. Invoice from Colby Phillips Advisory - editorial function during development of Waste Strategy d. Rawtech engagement - Source separation in MUDs - Refer to Activity Report, City Facilities and Waste Recovery Agenda - 24 May 2022 e. KESAB - Final Report - audit and analysis for West Beach weekly organics trial</p> <p><b>Objective ID or Webpage:</b> a. A2103944 b. A2102885 c. A2799768 d. A2857512 e. A2884425</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<b>CWT Business Continuity Plan identifies Waste management as a critical function</b>
<p><b>Control Owner:</b> Management Lead - LG Reform and Integrity</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Business Continuity Plan</p> <p><b>Objective ID or Webpage:</b> a. A2676829</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<b>CWT has strong contracts and supplier relationships to appropriately manage market changes</b>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. CWT holds a 5 year Contract with Solo Waste Delivery (2020-2025) which includes a range of improvement and inclusions including costs and variations. Bi-monthly performance reviews occur with contractor (Solo) - see agenda b. Agenda - City Facilities and Waste Recovery General Committee c. Long term relationship with Solo as waste supplier</p> <p><b>Objective ID or Webpage:</b> a. A2310548 b. A2311827 c. A1206186</p> <p><b>Control Strength Rating:</b> 5. Effective</p>
<b>CWT provides feedback and commentary regarding legislative update and requests for submission</b>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Container Deposit Legislation Submission b. Single Use Plastics Submission</p>

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c. CWT participant (with key local industry experts) in the LGA and Green Industries waste strategy workshop - Refer to Activity Report, City Facilities and Waste Recovery Agenda - 24 May 2022

**Objective ID or Webpage:** a. A2223746  
b. A2273560  
c. A2857512

**Control Strength Rating:** 5. Effective

**Dedicated Waste Management team**

**Control Owner:** Manager Regulatory Services

**Risk Title:** WASTE & RECYCLABLES MANAGEMENT

**Evidence:** a. Organisational Chart  
b. Job description with outlining essential qualifications and experience  
c. Team Leader Waste Management has 11 years waste experience accrued at 4 Councils in VIC, SA and NT  
d. Waste and Recycling Project Officer has 6 years experience as a waste educator  
e. Waste Administration and Support Officer has 8 years in the waste industry, initially gained working for a commercial waste company (Solo Resource Recovery)  
f. Waste Compliance Officer has 7 years experience working in [waste industry] Transfer Stations and waste compliance  
g. Waste Compliance Officer was the inaugural winner of the Authorised Person Association (APA) 'Waste Officer of the Year 2022'

**Objective ID or Webpage:** a. A1271437  
b. Confirmed within personnel file  
c. Confirmed within personnel file  
d. Confirmed within personnel file  
e. Confirmed within personnel file  
f. Confirmed within personnel file  
g. <http://apa.wildapricot.org/page-18140>

**Control Strength Rating:** 4. Majority Effective

**Grant funding applications identified and applied for where possible to improve waste solutions across the council area**

**Control Owner:** Manager Regulatory Services

**Risk Title:** WASTE & RECYCLABLES MANAGEMENT

**Evidence:** a. GISA Food Organics Recycling Incentive Grant Application  
b. GISA Council Modernisation Grant agreement for West Beach Weekly Green Waste Collection Trial  
c. GISA Council Modernisation Grant agreement for Waste and Resource Recovery Strategy  
d. GISA Council Modernisation Grant agreement for RecycleSmart  
e. Joint GISA application with City of Charles Sturt, East Waste, Rawtec and GISA - Project: Improving Source Separation in MUDs

**Objective ID or Webpage:** a. A2272885  
b. A2578610  
c. A2713575  
d. A2800958  
e. A2752745

**Control Strength Rating:** 4. Majority Effective

**Notification process in place for changes to legislation**

**Control Owner:** Management Lead - LG Reform and Integrity

**Risk Title:** WASTE & RECYCLABLES MANAGEMENT

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<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Policy register (Policy HUB)</li> <li>b. Legislative Progress Report - presented monthly</li> <li>c. Reports refer to legislative requirements when relevant</li> <li>d. LGA Circulars discussed in Executive Meeting</li> <li>e. Legislative Compliance Audits</li> <li>f. Government Gazette distributed weekly to relevant General Managers, Managers and key staff for Information</li> <li>g. LG Reform updates sent to departments</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="http://fusion.wtcc.sa.gov.au/policyHub/index.cfm">http://fusion.wtcc.sa.gov.au/policyHub/index.cfm</a></li> <li>b. A2750216</li> <li>c. A659870</li> <li>d. Executive Management Team Minutes sighted</li> <li>e. A2749249</li> <li>f. A2829039</li> <li>g. A2750448</li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**Organisational Budget and Plan in Situ inclusive of Waste Management targets**

<b>Control Owner:</b>	Manager Regulatory Services
<b>Risk Title:</b>	WASTE & RECYCLABLES MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Community Plan 2030 - Contains basic waste targets</li> <li>b. Annual Financial Statements 2019-2020 (2020-21)</li> <li>c. Adopted Budget and Annual Business Plan 2022-23</li> <li>d. [Draft] Waste and Resource Recovery Strategy 2022-2032</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Community-Plan</a></li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a></li> <li>d. A2892447</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective

**Regular participation in networking and relevant associations/ working parties to connect with other local government waste professionals**

<b>Control Owner:</b>	Manager Regulatory Services
<b>Risk Title:</b>	WASTE & RECYCLABLES MANAGEMENT
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. City Facilities and Waste Recovery General Committee agenda</li> <li>b. Waste Management Resource Recovery Association of Australia (monthly meeting agendas and minutes)</li> <li>c. Member of the Waste Educators Group (monthly meetings)</li> <li>d. Cross Council collaboration - Project: Improving Source Separation at MUDs</li> <li>e. CWT participant (with key local industry experts) in the LGA and Green Industries waste strategy workshop - Refer to Activity Report, City Facilities and Waste Recovery Agenda - 24 May 2022</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2337692</li> <li>b. A2330163</li> <li>c. A2337692</li> <li>d. A2752745</li> <li>e. A2857512</li> </ul>
<b>Control Strength Rating:</b>	3. Partially Effective

**Strong education programs in place for customers to reduce waste (and to provide feedback)**

<b>Control Owner:</b>	Manager Regulatory Services
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<p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Ongoing education program to defer waste away from landfill</li> <li>b. Ongoing participation in National Recycling Week</li> <li>c. Manual Bin audits regularly performed</li> <li>d. Partnerships with local groups including Waste Free Westies</li> <li>e. Website contains significant information regarding waste</li> <li>f. Bin Shift inside recycle bin trial</li> <li>g. Feedback on website - VISY Recycling</li> <li>h. RecycleSmart trial - Service Agreement</li> <li>i. West Beach Weekly Green Organics Bin trial</li> <li>j. [Draft] Waste and Resource Recovery Strategy 2022-2032 (inclusive of implementation plan)</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A2268033</li> <li>b. A2475607</li> <li>c. A2162044 and A2267067</li> <li>d. A2367831</li> <li>e. <a href="https://www.westtorrens.sa.gov.au/Waste-and-recycling/Waste-collection">https://www.westtorrens.sa.gov.au/Waste-and-recycling/Waste-collection</a></li> <li>f. qA87799 (2021 - Internal Recycle Bin project folder), A2752692 (Facebook)</li> <li>g. A2704125</li> <li>h. A2854544</li> <li>i. A2869651</li> <li>j. A2892447</li> </ul> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>Community Plan 2030 identifies with a dedicated strategic action for Waste Management</b></p>
<p><b>Control Owner:</b> Manager Strategy and Business</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Community Plan 2030</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan</a></li> </ul> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>Waste Management practices in situ (including necessitating process improvement)</b></p>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>a. Pathway workflows in place for waste management issues to be directly referred to the Waste Team regarding development Applications</li> <li>b. Regular performance and improvement meetings with Solo Resource Recovery</li> <li>c. Risk register for waste management activities and contract management activities</li> <li>d. Waste processing and disposal contracts including service level agreements for kerbside waste services</li> <li>e. Development Assessment Tool</li> <li>f. Daily Incomplete Customer Request Report generated from Pathway and emailed to Team Leader (shared with Team)</li> </ul> <p><b>Objective ID or Webpage:</b></p> <ul style="list-style-type: none"> <li>a. A2552929</li> <li>b. A2752829</li> <li>c. A2703086</li> <li>d. A2702742, A2702744</li> <li>e. A2910717</li> <li>f. A2910715</li> </ul> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p><b>Waste Minimisation and Recycling Services Policy is in place to guide waste practices in the area</b></p>

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<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Waste Minimisation and Recycling Services Policy</p> <p><b>Objective ID or Webpage:</b> a. A5554</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<p align="center"><b>Waste team actively engage with Events team to provide waste improvement ideas for events hosted in the CWT area</b></p>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Organisation of bins for Japanese Festival 2022 b. Organisation of bins for event at Torrensville Bowling Club c. Working with Events Team on Bin 'wayfinding' during events</p> <p><b>Objective ID or Webpage:</b> a. A2300355 b. A2336558 c. A2902529</p> <p><b>Control Strength Rating:</b> 3. Partially Effective</p>
<p align="center"><b>Waste Team are developing strong networks within Council to encourage and influence others to improve their waste options/ opportunities within their Work Plans</b></p>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Waste team with City Operations introduced compostable dog tidy bags - 2020 b. Waste Team installed an e-waste bin for electrical items illegally dumped collected by City Clean c. Consulted with all departments re development of the Climate Strategy (e.g. collaborated with Strategy and Business to ensure alignment between strategies)</p> <p><b>Objective ID or Webpage:</b> a. A2353596 b. A2752738 c. A2752740</p> <p><b>Control Strength Rating:</b> 3. Partially Effective</p>
<p align="center"><b>Waste team completes regular annual reporting to the EPA as well as inspections and audits of waste facilities</b></p>
<p><b>Control Owner:</b> Manager Regulatory Services</p> <p><b>Risk Title:</b> WASTE &amp; RECYCLABLES MANAGEMENT</p> <p><b>Evidence:</b> a. Request for Annual Recycling Reports for EPA b. Annual Report c. Reports - Recent and historical numerical performance data in relation to each service for kerbside waste, including tonnes by type, destination and contamination rates for the period d. Report - Breakdown of waste management expenditure for the period for each kerbside waste stream and expenditure type (i.e. contractors, education, solid waste levy, etc.) e. Committee Report - Waste and Resource Recovery Strategy Proposal - March 2021 f. FOGO 2020 Kerbside Audit Final Report g. Rawtec Kerbside Bin Audit Report 2018 h. Committee Report - RecycleSmart - Sept 2022 i. Committee Report - Weekly Green Waste Collection Trial Final Report - Sept 2022 j. Committee Report - Improving Source Separation at Multi-Unit Developments Pilot Proposal - 2021 k. Auditor General's Kerbside Waste Report l. 'Waste Management Activity Report' as a standing item within the City Facilities and Waste Recovery Agenda - Refer to Agenda for 24 May 2022</p>

**Objective ID or Webpage:** a. A2351744  
b. <https://www.westtorrens.sa.gov.au/Council/Information/Annual-reports>  
c. A2702760  
d. A2894674  
e. A2703027  
f. A2702798  
g. zA160842  
h. A2702924  
i. A2703002  
j. A2703023  
k. A2894674  
l. A2703648

**Control Strength Rating:** 5. Effective

**STR 8 FINANCIAL SUSTAINABILITY**

**Primary Category:** Budget/Financial  
**Responsible Officer:** General Manager Business and Community Services

<u>Initial</u>		<u>Revised</u>	
<b>Consequence</b>	Catastrophic	<b>Consequence</b>	Major
<b>Likelihood</b>	Likely	<b>Likelihood</b>	Unlikely

<b>Risk Rating</b>	<b>Extreme</b>	<b>Risk Rating</b>	<b>Moderate</b>
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Failure to adequately plan, prepare and develop strategies to deal with variations in income caused through emergency events, longer term societal/ community trends or changes to Government policy or grants resulting in the inability to service short, medium or long term commitments leading to financial instability, the need to increase borrowings and ultimately lack of financial sustainability
- b) Failure to manage costs, or increasing expenditure caused through emergency events, climate change, supply chain pressures, longer term societal/ community trends or changes to State Government policy leading to lowering of/ loss of service provision the need to increase borrowings and ultimately lack of financial sustainability
- c) Failure to appropriately plan for economic disruption through increasing inflation, interest rates, etc. and incorrect assumptions in financial plans

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**Existing Controls:**

- Action Plans identify with budgetary requirements to meet the needs of the Organisation's strategic priorities and aspirations
- Budget and Revised Budgets submissions are made by Community Services to identify with changes to costings/outputs
- Council approves the Annual Business Plan and Budget to ensure the transparency of the Organisation's investment
- Community Services seek grants and alternative funding opportunities to augment the departmental budget and ensure best community outcomes
- CWT's budget is reviewed regularly to control the finances of the business (adjusting for changes and expenditure); meeting current funding commitments, ensure the viability, and allowing for confident financial decision making.
- Dedicated Financial Services Team with significant experience
- Delegations/ authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to Legislation
- External Audit undertaken and reported to the Audit Committee and Council in line with Legislation
- Long Term Financial Plans identifying Asset Management expenditure (inclusive of maintenance and renewal) ensuring long term consideration for infrastructure
- Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities
- Long Term Financial Plans are documented and recorded on the CWT website
- Long Term financial prospects are predicted to allow for future planning (i.e. City Asset 10-year Plans are a strong indicator of CWT's longer term quantitative expectations)
- Manage the risk of increasing costs to process recycling
- Measures instituted to support those impacted by Emergency Incident
- Notification process in place for changes in legislation generating warnings for major cost expenditure
- Organisation is insured via LGRS (unlimited insurance) which includes insurance for the operation of alternative service sites in a major business disruption
- Provision of staff education to keep abreast of changes to legislation and/or accounting standards
- Regular community consultation in line with policy and legislation leading to open and transparent decision making
- Regular contact and participation in professional member networks and associations that provide an insight into trends and challenges in the sector
- Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilient organisation
- Transparent, open and accountable financial decision making process

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Action Plans identify with budgetary requirements to meet the needs of the Organisation's strategic priorities and aspirations</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Adopted Budget and Annual Business Plan 2022-23 b. City of West Torrens Community Plan 2030 c. Organisational Service Action Plan 2021-22 d. Public Website containing the range of CWT Plans
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a>



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	<p><a href="#">corporate-plans</a> c. A2709973 d. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></p>
<b>Control Strength Rating:</b>	5. Effective
<b>Budgets and Revised Budgets submissions are made by Community Services to identify with changes to costings/outputs</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Adopted Budget and Annual Business Plan 2022/2023 b. Revised Budget opportunities provides the means to address changes to the Action Plan
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Financial-reports</a> b. A2843021
<b>Control Strength Rating:</b>	5. Effective
<b>Council approves the Annual Business Plan and Budget to ensure the transparency of the Organisation's investment</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. City Finance and Governance Standing Committee Meeting Agenda (05 July 2022) b. Adopted Budget and Annual Business Plan 2022/23 c. City Finance and Governance Standing Committee Terms of Reference d. Investment Policy
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> c. A2252717 d. A4392
<b>Control Strength Rating:</b>	5. Effective
<b>Community Services seek grants and alternative funding opportunities to augment the departmental budget and ensure best community outcomes</b>	
<b>Control Owner:</b>	Manager Community Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Library Funding Agreement - State Government funding letter b. Community Development partnership funding opportunities are sought - refer to example application (e.g. Disability Access and Inclusion, CHSP, Active Aging, Women in Sport, etc.) c. Successful Grant funding proposal - refer to confirmation letter d. Online platform Smarty Grants hosts the information relating to the various grants
<b>Objective ID or Webpage:</b>	a. A2905236 b. fA53254 c. A2847571 d. <a href="https://westtorrens.smartygrants.com.au/">https://westtorrens.smartygrants.com.au/</a>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>CWT's budget is reviewed regularly to control the finances of the business (adjusting for changes and expenditure); meeting current funding commitments, ensure the viability, and allowing for confident financial decision making.</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY

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<p><b>Evidence:</b></p> <p><b>Objective ID or Webpage:</b></p> <p><b>Control Strength Rating:</b></p>	<p>a. CWT conduct three budget reviews annually (Sept, Dec and March) - Refer Budget Planning Timetable 2022-23</p> <p>b. Budget Guidelines 2022-23</p> <p>c. Manager Timetable 2022-23 budget process</p> <p>a. A2902537</p> <p>b. A2902535</p> <p>c. A2902536</p> <p>5. Effective</p>
<b>Dedicated Financial Services Team with significant experience</b>	
<p><b>Control Owner:</b></p> <p><b>Risk Title:</b></p> <p><b>Evidence:</b></p> <p><b>Objective ID or Webpage:</b></p> <p><b>Control Strength Rating:</b></p>	<p>Manager Financial Services</p> <p>FINANCIAL SUSTAINABILITY</p> <p>a. GM has significant Financial planning experience over his career</p> <p>b. Significant experience and appropriate qualifications within the Financial Services Team</p> <p>c. Position Descriptions outline the role requirement for each position within the Finance Team</p> <p>a. Experience contained within personnel file (Confidential)</p> <p>b. Experience contained within personnel file (Confidential)</p> <p>c. <a href="http://fusion.wtcc.sa.gov.au/registerEngine/registers/positions/index.cfm">http://fusion.wtcc.sa.gov.au/registerEngine/registers/positions/index.cfm</a></p> <p>5. Effective</p>
<b>Delegations/authorisations reviewed regularly by the Council and Executive Management Team, particularly following changes to Legislation</b>	
<p><b>Control Owner:</b></p> <p><b>Risk Title:</b></p> <p><b>Evidence:</b></p> <p><b>Objective ID or Webpage:</b></p> <p><b>Control Strength Rating:</b></p>	<p>Management Lead - LG Reform and Integrity</p> <p>FINANCIAL SUSTAINABILITY</p> <p>a. Delegations Framework - 2022</p> <p>b. Review of delegations approved by Council in April 2022</p> <p>c. Delegations under the PDI Act approved by Council - April 2022</p> <p>d. Delegations under the PDI Act approved by CAP - April 2022</p> <p>e. Authorisations Register</p> <p>f. PDI Delegations Framework</p> <p>a. A1997190</p> <p>b. A2844203</p> <p>c. A2844203</p> <p>d. A2844183</p> <p>e. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations">https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations</a></p> <p>f. A2776946</p> <p>3. Partially Effective</p>
<b>Long Term Financial Plans identifying Asset Management expenditure (inclusive of maintenance and renewal) ensuring long term consideration for infrastructure</b>	
<p><b>Control Owner:</b></p> <p><b>Risk Title:</b></p> <p><b>Evidence:</b></p> <p><b>Objective ID or Webpage:</b></p> <p><b>Control Strength Rating:</b></p>	<p>Manager City Assets</p> <p>FINANCIAL SUSTAINABILITY</p> <p>a. Adopted Budget and Annual Business Plan 2022/23 (identifies CWT' Long Term Financial Plans)</p> <p>a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a></p> <p>5. Effective</p>

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<b>External Audit undertaken and reported to the Audit Committee and Council in line with legislation</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. BDO Audit Engagement Letter 2022 b. BDO Audit Completion Report (30 June 2021) and Audited Financial statements presented to Audit Committee (October 2021)
<b>Objective ID or Webpage:</b>	a. A2905409 b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Internal and External Audits across all aspects of the organisation undertaken in accordance with Internal Audit Plan with full reports provided to the Audit Committee inclusive of irregularities</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Internal audits undertaken in line with Internal Audit Plan b. 2021/22 Audited financial statements presented to the Audit General Committee 12 October 2021 c. WHS Training and Education Internal Audit, presented to the 12 October 2021 Audit Committee Meeting (example of audit) d. Vic Roads External Audit presented to the Committee on 12 April 2022
<b>Objective ID or Webpage:</b>	a. A2233670 b. A2765320 c. A2765320 d. A2844199
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Long Term Financial Plans are documented and recorded on the CWT website</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Adopted Budget and Annual Business Plan 2022/23
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a>
<b>Control Strength Rating:</b>	5. Effective
<b>Long Term financial prospects are predicted to allow for future planning (i.e. City Asset 10-year Plans are a strong indicator of CWT's longer term quantitative expectations)</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Long Term Financial Plans developed annually (2022) - Adopted Budget and Annual Business Plan 2022-23 b. City Asset 10-year Plans are a strong indicator of CWT's future investment c. Adopted Budget and Annual Business Plan 2022/23
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> b. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> c. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a>

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<b>Control Strength Rating:</b>	5. Effective
<b>Manage the risk of increasing costs to process recycling</b>	
<b>Control Owner:</b>	Manager Regulatory Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. CWT holds a 5 year Contract with Solo Waste Delivery (2020-2025)
<b>Objective ID or Webpage:</b>	a. A2310548
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Measures instituted to support those impacted by Emergency Incident</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. 'COVID-19 Reserve' identified within the Adopted Budget and Annual Business Plan 2022-23 b. COVID-19 Rates Financial Hardship Policy
<b>Objective ID or Webpage:</b>	a. <a href="https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/The-City-of-West-Torrens/Strategic-and-corporate-plans</a> b. A2475559
<b>Control Strength Rating:</b>	5. Effective
<b>Notification process in place for changes in legislation generating warnings for major cost expenditure</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Government Gazettes distributed to relevant managers by Management Lead - LG Reform and Integrity for information as received b. Legislative Progress Reports (monthly) to Council (providing an overview of proposed amendments and changes to legislation which affects CWT processes/policy or practices) c. Policy register (Policy HUB) d. LGA Circulars discussed in Executive Team Meetings e. Legislative Compliance Audits
<b>Objective ID or Webpage:</b>	a. fA53345 b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> c. <a href="http://fusion.wtcc.sa.gov.au/policyHub/index.cfm">http://fusion.wtcc.sa.gov.au/policyHub/index.cfm</a> d. Executive Management Team Minutes sighted e. A2749249
<b>Control Strength Rating:</b>	5. Effective
<b>Provision of staff education to keep abreast of changes to legislation and/or accounting standards</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	a. Manager Financial Services and Finance Coordinator are members of the LG Financial Managers Group (FMG) - education opportunities are promoted via this group b. Study Assistance (e.g. Staff member currently completing the CPA Program - 2022) c. Rates Coordinator attendance at Rates Conference 2021 d. Payroll Coordinators attended Workers Compensation and Payroll Training - June 2020 e. Payroll Officer completed Frontier Training - June 2021 f. Team attendance at the LGA Rates Course 2022
<b>Objective ID or Webpage:</b>	a. <a href="https://www.salgfmg.com.au/index.php/committee/committee-meetings">https://www.salgfmg.com.au/index.php/committee/committee-meetings</a> b. Attendance identified on personnel file

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	<ul style="list-style-type: none"> <li>c. Attendance identified on personnel file</li> <li>d. Attendance identified on personnel file</li> <li>e. Attendance identified on personnel file</li> <li>f. Attendance identified on personnel file</li> </ul>
<b>Control Strength Rating:</b>	5. Effective
<b>Regular community consultation in line with policy and legislation leading to open and transparent decision making</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Public Consultation Administration Policy (2017)</li> <li>b. Public Consultation Council Policy (2018)</li> <li>c. By-Law review consultation 2017</li> <li>d. Thebarton Oval Precinct Lease Engagement Plan</li> <li>e. Community Consultation Audit 2018</li> <li>f. Fraud and Corruption Audit 2019</li> <li>g. Public Interest Disclosure Act 2018</li> <li>h. Community Consultation page on CWT public website - 'Your Say'</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A8241</li> <li>b. A8531</li> <li>c. A1994958</li> <li>d. A2903247</li> <li>e. A2284645</li> <li>f. A2366334</li> <li>g. <a href="https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%20018.aspx">https://www.legislation.sa.gov.au/LZ/C/A/PUBLIC%20INTEREST%20DISCLOSURE%20ACT%20018.aspx</a></li> <li>h. <a href="https://yoursay.westtorrens.sa.gov.au/">https://yoursay.westtorrens.sa.gov.au/</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Regular contact and participation in professional member networks and associations that provide an insight into trends and challenges in the sector</b>	
<b>Control Owner:</b>	Manager Financial Services
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Local Government Financial Managers Group (FMG) conduct monthly meetings attended by Manager Financial Services</li> <li>b. Revenue Professionals SA (RPSA) attended by Rates Coordinator</li> <li>c. Rating and Evaluation Working Group conduct bi-monthly meetings - Attended by Manager Financial Services and Rates Coordinator</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2902538, <a href="https://www.salgfmfg.com.au/index.php/committee/committee-meetings">https://www.salgfmfg.com.au/index.php/committee/committee-meetings</a></li> <li>b. <a href="https://www.revenueprofessionalssa.com.au/">https://www.revenueprofessionalssa.com.au/</a></li> <li>c. A2911467</li> </ul>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Risk management program in place to effectively monitor and manage all levels of risk to ensure a resilient organisation</b>	
<b>Control Owner:</b>	Management Lead - LG Reform and Integrity
<b>Risk Title:</b>	FINANCIAL SUSTAINABILITY
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Enterprise Risk Management Policy available on website and PolicyHUB</li> <li>b. Enterprise Risk Management Framework available on PolicyHUB</li> <li>c. Annual Risk and Resilience Plan</li> <li>d. Dedicated and comprehensive risk management intranet pages on Compass</li> <li>e. LGRS Risk Evaluation Audit Report 2021</li> </ul>

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<p><b>Objective ID or Webpage:</b> a. A5024                  b. A2320271                  c. A2671710                  d. <a href="https://www.westtorrens.sa.gov.au/Compass/Resilience">https://www.westtorrens.sa.gov.au/Compass/Resilience</a>                  e. A2764181</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>
<b>Transparent, open and accountable financial decision making process</b>
<p><b>Control Owner:</b> Manager Financial Services</p> <p><b>Risk Title:</b> FINANCIAL SUSTAINABILITY</p> <p><b>Evidence:</b> a. Decision Making Framework                  b. Public Consultation Policy                  c. Customer Complaints Policy 2018</p> <p><b>Objective ID or Webpage:</b> a. <a href="https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations">https://www.westtorrens.sa.gov.au/Compass/Governance/Governance-Process/Delegations-and-Sub-delegations</a>                  b. A8531                  c. A8109</p> <p><b>Control Strength Rating:</b> 4. Majority Effective</p>

**STR 9 CLIMATE ADAPTATION**

**Primary Category:** Budget/Financial  
**Responsible Officer:** General Manager Business and Community Services

<u>Initial</u>		<u>Revised</u>	
<b>Consequence</b>	Catastrophic	<b>Consequence</b>	Major
<b>Likelihood</b>	Likely	<b>Likelihood</b>	Unlikely

<b>Risk Rating</b>	<b>Extreme</b>	<b>Risk Rating</b>	<b>Moderate</b>
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**Effectiveness of Controls:** Satisfactory

**Descriptor:**

- a) Failure to acknowledge, monitor, plan, prepare, mitigate, respond, and adapt to the effects of short, medium and long term sustained change associated with climate projections or the impact of climate change
- b) The inability to embed credible sustainability policies and plans, in the key focal areas of asset and infrastructure management and urban infill development.
- c) Failure to identify with the costs, or increasing expenditure caused as a result of climate inaction leading to lowering/ loss of service provision and/ or the ability to manage assets
- d) Failure to adequately prepare the community for, or appropriately consider, the ongoing impacts of climate change

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**Existing Controls:**

- Building resilience into the built form and open space/landscape through providing advice and input into initiatives, plans and strategies across the organisation
- City Assets are identifying with sustainable opportunities to reduce the city's climate footprint
- CWT is a member of national and international sustainability initiatives/ networks
- Community awareness, consultation and initiatives on climate change and sustainability issues
- Consultants/ external expertise engaged to assist with sustainability improvements/ best practice for CWT
- Continuous improvement applied to sustainability actions/ implementation
- CWT has a dedicated Sustainability Team that focuses on climate change and sustainability issues
- CWT has actions, plans, policies, and strategies that aim to address climate change and enhance positive sustainability outcomes.
- Elected Member body participate/ [contribute/promote] in sustainability initiatives
- Grant funding opportunities identified and applied for to address the impacts of climate change and build community resilience
- Regular participation in networking events and relevant associations/ working parties to connect with sustainability personnel both within and external to LG
- Strong commitment to climate adaptation activities in the Western Adelaide Region in partnership with City of Port Adelaide Enfield and City of Charles Sturt
- Transparent reporting is essential to publically identify with climate goals and ambitions in situ for CWT

**Risk Controls (Evidence Supporting Tangible Controls)**

<b>Building resilience into the built form and open space/landscape through providing advice and input into initiatives, plans and strategies across the organisation</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	a. Transport and Movement Strategy b. [Draft] Stormwater Management Plan c. Governance Review - Climate Change Adaptation Governance Assessment Report for the City of West Torrens d. Report to Council 19 July 2022 RE: Electric Vehicle charging stations e. Water Efficiency Audits on council buildings and facilities - 2022 f. Major Projects Working Group g. CWT Public Website - Waste and recycling initiatives h. CWT Public Website - educating in water and energy efficiencies i. CWT Public Website - Water Sensitive Urban Design - eg. Raingarden Interpretive Trail j. CWT was awarded 'High Commendation' in the 'Bruce MacKenzie Landscape Award' at the 'National Think Brick 2022 Awards' k. Attendee to meetings for the Regional Asset Management Project (4-year project with sustainability focus) - meetings as needed
<b>Objective ID or Webpage:</b>	a. A2872329 b. A2892567 c. A2598091 d. A2884199 e. qA89082 f. A2906806 g. <a href="https://www.westtorrens.sa.gov.au/Waste-and-recycling">https://www.westtorrens.sa.gov.au/Waste-and-recycling</a> h. <a href="https://www.westtorrens.sa.gov.au/Environment/Water">https://www.westtorrens.sa.gov.au/Environment/Water</a> i. <a href="https://www.westtorrens.sa.gov.au/Environment/Water/Water-Sensitive-Urban-Design">https://www.westtorrens.sa.gov.au/Environment/Water/Water-Sensitive-Urban-Design</a> ; and Raingarden interpretive trail



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	<p>j. <a href="https://www.youtube.com/watch?v=mHSfuSfm4Y4">https://www.youtube.com/watch?v=mHSfuSfm4Y4</a>                  k. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022/agenda-council-and-standing-committee-5-july-2022.pdf">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022/agenda-council-and-standing-committee-5-july-2022.pdf</a></p>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>City Assets are identifying with sustainable opportunities to reduce the city's climate footprint</b>	
<b>Control Owner:</b>	Manager City Assets
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<p>a. Open Space Plan 2021-2026                  b. Tree Management Policy                  c. Tree Strategy                  d. Water Sensitive Urban Design used</p>
<b>Objective ID or Webpage:</b>	<p>a. A3840                  b. A2852233                  c. <a href="https://www.westtorrens.sa.gov.au/Environment/Trees/Tree-Strategy">https://www.westtorrens.sa.gov.au/Environment/Trees/Tree-Strategy</a>                  d. <a href="https://www.westtorrens.sa.gov.au/Environment/Water/Water-Sensitive-Urban-Design">https://www.westtorrens.sa.gov.au/Environment/Water/Water-Sensitive-Urban-Design</a></p>
<b>Control Strength Rating:</b>	4. Majorly Effective
<b>CWT is a member of national and international sustainability initiatives/networks</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<p>a. International Council for Local Environment Initiatives (ICLEI) - Member of the Global Covenant of Mayors for Climate and Energy                  b. International Council for Local Environment Initiatives (ICLEI) - Member of Nature for Cities</p>
<b>Objective ID or Webpage:</b>	<p>a. <a href="https://www.icleioceania.org/icleioceanianews/2020/8/11/city-of-west-torrens-joins-global-covenant-of-mayors-for-climate-amp-energy">https://www.icleioceania.org/icleioceanianews/2020/8/11/city-of-west-torrens-joins-global-covenant-of-mayors-for-climate-amp-energy</a>; and  <a href="https://www.gcom-oceania.org/members/west-torrens">https://www.gcom-oceania.org/members/west-torrens</a>                  b. A2906927</p>
<b>Control Strength Rating:</b>	5. Effective
<b>Community awareness, consultation and initiatives on climate change and sustainability issues</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<p>a. Residential Rainwater Tank and rain garden rebates                  b. Tree incentive rebate - rebate for tree purchase and planting on private land                  c. Significant and Regulated Tree Assistance Rebate for community                  d. Community (Environment) Grants to support the community on climate action and building resilience to climate change                  e. Home Energy Audit Kit loans available to the community                  f. CWT hosted the schools event 'Sustainability into Schools Program' at Thebarton Community on behalf of Green Adelaide and KESAB                  g. AdaptWest - AdaptNow! (2021) inclusive of live panel/forum, inclusive of videos, interactive online education tools                  h. AdaptWest Community Leaders Program (2021)                  i. City of West Torrens public website - Sustainability webpage summarising key sustainability and climate change strategies, reports, initiatives, and issues                  j. AdaptWest public website (provides links to resources for the community)                  k. Community Consultation Policy                  l. Community consultation via CWT Public Website 'Your Say' for programs for CWT's strategies that involve consideration of climate change (also available in hard copy)</p>

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<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a> (Refer to 'Residential Rainwater Tank and raingarden rebate')</li> <li>b. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorship">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorship</a> (refer to 'Tree Incentive Rebate')</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a> (refer to 'Significant and Regulated Tree Assistance Rebate')</li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a> (refer to 'Community and Environment Grants')</li> <li>e. A2692412</li> <li>f. <a href="https://www.greenadelaide.sa.gov.au/news/2021-teaching-climate-change-schools">https://www.greenadelaide.sa.gov.au/news/2021-teaching-climate-change-schools</a></li> <li>g. <a href="https://www.adaptwest.com.au/adaptnow">https://www.adaptwest.com.au/adaptnow</a></li> <li>h. <a href="https://www.adaptwest.com.au/sites/adaptwest/media/pdf/program-review-docs/adaptwest-climate-ready-communities-project-evaluation_red-cross-2021_names_removed.pdf">https://www.adaptwest.com.au/sites/adaptwest/media/pdf/program-review-docs/adaptwest-climate-ready-communities-project-evaluation_red-cross-2021_names_removed.pdf</a></li> <li>i. <a href="https://www.westtorrens.sa.gov.au/Environment">https://www.westtorrens.sa.gov.au/Environment</a></li> <li>j. <a href="https://www.adaptwest.com.au/">https://www.adaptwest.com.au/</a></li> <li>k. A8241</li> <li>l. <a href="https://yoursay.westtorrens.sa.gov.au/">https://yoursay.westtorrens.sa.gov.au/</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majorly Effective

**Consultants/external expertise is engaged to assist with sustainability improvements/best practice for CWT**

<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Trellis software to track energy and water consumption of Council's buildings, facilities and open spaces (refer to 'Adopted Budget and Annual Business Plan 2022-23')</li> <li>b. BMT consultancy undertook water efficiency audits of council buildings and facilities to identify opportunities to improve sustainability performance</li> <li>c. Ironbank Sustainability engaged to undertake a snapshot of community emissions</li> <li>d. Southfront - Stormwater Management Plan including consideration of climate change (draft Plan in preparation) - Refer to council meeting 16 August seeking approval to consult the community</li> <li>e. Greenhill Engineers/GDstudia - concepts for enhancing open space to build resilience in the landscape for climate change - Keswick Creek corridor</li> <li>f. Coastal inundation report prepared by Tonkin</li> <li>g. Western Adelaide Urban Heat Mapping Project Report (2017) - Edge Consultants</li> <li>h. Aerometrex - Urban heat and tree canopy mapping</li> <li>i. Macquarie University Research - Urban Trees and People's Yards Mitigate Extreme Heat in Western Adelaide</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Strategic-and-corporate-plans</a></li> <li>b. qA89082</li> <li>c. <a href="https://snapshotclimate.com.au/locality/australia/south-australia/west-torrens/">https://snapshotclimate.com.au/locality/australia/south-australia/west-torrens/</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></li> <li>e. qA87889</li> <li>f. A2145220</li> <li>g. <a href="https://www.adaptwest.com.au/sites/adaptwest/media/pdf/western_adelaide_urban_heat_mapping_report-(2).pdf">https://www.adaptwest.com.au/sites/adaptwest/media/pdf/western_adelaide_urban_heat_mapping_report-(2).pdf</a></li> <li>h. <a href="https://data.environment.sa.gov.au/Climate/Data-Systems/Urban-Heat-Mapping/Pages/default.aspx">https://data.environment.sa.gov.au/Climate/Data-Systems/Urban-Heat-Mapping/Pages/default.aspx</a></li> <li>i. <a href="https://research-management.mq.edu.au/ws/portalfiles/portal/113138181/Urban_trees_and_peoples_yards_mitigate_extreme_heat_in_Western_Adelaide_28.01.2020.pdf">https://research-management.mq.edu.au/ws/portalfiles/portal/113138181/Urban_trees_and_peoples_yards_mitigate_extreme_heat_in_Western_Adelaide_28.01.2020.pdf</a></li> </ul>
<b>Control Strength Rating:</b>	4. Majorly Effective

**Continuous improvement applied to sustainability actions/implementation**

**City of West Torrens** **2022/23 Strategic Risk Review Report**

<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Governance Review of Climate Change Adaptation Plan Project Team 2022</li> <li>b. Climate Risk and Governance Assessment</li> <li>c. Water efficiency audit Project (of council buildings/facilities)</li> <li>d. ICLEI Global Covenant of Mayors benchmark, biannual reporting, carbon disclosure project</li> <li>e. Ongoing improvement program to shared paths to support active transport, cooling and greening</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. A2903521</li> <li>b. A2598091</li> <li>c. qA89082</li> <li>d. A2847435</li> <li>e. A2728976</li> </ul>
<b>Control Strength Rating:</b>	4. Majorly Effective

**CWT has a dedicated Sustainability Team that focuses on climate change and sustainability issues**

<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. Organisational Chart - Sustainability Team consists of 3 staff (1 x Team Leader Sustainability and 2 x Environment Sustainability Officers)</li> <li>b. Position Descriptions outlining areas of work, essential qualifications and experience of personnel</li> <li>c. City of West Torrens Annual Service Plan 2022-23 (inclusive of some key climate and sustainability action items)</li> <li>d. Dedicated webpage for environment/climate change issues</li> </ul>
<b>Objective ID or Webpage:</b>	<ul style="list-style-type: none"> <li>a. <a href="https://objective.wtcc.sa.gov.au/id:A1271437/document/versions/published">https://objective.wtcc.sa.gov.au/id:A1271437/document/versions/published</a></li> <li>b. A2848286</li> <li>c. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/service-plans/202223-annual-service-plan/202223-organisational-service-plan.pdf">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalpublications/external-website/service-plans/202223-annual-service-plan/202223-organisational-service-plan.pdf</a></li> <li>d. <a href="https://www.westtorrens.sa.gov.au/Environment">https://www.westtorrens.sa.gov.au/Environment</a> ; and <a href="https://www.westtorrens.sa.gov.au/Environment/Climate-change">https://www.westtorrens.sa.gov.au/Environment/Climate-change</a></li> </ul>
<b>Control Strength Rating:</b>	5. Effective

**CWT has strategies, policies, plans, and actions that aim to address climate change and enhance positive sustainability outcomes**

<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<ul style="list-style-type: none"> <li>a. [Draft] Climate Change Adaptation Strategy 2022-2032 (undergoing community consultation due for completion 2022, and endorsement in early 2023) - Report presented to Council on 06 September 2022 seeking approval for community consultation</li> <li>b. Community Plan 2030</li> <li>c. Adopted Budget and Annual Business Plan 2022-23</li> <li>d. Natural Environment policy and Guidelines in situ</li> <li>e. AdaptWest in Action: 2022-2023 (Report to Council on 06 September 2022)</li> <li>f. Water Management Action Plan (draft currently being developed)</li> <li>g. CWT's Green Initiatives Rebates program and Community Grants to support the community on climate action and building resilience to climate change</li> <li>h. Other initiatives - eg. Urban heat and Tree Canopy Mapping; input into SA Water's Smart irrigation trial; community rebates on actions that build resilience to climate change</li> <li>i. Water and energy consumption reports produced annually and referenced within 'Local Government Grants Commission General Information Return'</li> <li>j. Reporting system 'Camms Strategy' reports sustainability actions to Council/Executive</li> </ul>

**City of West Torrens** **2022/23 Strategic Risk Review Report**

<b>Objective ID or Webpage:</b>	k. Quarterly Progress update reports to Council - outlining the progress of actions in the Sustainability Team a. A2732531 b. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Community-Plan</a> c. <a href="https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Annual-reports">https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Annual-reports</a> d. A2709716 and A8367 e. qA88343 f. <a href="https://www.westtorrens.sa.gov.au/Environment/Water/Council-water-use">https://www.westtorrens.sa.gov.au/Environment/Water/Council-water-use</a> g. <a href="https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships">https://www.westtorrens.sa.gov.au/Community/Community-funding/Grants-donations-rebates-and-sponsorships</a> h. fA56022; fA836; fA846; <a href="https://data.environment.sa.gov.au/Climate/Data-Systems/Urban-Heat-Mapping/Pages/default.aspx">https://data.environment.sa.gov.au/Climate/Data-Systems/Urban-Heat-Mapping/Pages/default.aspx</a> i. <a href="https://www.dit.sa.gov.au/local-government/grants-commission">https://www.dit.sa.gov.au/local-government/grants-commission</a> j. Complete quarterly reporting in CAMMS k. complete quarterly reports to Council
<b>Control Strength Rating:</b>	4. Majorly Effective

<b>Elected Member body participate, contribute and promote sustainability initiatives</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	a. 'Climate Impact Considerations' are embedded into Council and Committee Reports. b. Pre-briefing presentations to Council, e.g. AdaptWest in Action pre-brief on 20 September 2022 c. Council support for Adelaide to be the next National Park City - Refer to Council and Standing Committee Agenda --3 August 2021 d. ICLEI Mayors covenant e. Mayor publicly release the designs for Breakout Creek stage 3 f. Reports to Council - 'AdaptWest in Action' report provided regularly to City Services and Climate Adaptation Committee g. Elected members attendance at sustainability community events - e.g. Arbor Day 2022
<b>Objective ID or Webpage:</b>	a. Refer to Infocouncil template b. A2908605 c. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2021/agendas-2021">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2021/agendas-2021</a> d. <a href="https://www.gcom-oceania.org/members/west-torrens">https://www.gcom-oceania.org/members/west-torrens</a> e. <a href="https://www.greenadelaide.sa.gov.au/news/breakout-creek-final-designs">https://www.greenadelaide.sa.gov.au/news/breakout-creek-final-designs</a> f. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a> g. A2911448
<b>Control Strength Rating:</b>	3. Partially Effective

<b>Grant funding opportunities identified and applied for to address the impacts of climate change and build community resilience</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	a. Successful Department of Planning Transport and Infrastructure grant of \$2m (Open Space and Places for People Grants Program) for co-funded Breakout Creek stage 3 redevelopment b. Street trees for challenging spaces - funding contribution via the Greener Neighbourhoods funding program c. River Torrens Recovery Project for conservation and revegetation works - funding contribution from Green Adelaide d. Adaptwest Coordinator position - funded by the three western region councils; part funded in the past via Green Adelaide (Water Sustainability Grant) - refer to the Adopted Budget and Annual Business Plan 2022/23

**City of West Torrens** **2022/23 Strategic Risk Review Report**

e. Successful National Disaster Resilience Project (NDRP) Funding (e.g. AdaptNow! 2022 \$68,200; Building Retrofit project 2019 \$21,000)  
 f. Grant funded Project - e.g. Residential Building Retrofit for Climate Adaptation Project 2019

**2Objective ID or Webpage:** a. A2904166  
 b. A2400446  
 c. qA78020  
 d. <https://www.westtorrens.sa.gov.au/Council/Plans-and-Reports/Annual-reports>  
 e. A2903136 and A2257318  
 f. fA27010

**Control Strength Rating:** 4. Majorly Effective

**Regular participation in networking events and relevant associations/working parties to connect with sustainability personnel both within and external to LG**

**Control Owner:** Manager Strategy and Business  
**Risk Title:** CLIMATE ADAPTATION  
**Evidence:** a. Participation in the Adelaide National Park City local government practitioner forum.  
 b. Consulted/provided input into developing the State Government's 'Greening Strategy for metropolitan Adelaide'  
 c. Regular participation in Environment Sustainability Network (ESN) - SA Local Government representatives (Sustainability Team attendance)  
 d. Representative on Green Adelaide Urban Heat and Tree Canopy Technical Working Group - meet quarterly  
 e. Member of the Metropolitan Seaside Councils Committee (to be called the Adelaide Coastal Councils Network), inclusive of attendance at the 'Best practice coastal adaptation forum'  
 f. Attend forums relating to climate change and adaptation such as Climate Change Risk and Adaptation Workshop hosted by City of Adelaide and IPWEA with presentation from climatologist Dr. Jacqueline Balston  
 g. CWT Sustainability Team participate in Climate Practitioners Network - whole of Government focus on climate change and adaptation

**Objective ID or Webpage:** a. qA87914  
 b. A2402123  
 c. qA968  
 d. qA87913  
 e. qA82792  
 f. A2903082  
 g. A2910864

**Control Strength Rating:** 4. Majorly Effective

**Strong comment to climate adaptation activities in the Western Adelaide Region in partnership with City of Port Adelaide Enfield and City of Charles Sturt**

**Control Owner:** Manager Strategy and Business  
**Risk Title:** CLIMATE ADAPTATION  
**Evidence:** a. CWT contributes funding for an AdaptWest Regional Coordinator 2022/23 (via the internal budget) to coordinate the implementation of the AdaptWest Plan, since 2018]  
 b. CWT contributes funding to implement actions of the AdaptWest program (via the internal budget) - City Services and Climate Adaptation Standing Committee Report 6 September 2022  
 c. AdaptWest Climate Change Adaptation Plan 2016  
 d. AdaptWest in Action: 3-year Plan 2019- 2022; and 2022-2023  
 e. Progress update reports to Council - outlining the progress of AdaptWest (presented quarterly) - Refer to City Services and Climate Adaptation Committee meeting agenda  
 f. Winners of 2022 Resilient Australia Award for 'AdaptNow! Changing for Climate Change'

**City of West Torrens** **2022/23 Strategic Risk Review Report**

	<p>g. Member of the AdaptWest in Action Working Group (fortnightly meetings) comprising of the AdaptWest Regional Coordinator, and project officer representatives from CWT, City of Charles Sturt and the City of Port Adelaide Enfield</p> <p>h. Members of the AdaptWest Steering Committee - provide governance and decision making for the Adaptwest program.- meetings are held quarterly (comprising of GM Business and Community Services, and Manager Strategy and Business; as well as Executive and Managerial reps from CCS and PAE, the AdaptWest Regional Coordinator, and Working Group Members)</p> <p>i. Adhoc - GAROC Climate Change Action Forum inclusive of AdaptWest Regional Coordinator presenting on behalf of partner councils (i.e. CWT) - Refer to City Services and Climate Adaptation Committee Meeting - 5 July 2022 (Attachment 1, page 4)</p>
<b>Objective ID or Webpage:</b>	<p>a. A2903101</p> <p>b. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022</a></p> <p>c. <a href="https://www.adaptwest.com.au/sites/adaptwest/media/pdf/adaptwest-climatechange.pdf">https://www.adaptwest.com.au/sites/adaptwest/media/pdf/adaptwest-climatechange.pdf</a></p> <p>d. <a href="https://www.adaptwest.com.au/sites/adaptwest/media/pdf/adaptwest-in-action-2019-2022.pdf">https://www.adaptwest.com.au/sites/adaptwest/media/pdf/adaptwest-in-action-2019-2022.pdf</a></p> <p>e. Refer to <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p>f. <a href="https://www.aidr.org.au/programs/resilient-australia-awards/">https://www.aidr.org.au/programs/resilient-australia-awards/</a></p> <p>g. fA18736</p> <p>h. fA24559</p> <p>i. <a href="https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022">https://www.westtorrens.sa.gov.au/files/sharedassets/public/objective-digitalmeetings/2022/agendas-2022</a></p>
<b>Control Strength Rating:</b>	4. Majority Effective
<b>Transparent reporting is essential to publically identify with climate goals and ambitions in situ for CWT</b>	
<b>Control Owner:</b>	Manager Strategy and Business
<b>Risk Title:</b>	CLIMATE ADAPTATION
<b>Evidence:</b>	<p>a. Climate initiatives and programs are outlined on CWT's public website</p> <p>b. Regular reporting to Council and Committees - refer to 20 September 2022 Agenda</p> <p>c. Regular reporting to City Services and Climate Adaptation Standing Committee (e.g. AdaptWest present quarterly report updates to identify with Service Plan)</p> <p>d. 'Climate Impact Considerations' are embedded into Council and Committee Reports</p> <p>e. Climate change webpage on the CWT Public Website</p> <p>f. AdaptWest maintains its webpage and regular reporting on completed and ongoing actions</p>
<b>Objective ID or Webpage:</b>	<p>a. <a href="https://www.westtorrens.sa.gov.au/Environment/Climate-change">https://www.westtorrens.sa.gov.au/Environment/Climate-change</a></p> <p>b. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p>c. <a href="https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes">https://www.westtorrens.sa.gov.au/Council/Meetings/Agendas-and-Minutes</a></p> <p>d. Refer to Infocouncil template</p> <p>e. <a href="https://www.westtorrens.sa.gov.au/Environment/Climate-change">https://www.westtorrens.sa.gov.au/Environment/Climate-change</a></p> <p>f. <a href="https://www.adaptwest.com.au/">https://www.adaptwest.com.au/</a></p>
<b>Control Strength Rating:</b>	4. Majorly Effective



## 9.3 INTERNAL AUDIT

### 9.3.1 Final 2021 - 2022 Internal Audit Program Update

#### Brief

This report presents the final 2021 - 2022 Internal Audit Program Update.

#### RECOMMENDATION

It is recommended to the Committee that the *2021 - 2022 Internal Audit Program Update* report be noted.

#### Introduction

On 17 April 2019, the Audit General Committee (Committee) approved the 2018 - 2022 Internal Audit Plan (Plan).

Each year, the Plan is extrapolated into an annual Internal Audit Program (Program) with an update on the current status of the Program presented to each meeting of the Committee.

The Internal Audit Program extends until the end of November 2022, which was expected to be the conclusion of the Committee's term, at which time some audits will be considered for carry over. It is noted that the term of the Audit General Committee has been extended to 30 November 2023 and, as the 2023-2026 Internal Audit Plan is currently in development, it will be provided to the Committee for information at its first meeting in 2023 and will include any audits that have been carried forward from the Plan.

#### Discussion

Below is a summary of the current status of all planned audits contained in the 2021 - 2022 Program, as at 1 October 2022. However, the full Program update is attached for further information (**Attachment 1**).

Audit Status	19/20 Carry Overs	20/21 Carry Overs	21/22 Audits	Total
In Progress			1	1
Completed			7	7
Not yet commenced			2	2
Deferred/ Cancelled			1	1
New Audits Added			0	0
<b>Total Programmed Audits</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>

Audit Status (Staged Audits)	19/20 Carry Overs	20/21 Carry Overs	21/22 Audits	Total
Staged Audits Complete				0
Staged Audits	1			1
Not yet commenced		1		1
Removed from Plan				
<b>Total Staged Audits</b>	<b>1</b>	<b>1</b>		<b>2</b>
<b>Total Audits</b>				<b>13</b>



Seven audits have been completed, including three new and unexpected external audits which were finalised in the month of September 2022. These include the:

1. Kerbside Waste Management Services Audit - South Australian Auditor General;
2. Queensland Motor Vehicle Register Audit - Queensland Department of Transport and Main Roads; and
3. Compulsory EzyReg Audit Questionnaire Compliance Audit - South Australian Department of Infrastructure and Transport.

A new Internal Audit Plan, for the period 2022-2026, will be developed and presented to the first meeting of the Committee in 2023.

### **Climate Impact Considerations**

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

### **Conclusion**

As of 1 October 2022, nine (9) of the thirteen (13) planned audits are in progress or have been completed. One (1) item has been deferred to avoid audit duplication and three (3) have not commenced and will be considered as part of the Internal Audit Plan 2023-2026.

### **Attachments**

1. **2021/22 Internal Audit Program**

**Report as at 1 October 2022**

**2021/22 Internal Audit Program**

Audit No.	Internal Audit	Audit Objectives	Expected Completion Date	Status	Comments
<b>Status of 2019/20 Internal Audits (Carry Overs)</b>					
<b>Staged Audits</b>					
1	PDI Act and Regulations Implementation (Stage 1)	This audit will review the legislative compliance of the CWT development processes as well as provide an assurance audit on the supporting frameworks in place such as delegations, authorisation, policies, procedures and plans.	November 22	In Progress	<ul style="list-style-type: none"> <li>The delay in the implementation of the PDI Act and associated regulations and documents, mean that the timing of this audit was delayed to ensure maximum value</li> <li>Audit scope presented to the April 2022 Committee meeting</li> <li>Audit closure meeting scheduled for October 2022</li> </ul>
<b>Status of 2020/2021 Internal Audits (Carry Overs)</b>					
<b>Staged Audits</b>					
1	PDI Act and Regulations Implementation (Stage 2)	This audit will review the legislative compliance of the CWT development processes as well as provide an assurance audit on the supporting frameworks in place such as delegations, authorisation, policies, procedures and plans.	2024	Not Started	<ul style="list-style-type: none"> <li>Delay to Stage 1 PDI Act Audit. Stage 2 to be carried over to the next Internal Audit Plan 2023-2026</li> </ul>
<b>Status of 2021/2022 Internal Audits</b>					
<b>Assurance Audits</b>					
1	Insurances	A risk identified by Financial Services highlighted the need for the organisation to hold appropriate insurance policies to ensure appropriate coverage in the event of a claim. This audit seeks to review the coverage provided by each insurance policies and identify potential gaps.	TBA	In Progress	<ul style="list-style-type: none"> <li>Financial Services currently undertaking ESCOSA review which has delayed commencement of the audit</li> <li>To be considered as part of the 2023-2026 Internal Audit Plan</li> </ul>

	Not Started		In Progress		Complete		Deferred		Cancelled
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**2021/22 Internal Audit Program**

**Report as at 1 October 2022**

Audit No.	Internal Audit	Audit Objectives	Expected Completion Date	Status	Comments
2	Cyber Security	With the level of hacking into corporate networks increasing at an alarming rate over the last decade, the security of information is an increasing risk to the CWT. The motivations of hackers can vary substantially. This audit seeks to identify gaps in the policies, procedures and practices within the CWT pertaining to information security and IT infrastructure as well as assessing the network architecture to evaluate whether the security supports risk tolerance levels and business objectives.	2024	Deferred	<ul style="list-style-type: none"> <li>An assessment report has been prepared by CyberCX which in part considers internal security measures and lists a series of corporate actions for CWT</li> <li>Information Services presented the CyberCX report to the 9 August 2022 Audit Committee Meeting</li> <li>The Cyber Security Audit will be included within the next Internal Audit Plan 2023-2026 schedule</li> </ul>
<b>Legislative Compliance Audits</b>					
3	Local Nuisance and Litter Control Act 2016	A legislative compliance audit to be undertaken by a legal auditor reviewing CWT compliance relating to the <i>Local Nuisance and Litter Control Act 2016</i> .	October 2021	Complete	<ul style="list-style-type: none"> <li>Audit Scope drafted and presented to the April 2021 Committee meeting</li> <li>Scope merged with Expiation, Fines and Enforcements - Collecting fines legislative compliance audit planned for 2020/2021 to increase value to the organisation and ensure efficiency</li> <li>Audit has commenced and evidence provided to auditor in July 2021</li> <li>Interviews delayed due to Level 4 and 5 COVID-19 restrictions</li> <li>Report presented as part of 12 October 2021 Agenda</li> <li>Report presented as part of 12 April 2022 Agenda</li> </ul>
4	Internal Financial Controls Monitoring Risk Based Methodology	To review the internal financial controls.	March 2022	Complete	
<b>Third Party Audits (External)</b>					



**Report as at 1 October 2022**

**2021/22 Internal Audit Program**

<b>Audit No.</b>	<b>Internal Audit</b>	<b>Audit Objectives</b>	<b>Expected Completion Date</b>	<b>Status</b>	<b>Comments</b>
5	Vic Roads Annual Audit (Third Party Audit)	An annual Internal Audit which is mandated as part of the agreement with Vic Roads.	July 2022	<b>Complete</b>	<ul style="list-style-type: none"> <li>Audit completed and provided to Vic Roads in July 2022</li> </ul>
6	Vic Roads Information Protection Agreement Compliance Review	To review CWT compliance with the Information Protection Agreement.	March 2022	<b>Complete</b>	<ul style="list-style-type: none"> <li>An additional unplanned external audit regarding information protection in regards to the Vic Roads systems</li> </ul>
7	Compulsory EzyReg Self Audit Questionnaire 2022	A compliance check for Authorised Agents and Delegates, on the access and use of EzyReg motor vehicle data utilised by Council	September 2022	<b>Complete</b>	<ul style="list-style-type: none"> <li>Ad hoc external audit completed and provided to the Systems Support Unit (EzyReg) in September 2022</li> </ul>
8	Queensland Motor Vehicle Register (QMVR) Audit 2022	To ensure the responsible and secure use of information obtained from its registers by approved client users (CWT), by the Department of Transport and Main Roads (TMR) and Queensland Motor Vehicle Register service (QMVR).	September 2022	<b>Complete</b>	<ul style="list-style-type: none"> <li>Ad hoc external audit completed and provided to Department of Transport and Main Roads (TMR) in September 2022</li> </ul>
9	Kerbside Waste Management Services Audit 2015-2021	To examine the management of Council's kerbside waste management services for the period of 2015 - 2021.	September 2022	<b>Complete</b>	<ul style="list-style-type: none"> <li>External Audit for the Auditor-General's Office complete</li> <li>Report tabled at Parliament on 17 August 2022</li> </ul>
<b>WHS Audit</b>					
10	WHS/ IM KPI Audit against PSSI	An annual audit mandated by the Scheme	TBA	<b>Not Started</b>	<ul style="list-style-type: none"> <li>This audit is completed every two years by the LGAMLS and will be considered as part of the Internal Audit Plan 2023-2026</li> </ul>
<b>Facilitative Audit</b>					
11	Corporate Planning Framework	The objectives of the audit are to evaluate and report on the adequacy and effectiveness of the CWT's alignment of strategic planning processes and budget planning processes. This includes the processes used in developing	TBA	<b>Not Started</b>	<ul style="list-style-type: none"> <li>This item will be considered for carry over within the next Internal Audit Plan 2023-2026</li> </ul>

	Not Started		In Progress		Complete		Deferred		Cancelled
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**2021/22 Internal Audit Program**

**Report as at 1 October 2022**

Audit No.	Internal Audit	Audit Objectives	Expected Completion Date	Status	Comments
		strategic, budget and business plans, how they are aligned through to action and service planning processes. In addition, the audit will determine compliance with relevant policies.			

	Not Started	In Progress	Complete	Deferred	Cancelled
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## 9.4 EXTERNAL AUDIT

### 9.4.1 BDO Audit Completion Report

#### Brief

This report presents the *Audit Completion Report* from Council's external auditors for the financial year ending 30 June 2022.

#### RECOMMENDATION

It is recommended to the Committee that the report be received.

---

#### Introduction

The external auditors have prepared their *Audit Completion Report (Attachment 1)* identifying the status and the findings of their audit of the City of West Torrens.

#### Discussion

The *Audit Completion Report* is provided in 6 key sections plus an appendix, as follows:

1. Executive Summary
2. Areas of Audit Focus
3. Summary of misstatements
4. Internal control
5. Other reporting requirements
6. Appendices
  1. Proposed audit report
  2. Auditor Independence declaration
  3. New developments
  4. ESG and your business

At the date of production of the *Audit Completion Report*, BDO anticipates the issuance of an unqualified opinion on the financial statements and internal controls.

#### Climate Impact Considerations

*(Assessment of likely positive or negative implications of this decision will assist Council and the West Torrens Community to build resilience and adapt to the challenges created by a changing climate.)*

There is no direct environmental impact in relation to this report.

#### Conclusion

This report presents the *Audit Completion Report* prepared by BDO.

#### Attachments

1. BDO Audit Completion Report



**CITY OF WEST TORRENS**

Annual completion report

YEAR ENDED 30 JUNE 2022



IDEAS | PEOPLE | TRUST




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Dear Audit Committee Members

We are pleased to present this report to the Audit Committee of City of West Torrens in relation to the 30 June 2022 annual audit.

As at the date of this report, we have substantially completed our audit and subject to the satisfactory resolution of the matters outlined in the Executive Summary, we expect to issue an unmodified audit report. We have set out in this document the significant matters arising from our audit. This summary covers those matters we believe to be material in the context of our work.

We look forward to the Audit Committee meeting on 11 October 2022 where we will have the opportunity to discuss this report.

Should you require clarification on any matter in this report before this date, please do not hesitate to contact me on +61 8 7324 6082.

We would like to take this opportunity to extend our appreciation to management for their assistance and cooperation throughout the course of our audit.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle  
Engagement Partner

Adelaide, 4 October 2022

3 City of West Torrens Annual completion report



## EXECUTIVE SUMMARY

### PURPOSE

The purpose of this report is to communicate significant matters arising from our audit to the Audit Committee. This report has been discussed with management.

### SCOPE

Our audit was conducted in accordance with Australian Auditing Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 for the year ended 30 June 2022.

### STATUS OF THE AUDIT

Our audit of the financial report is substantially complete. We expect to issue an unmodified audit report, subject to satisfactory completion of the following:

- ▶ Final review of the financial statements
- ▶ Satisfactory review by our appointed engagement quality review partner;
- ▶ Receipt of management representations on various matters
- ▶ Review of subsequent events post 30 June 2022; and
- ▶ Receipt of formally adopted financial statements and agreement of these to the draft provided to us to date.

A draft of the proposed audit report is included at [Appendix 1](#).

### SUMMARY OF MISSTATEMENTS

We have identified misstatements during our audit. The list of corrected and uncorrected misstatements is included in the respective [section](#) of this report.

We have not identified any uncorrected misstatements that, in our judgement, either individually or in aggregate, could have a material effect on the financial report for the year ended 30 June 2022.

### OTHER AREAS OF AUDIT FOCUS

In performing our audit, we have identified those matters that, in the auditor's judgement, were of the most significance in the audit of the financial report. Our audit procedures also focused on areas that were considered to represent significant risks of material misstatement. These areas of focus are outlined below:

- ▶ Revaluation, depreciation, useful lives and residual values of infrastructure assets
- ▶ Accounting treatment of capital work in progress (WIP)
- ▶ Accounting treatment for grant funding
- ▶ Management override of controls

Refer to the relevant section for details on the key audit matters, significant risk areas and other areas focused on during the audit.



**AREAS OF AUDIT FOCUS**

We identified the risk areas as part of our risk assessment procedures undertaken during the planning phase and continued to be alert for risks during the course of the audit. Our audit procedures focused on areas that were considered to represent risks of material misstatement.

**REVALUATION, DEPRECIATION, USEFUL LIVES AND RESIDUAL VALUES OF INFRASTRUCTURE ASSETS**

Description	Audit work performed	Summary of findings
Council's infrastructure, property, plant and equipment are carried at valuation. There is a risk that these balances are misstated as a result of the application of inappropriate valuation methodologies, or incorrect underlying assumptions.	This year certain classes of Council assets were revalued by Council employees based on an indexation reflecting annual average movement value of like assets. We have obtained details of these calculations and tested their accuracy.	We noted the revaluation has resulted in an increment of \$27.4mil in Infrastructure, Property, Plant & Equipment.

**ACCOUNTING TREATMENT OF CAPITAL WORK IN PROGRESS (WIP)**

Description	Audit work performed	Summary of findings
There is a risk that the accounting treatment of items captured within capital WIP may not be in accordance with Australian Accounting Standards.	We have obtained the WIP schedule and reviewed in detail a sample of projects outstanding at the end of the year to ensure they are likely to generate assets. We have also reviewed a sample of assets transferred out of capital WIP to ensure that the categorisation and value allocated to assets are appropriate.	Throughout the testing on WIP additions and WIP transfers to the relevant asset classes, there have been no misstatements noted. Our detailed WIP transfer testing reflected there had been no indication of incorrect categorisations or values adopted.

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**AREAS OF AUDIT FOCUS CONTINUED**

ACCOUNTING TREATMENT FOR GRANT FUNDING		
Description	Audit work performed	Summary of findings
<p>There is a potential risk of error in the calculation of grant income recognised and deferred at year end by reference to grant agreements and Australia Accounting Standards.</p>	<p>We have obtained a schedule of grant income recognised at year end. We have selected a sample of grants and obtained the agreements to review in detail and ensure that they have been recognised in accordance with applicable accounting standards.</p>	<p>Where funding is received to construct an asset, a liability is recognised until the performance obligations of the grant agreement have been satisfied. It was noted in one instance that the funding received throughout the period had been recorded as revenue due to the project being near on completion. The correction of this treatment resulted in an adjustment of \$1,032,843 being recognised as a liability at 30 June 2022. This adjustment is not material in nature and has been included in the Summary of Misstatements section.</p>

MANAGEMENT OVERRIDE OF CONTROLS		
Description	Audit work performed	Summary of findings
<p>Australian Auditing Standards require that we presume there is a risk that management has the ability to manipulate accounting records and override controls that otherwise appear to be operating effectively.</p>	<p>We have tested general journals posted during the year and at the end of the reporting period to consider whether they are appropriate. We considered accounting estimates for management biases or fraud. We sought to corroborate management explanations with independent supporting evidence whenever possible.</p>	<p>No evidence of management override of controls was noted during the course of the audit.</p>

6 City of West Torrens Annual completion report



**CORRECTED MISSTATEMENTS**

We identified the following misstatements during the course of our audit which have been corrected:

Description	Assets	(Liabilities)	Reserves	(Profit)/Loss
Recognition of deferred revenue in line with AASB 1058 Income for Not-for-profits entities	-	(1,032,843)	-	1,032,843
<b>Net effect of corrected misstatements</b>	<b>-</b>	<b>(1,032,843)</b>	<b>-</b>	<b>1,032,843</b>



## INTERNAL CONTROL

### CURRENT YEAR

In accordance with ASA 265 *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management*, we are required to communicate in writing, significant deficiencies in internal control identified during our audit to those charged with governance on a timely basis.

The standard defines a deficiency in internal control as:

1. A control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial report on a timely basis; or
2. A control necessary to prevent, or detect and correct, misstatements in the financial report on a timely basis is missing.

Significant deficiency in internal control means a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgement, is of sufficient importance to merit the attention of the Audit Committee.

Our audit procedures did not identify any significant deficiencies that in our professional judgment are of sufficient importance to merit the attention of the Audit Committee.

### INTERNAL CONTROL RISK ASSESSMENT

We have completed the testing of internal controls for the purpose of providing an audit opinion on Council's internal controls. This work focuses on controls exercised by the Council in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law.

Our assessment of internal controls is based on the criteria in the Better Practice Model - Financial Internal Control for South Australian Councils as issued by the Local Government Association of South Australia.

The Better Practice Model emphasises a risk based approach to internal financial controls. It states that a Council should design and implement internal financial controls activities and monitoring systems that prioritise extreme and high financial risk as identified by the Council's risk tolerance framework.

We have been advised by the management that no risk assessment was performed for this financial year. Instead, self-assessment was performed over all 'core controls' that are suggested per Better Practice Model.

For the purpose of our internal control audit opinion, we have performed our own risk assessment to identify the key financial risks facing the Council, determine the inherent risk level and evaluate core controls activities to address this risk. Based on this work, we have not noted any material exceptions that would lead to a qualification to the audit report on internal controls.



## OTHER REPORTING REQUIREMENTS

### INDEPENDENCE AND ETHICS

In conducting our audit, we are required to comply with the independence requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and Part 4A of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

We have obtained independence declarations from all staff engaged in the audit.

We also have policies and procedures in place to identify any threats to our independence, and to appropriately deal with and if relevant mitigate those risks.

We have not become aware of any issue that would cause any member of the engagement team, BDO or any BDO network firm to contravene any ethical requirement or any regulatory requirement that applies to the audit engagement.

The *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* requires the lead auditor to make a declaration to the directors regarding independence. We are in a position to make this declaration, a draft of which has been included at [Appendix 2](#).

### NON-COMPLIANCE WITH LAWS AND REGULATIONS

We have made enquiries in relation to any non-compliance with laws and regulations during the course of our audit. We have not identified any instances of non-compliance with laws and regulations as a result of our enquiries.

We have not identified any reportable matters during the course of our audit.

### FRAUD

Management have confirmed that there were no matters of fraud identified for the period under audit, or subsequently. It should be noted that our audit is not designed to detect fraud however should instances of fraud come to our attention we will report them to you.

We have not identified any instances of fraud during the course of our audit.



# APPENDIX 1 PROPOSED AUDIT REPORT

## INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF WEST TORRENS

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of City of West Torrens and its subsidiaries (the Council), which comprises the consolidated statement of financial position as at 30 June 2022, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the financial report of City of West Torrens, presents fairly, in all material respects, the Council's financial position as at 30 June 2022, and its financial performance and its cash flows for the year ended on that date in accordance with 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 Local Government Act 1999 and 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 other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Local Government Act 1999, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Information Other than the Financial Report and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the general purpose financial report of the Max and Bette Mendelson Foundation and the Annual Report of The Brown Hill and Keswick Creeks Stormwater Board.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report of the City of West Torrens, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.





**APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED**

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Council’s Responsibility for the Financial Report**

The Council’s officers are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and for such internal control as the Council’s officers determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Council’s officers are 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 the Council’s officers either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

**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 the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar3.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf)

This description forms part of our auditor’s report.

**BDO Audit (SA) Pty Ltd**

Andrew Tickle  
Director

Adelaide, XX Month 20XX



## APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED

### INDEPENDENT ASSURANCE REPORT

#### ON THE INTERNAL CONTROLS OF THE CITY OF WEST TORRENS

##### Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of West Torrens ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2021 to 30 June 2022 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and

The controls operated effectively as designed throughout the period from 1 July 2021 to 30 June 2022.

##### Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 Assurance Engagements on Controls issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### The Council's responsibilities for the internal controls

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

##### Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

##### Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.



**APPENDIX 1 PROPOSED AUDIT REPORT CONTINUED**

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

**Limitations of controls**

Because of the inherent limitations of an assurance engagement, together with 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 and so fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of 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.

**BDO Audit (SA) Pty Ltd**

Andrew Tickle  
Director

Adelaide, XX Month 2022



## APPENDIX 2 AUDITOR INDEPENDENCE DECLARATION

### CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of West Torrens for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), 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) Regulations 2011*.

Andrew Tickle  
Director

**BDO Audit (SA) Pty Ltd**  
Adelaide, XX Month 2022.



## APPENDIX 3 NEW DEVELOPMENTS

We wish to bring to your attention some upcoming changes in financial reporting which may cause significant changes to your future reported financial position and performance.

### AASB 2020-1 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - CLASSIFICATION OF LIABILITIES AS CURRENT OR NON-CURRENT

Effective for annual reporting periods beginning on or after 1 January 2023, there are four main changes to the classification requirements within AASB 101 *Presentation of financial statements*:

- ▶ The requirement for an 'unconditional' right has been deleted from paragraph 69(d) because covenants in banking agreements would rarely result in unconditional rights.
- ▶ The right to defer settlement must exist at the end of the reporting period. If the right to defer settlement is dependent upon the entity complying with specified conditions (covenants), the right to defer only exists at reporting date if the entity complies with those conditions at reporting date.
- ▶ Classification is based on the right to defer settlement, and not intention (paragraph 73), and
- ▶ If a liability could be settled by an entity transferring its own equity instruments prior to maturity (e.g. a convertible bond), classification is determined without considering the possibility of earlier settlement by conversion to equity, but only if the conversion feature is classified as equity under IAS 32.

As these amendments only apply for the first time to the 30 June 2024 balance sheet (and 30 June 2023 comparative balance sheet), companies are not yet able to make an assessment of the impacts regarding the right to defer settlement, compliance with bank covenants, and intention to settle.

### AASB 2021-2 AMENDMENTS TO AUSTRALIAN ACCOUNTING STANDARDS - DISCLOSURE OF ACCOUNTING POLICIES, AND DEFINITION OF ACCOUNTING ESTIMATES

Applicable to annual reporting periods commencing on or after 1 January 2023, this amending standard defines an 'accounting estimate' as monetary amounts in the financial statements that are subject to estimation uncertainty. This captures, for example, expected credit losses for receivables, or the fair value of an item recognised in the financial statements at fair value.

Accounting estimates are developed using measurement techniques including estimation techniques (such as used to determine expected credit losses or value in use) and valuation techniques (such as the income approach to determine fair value), and inputs. This amending standard clarifies that a change in an estimate occurs when there is either a change in a measurement technique or a change in an input.

It further clarifies that only material accounting policy information must be disclosed in the financial statements. This is the case when it relates to material transactions, other events or conditions, and:

- ▶ The entity has changed its accounting policy during the period
- ▶ There are one or more accounting policy options in Accounting Standards
- ▶ The accounting policy was developed applying the hierarchy in AASB 108
- ▶ Significant judgement was required in applying the accounting policy
- ▶ The accounting is complex.



## APPENDIX 3 NEW DEVELOPMENTS CONTINUED

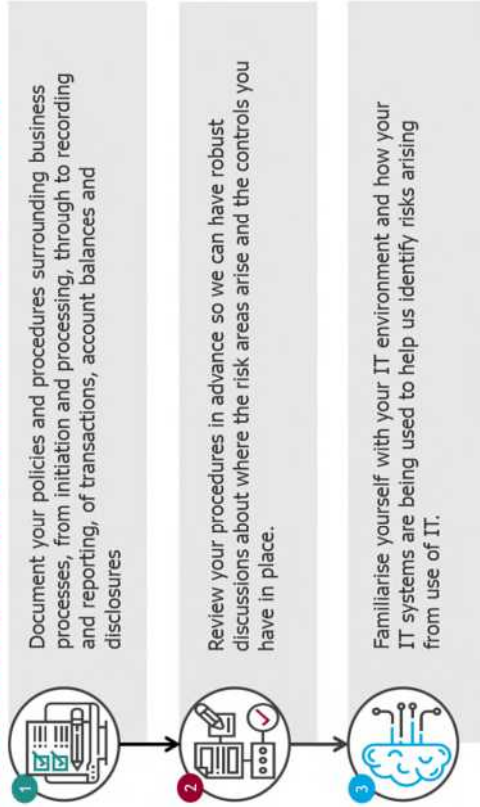
### REVISED AUDITING STANDARD - ASA 315, IDENTIFYING AND ASSESSING THE RISKS OF MATERIAL MISSTATEMENT

Australian Auditing Standard 315 *Identifying and Assessing the Risks of Material Misstatement (Revised)* (ASA 315) is effective for financial reporting periods beginning on or after December 15, 2021. It requires a more granular process of identification risks of material misstatement (RMM) in an entity, with a separate assessment of inherent risk and control risk for assertion level RMMs, to drive a more efficient and risk-responsive audit.

#### HOW HAS IT CHANGED?

- ▶ Requirement to perform a separate assessment of inherent risk and control risk for risks of material misstatement (RMMs) identified at the assertion level
- ▶ Spectrum of inherent risk, based on the likelihood and magnitude of an RMM
- ▶ Use of inherent risk factors (complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or fraud) to drive risk identification.
- ▶ Identification of risks arising from the use of IT based on integrity of information in the information system; risks arising from ineffective design or non-application of controls
- ▶ Understanding controls over processes that support the effective operation of the IT environment

#### HOW CAN YOU ASSIST US TO TRANSITION TO THIS REVISED STANDARD?



## APPENDIX 4 ESG AND YOUR BUSINESS

### WHAT IS ESG?

ESG is the acronym for Environmental, Social and Governance. It is a holistic concept about an organisation's ability to create and sustain long-term value in a rapidly changing world, and managing the risks and opportunities associated with these changes.

ESG metrics are not part of mandatory [financial reporting](#) required by Australian Accounting Standards or International Financial Reporting Standards, but organisations across the world are increasingly making disclosures in their annual report or in a standalone sustainability report.

ESG is used as a framework to assess how an organisation manages risks and opportunities that changing market and non-market conditions create. ESG also puts a heavy emphasis on risk management, because monitoring and mitigating risks across all three dimensions is an important priority for any company that is serious about ESG. The three categories of ESG factors are as follow:-

- ▶ **Environmental** factors address an organisation's environmental impact and environmental stewardship. It is focused on improving the environmental performance of an organisation.
- ▶ **Social** factors refers to how an organisation manages relationships with, and creates value for, stakeholders. The social dimension is focused on an organisation's impact on its employees, customers and the community.
- ▶ **Governance** factors refers to an organisation's leadership and management philosophy, practices, policies, internal controls, and shareholder rights. The governance dimension is focused on an organisation's leadership and structure.

### WHY IS ESG IMPORTANT FOR YOUR BUSINESS?

Investors across the globe are increasingly demanding organisations to outline their ESG framework and approach in order to assess the organisation's long-term sustainability. ESG has a potential significant impact on the following fundamental business issues relevant to the long-term success of the organisation:

- ▶ **Corporate reputation** - ESG can enhance a company's license to operate making it easier to accomplish business objectives and respond to crisis scenarios with key stakeholder groups.
- ▶ **Risk reduction** - ESG can assist with the identification of immediate and long-term risks depending on the industry and business model.
- ▶ **Opportunity management** - Shifting market and non-market conditions can expose unmet needs for new products and/or services, potential customer bases, and potential strategic relationships for addressing ESG issues.
- ▶ **Culture & intrinsic value** - ESG maturity is an indicator of a company's commitment to building a high performing, purpose-driven workforce and inclusive culture.

A robust ESG strategy can help attract the right talent and investors. To achieve a shift in sustainability we need to stop viewing ESG as a 'nice to have', it should be part of business strategy and risk management which can have a direct and positive impact on financial performance.

If you would like to speak with us about implementing an ESG framework in your organisation or providing assurance on your framework, please contact your audit engagement partner initially.

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We have prepared this report solely for the use of City of West Torrens. As you know, this report forms part of a continuing dialogue between the company and us and, therefore, it is not intended to include every matter, whether large or small, that has come to our attention. For this reason we believe that it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy of this report without prior consent, we would not accept any responsibility for any reliance they may place on it.

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## 9.4.2 Annual Financial Statements - Year Ending 30 June 2022

### Brief

This report proposes that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2022 to ensure that they present fairly the state of affairs of the Council.

### RECOMMENDATION(S)

It is recommended to the Committee that:

1. In accordance with Regulation 22(5) of the *Local Government (Financial Management) Regulations 2011*, it be noted that a draft unsigned statement has been received from Andrew Tickle, Partner of BDO, certifying his independence.
2. In accordance with Section 126(4)(a) of the Local Government Act 1999, the annual financial statements as contained in **Attachment 1** of the agenda report be reviewed to ensure that they fairly present the state of affairs of the council;
3. In accordance with Regulation 22(1) of the *Local Government (Financial Management) Regulations 2011*, it be noted that the Council has not engaged BDO to provide any services outside of the scope of their function as external auditor.
4. In accordance with Regulation 22(3) of the Local Government (Financial Management) Regulations 2011, the Chief Executive Officer and Presiding Member of the Audit General Committee sign the statement contained in Attachment 1 of the agenda report certifying that the auditor is independent of council; and
5. It be recommended to Council that the Chief Executive Officer and Principal Member be authorised to certify the annual financial statements in their final form pursuant to the requirements of Regulation 14(g) of the *Local Government (Financial Management) Regulations 2011*.

---

### Introduction

The annual financial statements for the year ended 30 June 2022 have been prepared in accordance with the requirements set out in the model financial statements pursuant to Regulation 13 of the *Local Government (Financial Management) Regulations 2011* (the Regulations) and, in accordance with the Regulations, must now be reviewed by the Audit General Committee (Committee).

A key function of the Committee is to review the annual financial statements of the Council to ensure that they present fairly the state of affairs of the Council (Section 126(4)(a) of the *Local Government Act 1999* (Act)). In order to facilitate an effective review, the following information is supplied:

1. In accordance with Section 127(1) of the Act, the draft financial statements for the City of West Torrens, shown as **Attachment 1** to this report and comprising:
  - A statement of comprehensive income;
  - A statement of financial position;
  - A statement of changes in equity;
  - A statement of cash flows; and
  - Appropriate notes and other explanatory documentation to be read in conjunction with these statements.

2. In accordance with Regulation 22(1) of the Local Government (Financial Management) Regulations 2011, it is confirmed that council has not engaged BDO to provide any services outside of the scope of their function as external auditor.
3. In accordance with Regulation 22(3), an unsigned statement by the Chief Executive Officer, Mr Terry Buss and the Presiding Member, Councillor John Woodward (contained in **Attachment 1**), certifying that the external auditor, Mr Andrew Tickle of BDO, is independent of the Council and has not been engaged by Council for any services outside of the scope of the external audit function as prescribed in the Act.

It is recommended that the Chief Executive Officer and presiding member of the Audit General Committee sign the 'independence statement' following the review of the financial statements in discussion with the external auditor.

4. In accordance with Regulation 22(5), a draft unsigned statement by Mr Andrew Tickle of BDO certifying his independence (contained in **Attachment 1**).

The General Manager Corporate and Regulatory Services and the Manager Financial Services will attend the meeting to answer any questions about the information provided. Mr Andrew Tickle and Ms Chelsea Aplin will also be in attendance to brief the Committee and respond to questions as to the preliminary findings of the audit of the financial statements.

Following formal Committee consideration of these statements, they will be referred to BDO to be finalised and for a final independent audit opinion to be provided. Referral to Council on 1 November 2022 is then intended.

## Discussion

### Net Operating Surplus

The year to 30 June 2022 ended with Council showing a favourable net operating surplus before capital and other items of \$11.081 million as shown below:

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Income	74,878	74,327
Less : Expenditure	67,588	64,683
	<hr/>	<hr/>
<b>Operating Result</b>	<b>7,290</b>	<b>9,644</b>
	<hr/>	<hr/>
Add: Net Gain / (Loss) on	238	178
Amounts Received for New	3,514	460
/ Upgraded Assets		
Physical Resources	39	-
Donated		
	<hr/>	<hr/>
<b>Net Surplus / (Deficit)</b>	<b>11,081</b>	<b>10,282</b>
	<hr/>	<hr/>

Council's operating surplus ratio has fluctuated between 8 per cent and 14 per cent over the last 5 years, with ratios being:

<b>Financial Year</b>	<b>Operating Surplus Ratio</b>
2017/18	14%
2018/19	11%
2019/20	8%
2020/21	13%
2021/22	10%

LGA Information Paper 9 *Financial Indicators* (May 2015) suggests an operating break even position, or better, over any five year period, and an operating surplus ratio of between zero and 10 per cent as a long term target range.

### Sustainability

The asset renewal funding ratio shows the extent to which capital expenditure on the renewal and replacement of assets matches the level proposed in Council's Infrastructure and Asset Management Plans. Achieving a break even result of 100 per cent or better demonstrates that the cost of consumption of assets in any one year is being met by current rates and current ratepayers.

LGA Information Paper 9 suggests an asset renewal funding ratio greater than 90 per cent but less than 110 per cent on average. This has been achieved in a rolling 5 year period including 2021/22. The 2021/22 ratio has been largely affected by a number of factors which have resulted in projects not beginning when originally expected. Some of these factors include, COVID-19, contractor availability and materials shortages.

<b>Financial Year</b>	<b>Asset Renewal Funding Ratio</b>
2017/18	152%
2018/19	112%
2019/20	111%
2020/21	93%
2021/22	59%

### Liquidity

Council's liquidity position remains strong, with the statement of financial position and cash flow statement showing \$23.7m in cash and cash equivalents at year ending 30 June 2022 (\$10.7m as at 30/06/2021).

Grant funding and program slippage largely contributed to this cash flow movement.

### Other Matters

Other items of note include:

- The most recently available full actuarial investigation conducted by the actuary for the Local Government Superannuation Scheme as at 30 June 2021, indicated that the defined benefit fund was in a satisfactory financial position, with advice provided that contribution levels at the time were adequate, but Council's contribution rates may need to change at a future point in time (refer note 18).
- Work in progress has decreased from \$9.374 million to \$9.344 million, with the balance largely made up of capital building works still in progress.

- The third year of applying AASB 16 on our operating leases has had a slight impact on the financial statements. We recorded a re-measurement of our lease liability and right of use asset of \$383,566 due to the CPI adjustment of our depot land lease agreement with Adelaide Airport Ltd. In addition, two new leased motor vehicles were added during 2021/22.
- The new accounting standards surrounding revenue recognition (AASB 15 and AASB 1058) have substantially impacted our accounting treatment of grant funds received during the 2021/22 financial year. As a result, a further \$5.51 million of grant income has been deferred to the statement of financial position until we complete the associated capital projects bringing the total deferred amount to \$11.86 million.
- The equity (Equity Accounted Investments in Council Businesses) Council has in the Brown Hill Keswick Creeks Storm Water Board has increased by \$4.539 million. This is as a result of the Board receiving \$5m in capital funding from the Stormwater Management Board, \$4m in capital contributions from Council's and \$463k of physical resources received free of charge. The equity share of the board is 49%.
- Depreciation expense increased by \$38,000 or 0.24 per cent to \$16.091 million (refer note 3).
- For the 2021/22 reporting period there were \$39,293 in physical resources received free of charge emanating from works on Transport Ave, Netley completed by Adelaide Airport Ltd (\$0 in 2020/21).
- Mendelson Foundation wealth decreased throughout the year by \$188,000 to \$1.518 million, a portfolio decrease of 11.0 per cent (9.5 per cent increase in 2020/21).
- Carried forward project commitments have increased from \$22.474 million to gross \$36.431 million. This includes:
  - Sporting and community facilities accounting for \$11.5 million or 34 per cent of the carryover amount;
  - Significant capital projects such as Richmond Oval, Peake Gardens Riverside Tennis Club and Kesmond Reserve;
  - The transport program, including Ballantyne Street, Thanet St, Kurralta Park Kindergarten pedestrian crossing and various other road projects which account for \$10.8 million or a 31.8 per cent share of the carryover amount; and
  - The recreation program which makes up \$8.1 million or 24 per cent of the carryovers including Linear Park Shared Path Upgrade and funding for Breakout Creek.

Carried forward funds since the year ended 30 June 2012 have been as follows:

<b>Year Ended</b>	<b>Amount</b>
<b>30 June</b>	<b>\$'000</b>
2012	9,760
2013	8,754
2014	10,475
2015	11,396
2016	20,215
2017	24,838
2018	36,916
2019	18,688
2020	14,881
2021	22,474
2022	36,431

- Notes comparing budget and actual expenditure and income for the year are excluded from the accounts, following changes to the *Local Government (Financial Management) Regulations 2011*, but these will be reported to Council in November 2022.
- Full cost attribution is reflected at note 12.

An audit completion report from BDO will also be presented at the meeting.

### **Conclusion**

This report proposes that the Audit General Committee review the annual financial statements of the Council for the year ended 30 June 2022 to ensure that they present fairly the state of affairs of the Council. It is intended that they be presented to Council for adoption on 1 November 2022.

### **Attachments**

- 1. General Purpose Financial Statements 2021-22**

DRAFT

# City of West Torrens

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022



## City of West Torrens

Financial Statements 2022

**General Purpose Financial Statements**  
for the year ended 30 June 2022

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## City of West Torrens

Financial Statements 2022

General Purpose Financial Statements  
for the year ended 30 June 2022

## 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 2022 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.

---

Terry Buss PSM  
Chief Executive Officer

11 October 2022

Michael Coxon  
Mayor

11 October 2022



## City of West Torrens

Financial Statements 2022

### General Purpose Financial Statements

for the year ended 30 June 2022

### Understanding Council's Financial Statements

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#### Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

#### About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

#### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

- 1. A Statement of Comprehensive Income**  
A summary of Council's financial performance for the year, listing all income & expenses.
- 2. A Statement of Financial Position**  
A 30 June snapshot of Council's financial position including its assets & liabilities.
- 3. A Statement of Changes in Equity**  
The overall change for the year (in dollars) of Council's "net wealth".
- 4. A Statement of Cash Flows**  
Indicates where Council's cash came from and where it was spent.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

#### About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialize in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

#### About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

#### Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

## City of West Torrens

Financial Statements 2022

Statement of Comprehensive Income  
for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Income</b>			
Rates	2a	62,875	61,244
Statutory Charges	2b	2,198	2,110
User Charges	2c	1,586	1,400
Grants, Subsidies and Contributions	2g	5,195	3,819
Investment Income	2d	6	295
Reimbursements	2e	319	326
Other income	2f	110	181
Net Gain - Equity Accounted Council Businesses	19(a)	2,589	4,952
<b>Total Income</b>		<b>74,878</b>	<b>74,327</b>
<b>Expenses</b>			
Employee costs	3a	22,644	22,591
Materials, Contracts and Other Expenses	3b	27,836	24,983
Depreciation, Amortisation and Impairment	3c	16,091	16,053
Finance Costs	3d	1,017	1,056
<b>Total Expenses</b>		<b>67,588</b>	<b>64,683</b>
<b>Operating Surplus / (Deficit)</b>		<b>7,290</b>	<b>9,644</b>
Physical Resources Received Free of Charge	2i	39	-
Asset Disposal & Fair Value Adjustments	4	238	178
Amounts Received Specifically for New or Upgraded Assets	2g	3,514	460
<b>Net Surplus / (Deficit)</b>		<b>11,081</b>	<b>10,282</b>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I,PP&E	9a	27,358	(2,813)
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	200	-
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>27,558</b>	<b>(2,813)</b>
<b>Total Other Comprehensive Income</b>		<b>27,558</b>	<b>(2,813)</b>
<b>Total Comprehensive Income</b>		<b>38,639</b>	<b>7,469</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## City of West Torrens

Financial Statements 2022

## Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	23,708	10,681
Trade & Other Receivables	5b	5,382	5,485
Other Financial Assets	5c	1,556	1,684
Inventories	5d	28	18
Non-Current Assets Held for Sale	20	–	3,600
<b>Total current assets</b>		<b>30,674</b>	<b>21,468</b>
<b>Non-current assets</b>			
Financial Assets	6a	250	–
Equity Accounted Investments in Council Businesses	6b	17,232	12,693
Other Non-Current Assets	6c	9,344	9,374
Infrastructure, Property, Plant & Equipment	7a(i)	821,271	790,794
<b>Total non-current assets</b>		<b>848,097</b>	<b>812,861</b>
<b>TOTAL ASSETS</b>		<b>878,771</b>	<b>834,329</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	6,145	4,685
Borrowings	8b	1,878	1,782
Provisions	8c	5,332	5,140
Other Current Liabilities	8d	11,861	6,351
<b>Total Current Liabilities</b>		<b>25,216</b>	<b>17,958</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	32,465	33,906
Provisions	8c	252	266
<b>Total Non-Current Liabilities</b>		<b>32,717</b>	<b>34,172</b>
<b>TOTAL LIABILITIES</b>		<b>57,933</b>	<b>52,130</b>
<b>Net Assets</b>		<b>820,838</b>	<b>782,199</b>
<b>EQUITY</b>			
Accumulated surplus		117,447	121,199
Asset revaluation reserves	9a	661,650	637,692
Other reserves	9b	41,741	23,308
<b>Total Council Equity</b>		<b>820,838</b>	<b>782,199</b>
<b>Total Equity</b>		<b>820,838</b>	<b>782,199</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## City of West Torrens

Financial Statements 2022

Statement of Changes in Equity  
for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2022</b>					
Balance at the end of previous reporting period		121,199	637,692	23,308	782,199
Net Surplus / (Deficit) for Year		11,081	–	–	11,081
<b>Other Comprehensive Income</b>					
Share of OCI - Equity Accounted Council Businesses		–	–	200	200
- Gain (Loss) on Revaluation of I,PP&E	7a	–	27,358	–	27,358
Transfer to Accumulated Surplus on Sale of I,PP&E	9a	3,600	(3,600)	–	–
<b>Other comprehensive income</b>		<b>3,600</b>	<b>23,758</b>	<b>200</b>	<b>27,558</b>
<b>Total comprehensive income</b>		<b>14,681</b>	<b>23,758</b>	<b>200</b>	<b>38,639</b>
Transfers between Reserves		(18,433)	200	18,233	–
<b>Balance at the end of period</b>		<b>117,447</b>	<b>661,650</b>	<b>41,741</b>	<b>820,838</b>
<b>2021</b>					
Balance at the end of previous reporting period		118,576	640,505	15,649	774,730
Net Surplus / (Deficit) for Year		10,282	–	–	10,282
<b>Other Comprehensive Income</b>					
Share of OCI - Equity Accounted Council Businesses		–	–	–	–
- Gain (Loss) on Revaluation of I,PP&E	7a	–	(2,813)	–	(2,813)
Transfer to Accumulated Surplus on Sale of I,PP&E	9a	–	–	–	–
<b>Other comprehensive income</b>		<b>–</b>	<b>(2,813)</b>	<b>–</b>	<b>(2,813)</b>
<b>Total comprehensive income</b>		<b>10,282</b>	<b>(2,813)</b>	<b>–</b>	<b>7,469</b>
Transfers between Reserves		(7,659)	–	7,659	–
<b>Balance at the end of period</b>		<b>121,199</b>	<b>637,692</b>	<b>23,308</b>	<b>782,199</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## City of West Torrens

Financial Statements 2022

## Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates Receipts		62,936	61,655
Statutory Charges		2,417	2,310
User Charges		1,744	1,501
Grants, Subsidies and Contributions (operating purpose)		5,704	3,995
Investment Receipts		6	295
Reimbursements		350	358
Other Receipts		3,943	2,865
<u>Payments</u>			
Payments to Employees		(22,302)	(22,209)
Payments for Materials, Contracts & Other Expenses		(25,536)	(26,163)
Finance Payments		(1,017)	(1,056)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>28,245</u>	<u>23,551</u>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		3,514	460
Sale of Replaced Assets		-	1,560
Sale of Surplus Assets		4,472	-
Distributions Received from Equity Accounted Council Businesses		2,589	4,952
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(9,984)	(12,432)
Expenditure on New/Upgraded Assets		(9,325)	(10,498)
Net Purchase of Investment Securities		128	(184)
Loans Made to Community Groups		(263)	-
Capital contributed to Equity Accounted Council Businesses		(4,539)	(7,715)
<b>Net cash provided (or used in) investing activities</b>		<u>(13,408)</u>	<u>(23,857)</u>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		-	14,004
Proceeds from Bonds & Deposits		1	-
<u>Payments</u>			
Repayments of Borrowings		(1,482)	-
Repayment of Lease Liabilities		(329)	(15,171)
Repayment of Bonds & Deposits		-	(1)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(1,810)</u>	<u>(1,168)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>13,027</u>	<u>(1,474)</u>
plus: Cash & Cash Equivalents at beginning of period		10,681	12,155
<b>Cash and cash equivalents held at end of period</b>	11a	<u>23,708</u>	<u>10,681</u>
Additional Information:			
plus: Investments on hand – end of year	5c	1,556	1,684
<b>Total Cash, Cash Equivalents &amp; Investments</b>		<u>25,264</u>	<u>12,365</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

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## City of West Torrens

Financial Statements 2022

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant 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 14 of the *Local Government (Financial Management) Regulations 2011* dated 01 November 2022.

###### 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.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to 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).

###### 1.4 Estimates and assumptions

The COVID-19 pandemic has impacted the 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include:

1. Income from Community Centres reduced due to inability to hold group events.
2. Fines and Interest payments on late payments of rates have been waived during .

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2022/23 financial year but these have been largely taken into account during the development of the budget process for 2022/23 including, but not limited to a minimal rate increase and ongoing costs of income recovery. The budget assumptions for 2022/23 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

##### (2) The Local Government Reporting Entity

City of West Torrens is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 165 Sir Donald Bradman Drive. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 19.

##### (3) Income Recognition

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

continued on next page ...

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## City of West Torrens

Financial Statements 2022

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary grants) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$2,655,441	\$991,628	+1,663,813
2018/19	\$1,623,252	\$2,174,183	- \$550,931
2019/20	\$1,950,066	\$1,904,919	+\$45,147
2020/21	\$2,329,087	\$1,274,249	+\$1,054,838
2021/22	\$2,707,793	\$2,013,310	+\$694,483

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.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

#### Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

#### (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 13.

#### (5) Inventories

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 1. Summary of Significant Accounting Policies (continued)

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.

**(6) Infrastructure, Property, Plant & 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 an appropriate proportion of variable and fixed overhead.

**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.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings	\$10,000
Infrastructure	\$10,000

**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. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed. 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 7.

**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*

Furniture, Equipment and Fittings	2 to 50 years
Plant & Equipment	2 to 30 years

*Building & Other Structures*

Buildings and Components	10 to 100 years
Other Structures	10 to 100 years

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## City of West Torrens

Financial Statements 2022

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Infrastructure

Land Improvements including Park and Other Structures	10 to 80 years
Sealed Roads – Surface	15 to 50 years
Sealed Roads – Structure	55 to 80 years
Other Transport	10 to 70 years
Footpaths, Kerb, Gutter and Cycle Tracks	10 to 80 years
Stormwater	25 to 100 years
Glenelg to Adelaide Pipeline	50 years
Bridges	35 to 100 years

##### Other Assets

Artworks	80 to 100 years
----------	-----------------

#### 6.5 Impairment

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). 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 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

### (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

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 1. Summary of Significant Accounting Policies (continued)

**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.

Weighted avg. discount rate 0.1% (2021, 0.1%)

Where an Award has a payout clause on termination there has been an accrual made for personal leave using government guaranteed securities rates. Where there is no payout clause on termination 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 untaken sick leave.

**9.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. 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 18.

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## City of West Torrens

Financial Statements 2022

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

##### (10) 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.

##### 10.1 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, as follows:

Plant and equipment	3 to 5 years
Land	0 to 48 years

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 expense on a straight-line basis over the lease term.

##### (11) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

In 2020-21 Council did not recognise the Asset Revaluation Reserve movement of \$136,944 (49% of \$279,477). Movement in 2021-22 is \$63,296 (49% of \$129,175). Both of these movements have now been recognised in 2021-22 totalling \$200,240 and included in the Statements.

##### (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.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 1. Summary of Significant Accounting Policies (continued)

**(13) New accounting standards and UIG interpretations**  
**Standards issued by the AASB not yet effective**

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

**Effective for NFP annual reporting periods beginning on or after 1 January 2022**

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

**Effective for NFP annual reporting periods beginning on or after 1 January 2023**

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

**Effective for NFP annual reporting periods beginning on or after 1 January 2025**

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

**(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.

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income

\$ '000	2022	2021
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	62,094	60,603
Less: Mandatory Rebates	(1,024)	(965)
Less: Discretionary Rebates, Remissions & Write Offs	(51)	(119)
<b>Total General Rates</b>	<b>61,019</b>	<b>59,519</b>
<b>Other Rates (Including Service Charges)</b>		
Landscape Levy	1,612	1,583
<b>Total Other Rates (Including Service Charges)</b>	<b>1,612</b>	<b>1,583</b>
<b>Other Charges</b>		
Penalties for Late Payment	165	136
Legal & Other Costs Recovered	98	24
<b>Total Other Charges</b>	<b>263</b>	<b>160</b>
Less: Discretionary Rebates, Remissions & Write Offs	(19)	(18)
<b>Total Rates</b>	<b>62,875</b>	<b>61,244</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	945	863
Animal Registration Fees & Fines	407	352
Parking Fines / Expiation Fees	756	815
Environmental Control Fines	1	4
Other Licences, Fees & Fines	44	45
Sundry	45	31
<b>Total Statutory Charges</b>	<b>2,198</b>	<b>2,110</b>
<b>(c) User Charges</b>		
Hall & Equipment Hire	157	224
Property Lease	1,049	850
Subsidies Received on Behalf of Users	5	5
Waste royalties	74	60
Employee Contributions	144	132
Home Assistance	107	94
Sundry	50	35
<b>Total User Charges</b>	<b>1,586</b>	<b>1,400</b>

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income (continued)

\$ '000	2022	2021
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	125	69
Market movement on investments	(213)	161
Dividend income including franking credits	94	65
<b>Total Investment Income</b>	<b>6</b>	<b>295</b>
<b>(e) Reimbursements</b>		
Private Works	40	106
Electricity & Gas	103	107
Insurance	28	5
Rates & Taxes	133	96
Employee Costs	4	11
Other	11	1
<b>Total Reimbursements</b>	<b>319</b>	<b>326</b>
<b>(f) Other income</b>		
Insurance & Other Recoupments - Infrastructure, IPP&E	10	7
Rebates Received	-	87
Fuel Tax Credits	32	38
Mendelson Scholarships	20	20
Sundry	48	29
<b>Total Other income</b>	<b>110</b>	<b>181</b>
<b>(g) Grants, Subsidies, Contributions</b>		
Amounts Received Specifically for New or Upgraded Assets	3,514	460
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>3,514</b>	<b>460</b>
Other Grants, Subsidies and Contributions	1,846	946
Untied - Financial Assistance Grant	1,753	1,276
Roads to Recovery	617	617
Home and Community Care Grant	535	526
Library and Communications	444	454
<b>Total Other Grants, Subsidies and Contributions</b>	<b>5,195</b>	<b>3,819</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>8,709</b>	<b>4,279</b>

The functions to which these grants relate are shown in Note 12.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 2. Income (continued)

\$ '000	2022	2021
<b>(i) Sources of grants</b>		
Commonwealth Government	4,092	1,143
State Government	3,864	3,050
Other	753	86
<b>Total</b>	<u>8,709</u>	<u>4,279</u>

## (h) Conditions over Grants &amp; 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, are as follows:

<b>Unexpended at the close of the previous reporting period</b>	1,055	1,269
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other Environment	–	(40)
Parks & Gardens	–	–
Roads Sealed	(398)	(656)
Other Community Amenities	(657)	(573)
<b>Subtotal</b>	<u>(1,055)</u>	<u>(1,269)</u>
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Community Support	6	–
Cultural Services	5	–
Library Services	12	–
Roads Sealed	–	398
Other Community Amenities	–	657
Other Environment	133	–
Public Order & Safety	20	–
Waste Management	85	–
<b>Subtotal</b>	<u>261</u>	<u>1,055</u>
<b>Unexpended at the close of this reporting period</b>	<u>261</u>	<u>1,055</u>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	<u>(794)</u>	<u>(214)</u>

## (i) Physical Resources Received Free of Charge

Roads, Bridges & Footpaths	39	–
<b>Total Physical Resources Received Free of Charge</b>	<u>39</u>	<u>–</u>



## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 3. Expenses

\$ '000	Notes	2022	2021
<b>(a) Employee costs</b>			
Salaries and Wages		20,168	20,055
Employee Leave Expense		544	904
Superannuation - Defined Contribution Plan Contributions	18	1,926	1,851
Workers' Compensation Insurance		624	568
Other Employee Related Costs		407	343
Less: Capitalised and Distributed Costs		(1,025)	(1,130)
<b>Total Operating Employee Costs</b>		<b>22,644</b>	<b>22,591</b>
Total Number of Employees (full time equivalent at end of reporting period)		209	216
<b>(b) Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		27	26
Bad and Doubtful Debts		-	1
Elected Members' Expenses		494	461
Other		7	-
<b>Subtotal - Prescribed Expenses</b>		<b>528</b>	<b>488</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		13,396	11,225
Energy		637	660
Individually Significant Items		290	295
Maintenance		404	416
Legal Expenses		420	235
Levies Paid to Government - NRM levy		1,595	1,567
Levies - Other		225	235
Parts, Accessories & Consumables		577	498
Professional Services		1,261	1,401
Materials		1,826	962
Insurance		873	870
Street lighting		717	894
Printing, Postage & Stationery		317	308
Advertising & Marketing		154	153
Software, Licensing & Maintenance		1,297	1,141
Water Rates		605	719
Memberships & Subscriptions		315	274
Partnership and Community Grants		340	379
Sundry		2,059	2,263
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>27,308</b>	<b>24,495</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>27,836</b>	<b>24,983</b>
<b>(iii) Individually significant items</b>			
Library Resources		290	295

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 3. Expenses (continued)

\$ '000	2022	2021
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Land Improvements	1,392	1,238
Buildings & Other Structures	2,920	2,872
Infrastructure		
- Sealed Roads	5,132	5,003
- Kerb & Guttering	1,766	1,766
- Stormwater Drainage	1,478	1,485
- Other Transport	59	58
- Footways / Cycle Tracks	1,157	1,163
- Glenelg to Adelaide Pipeline	48	48
- Bridges	126	137
Right-of-use Assets	436	404
Plant & Equipment	1,015	1,368
Furniture & Fittings	562	511
<b>Subtotal</b>	<b>16,091</b>	<b>16,053</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>16,091</b>	<b>16,053</b>
<b>(d) Finance Costs</b>		
Interest on Loans	777	820
Interest on Leased Assets	240	236
<b>Total Finance Costs</b>	<b>1,017</b>	<b>1,056</b>

## Note 4. Asset Disposal &amp; Fair Value Adjustments

\$ '000	2022	2021
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	4,472	1,560
Less: Carrying Amount of Assets Sold	(4,234)	(1,382)
<b>Gain (Loss) on Disposal</b>	<b>238</b>	<b>178</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>238</b>	<b>178</b>

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 5. Current Assets

\$ '000	2022	2021
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	283	1,855
Deposits at Call	23,420	8,779
Investment - Mendelson	5	47
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>23,708</b>	<b>10,681</b>

**(b) Trade & Other Receivables**

Rates - General & Other	1,348	1,406
Council Rates Postponement Scheme	26	29
Accrued Revenues	65	114
Debtors - General	3,552	3,329
Other Levels of Government	57	47
GST Recoupment	321	558
Prepayments	-	2
Loans to Community Organisations	13	-
<b>Subtotal</b>	<b>5,382</b>	<b>5,485</b>
<b>Total Trade &amp; Other Receivables</b>	<b>5,382</b>	<b>5,485</b>

**(c) Other Financial Assets**

Shares in Listed Companies - Mendelson Foundation	1,556	1,684
<b>Total Other Financial Assets (Investments)</b>	<b>1,556</b>	<b>1,684</b>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

**(d) Inventories**

Stores & Materials	28	18
<b>Total Inventories</b>	<b>28</b>	<b>18</b>

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 6. Non-Current Assets

\$ '000	2022	2021
<b>(a) Financial Assets</b>		
<b>Receivables</b>		
Loans to Community Organisations	250	–
<b>Total Receivables</b>	<b>250</b>	<b>–</b>
<b>Total Financial Assets</b>	<b>250</b>	<b>–</b>

\$ '000	Notes	2022	2021
<b>(b) Equity Accounted Investments in Council Businesses</b>			
Brownhill Keswick Creek Stormwater Project	19	17,232	12,693
<b>Total Equity Accounted Investments in Council Businesses</b>		<b>17,232</b>	<b>12,693</b>

**(c) Other Non-Current Assets**

<b>Other</b>			
Capital Works-in-Progress		9,344	9,374
Contract Assets		–	–
Contract Cost Assets		–	–
<b>Total Other</b>		<b>9,344</b>	<b>9,374</b>
<b>Total Other Non-Current Assets</b>		<b>9,344</b>	<b>9,374</b>

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City of West Torrens  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment (continued)

(a)(i) Infrastructure, Property, Plant & Equipment

	Fair Value Level	Asset movements during the reporting period										as at 30/06/22							
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Donated Assets	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Capital Work in Progress - Buildings		-	5,276	-	5,276	3,389	85	-	-	(1,408)	(827)	-	-	-	-	6,515	-	6,515	
Land - Community	3	207,240	4,098	-	4,098	1,665	614	-	-	(2,746)	(802)	-	-	-	207,240	2,829	-	207,240	
Land - Other	2	48,970	-	-	48,970	-	-	-	-	-	-	-	-	-	48,970	-	-	48,970	
Land Improvements	3	32,302	-	(6,451)	25,851	4,028	100	(1,392)	618	-	-	(259)	1,574	38,574	-	(8,056)	30,518		
Buildings & Other Structures	2	135,930	-	(60,222)	75,708	-	278	(2,782)	-	-	-	(320)	146	147,716	-	(73,865)	73,851		
Buildings & Other Structures Infrastructure	3	39,587	-	(31,338)	8,249	-	-	(159)	673	-	-	-	-	28,812	-	(20,048)	8,764		
- Sealed Roads		262,940	-	(119,638)	143,302	409	2,453	(5,132)	1,720	-	18	(687)	6,222	277,265	-	(128,960)	148,305		
- Kerb & Guttering		124,064	-	(17,177)	106,887	41	3,809	(1,766)	-	-	11	(1,570)	14,425	142,616	-	(20,779)	121,837		
- Stormwater Drainage		139,942	-	(61,205)	78,737	492	492	(1,478)	195	-	10	(2,092)	8,542	155,004	-	(70,598)	84,406		
- Other Transport		3,003	-	(451)	2,552	313	-	(59)	-	-	-	-	162	3,508	-	(540)	2,968		
- Footways / Cycle Tracks		79,316	-	(16,486)	62,829	877	-	(1,157)	26	-	-	(266)	1,254	81,614	-	(18,060)	63,554		
- Glenelg to Adelaide Pipeline		2,437	-	(379)	2,058	-	-	(48)	-	-	-	-	248	2,739	-	(481)	2,258		
- Bridges		13,091	-	(4,913)	9,078	212	-	(126)	187	-	-	(898)	515	12,821	-	(3,853)	8,968		
Right-of-Use Assets		10,758	-	-	10,758	82	384	(436)	-	-	-	-	-	10,788	-	-	10,788		
Plant & Equipment		-	11,685	(5,308)	6,377	64	1,361	(314)	(1,015)	(66)	-	-	367	-	11,867	(5,093)	6,774		
Furniture & Fittings		-	9,510	(7,303)	2,207	45	385	(562)	-	-	-	(5)	-	-	9,894	(7,824)	2,070		
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>1,099,580</b>	<b>21,195</b>	<b>(329,981)</b>	<b>790,794</b>	<b>6,069</b>	<b>9,262</b>	<b>(314)</b>	<b>(16,091)</b>	<b>3,353</b>	<b>-</b>	<b>39</b>	<b>(6,097)</b>	<b>33,455</b>	<b>1,157,667</b>	<b>21,761</b>	<b>(358,157)</b>	<b>821,271</b>	
Comparatives		1,084,932	20,391	(318,574)	786,749	5,972	11,055	(479)	(16,053)	6,316	47	-	(5,631)	2,818	1,099,580	21,195	(329,981)	790,794	

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## City of West Torrens

Financial Statements 2022

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 7. Infrastructure, Property, Plant & Equipment (continued)

##### (b) Valuation of Infrastructure, Property, Plant & Equipment & 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 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

###### Information on 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.

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.

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.

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## City of West Torrens

Financial Statements 2022

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 7. Infrastructure, Property, Plant &amp; Equipment (continued)

**Transition to AASB 13 - 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.

**Valuation Techniques used to derive Level 2 Fair Values recognised in the Financial Statements**

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land - Other	Direct comparison of the market evidence approach. This method seeks to determine the current value of an asset by reference to recent comparable transactions involving the sale of similar assets. The valuation is based on price per square metre.
Buildings & Other Structures - Market Approach	The valuation of each Building under this scenario has been undertaken utilising the Direct Comparison Method of valuation by reference to market data and the subsequent apportionment of the Land and Structural Components.
Buildings & Other Structures - Income Approach	The valuation of Buildings under this scenario has been undertaken by reference to actual or imputed income and capitalised at market rates.
Buildings & Other Structures - Cost Approach	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2021. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure.
Land - Community	Market Approach The valuation of Community Land has been undertaken utilising the Market Approach, more specifically the Direct Comparison Method of Valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Buildings & Other Structures	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2021. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure. The unique nature of such Buildings and Structures and the lack of definitive valuation inputs requires that we inform users of this information that the valuation may vary from the generally acceptable range of +/- 10%.
Land Improvements	The valuation is Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database. Alternatively when Maloneys cannot provide a valuation an asset is valued at cost and indexed each year for CPI increases.
Roads Sealed	Formulated using Rawlinsons Australia Construction Handbook 2021 data and recent schedule of rates as provided by tendered works. This is subject to an independent condition audit by an industry expert every 5 years. Annual CPI increases are applied each year thereafter.
Other Transport	Asset is valued at cost and indexed each year following for CPI increases.
Footways / Cycle Tracks	Formulated using Rawlinsons Australia Construction Handbook 2021 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases. This is subject to an independent condition audit by industry expert every 5 years.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 7. Infrastructure, Property, Plant &amp; Equipment (continued)

Description	Valuation approach and inputs used
Stormwater	Formulated using Rawlinsons Australia Construction Handbook 2021 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Glenelg to Adelaide Pipeline	Formulated using Rawlinsons Australia Construction Handbook 2021 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Bridges	This is subject to an independent condition audit by industry expert every 5 years. This is subject to annual CPI increases for each year following.

**Land & Land Improvements**

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Land is valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

**Buildings & Other Structures**

Buildings and other structures are initially recognised on the cost basis. Independent valuations of buildings and other structures were determined on the 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Buildings and other structures are then valued at written down replacement costs.

**Infrastructure**

Infrastructure assets are measured based on periodic valuations by external independent valuers less, where applicable, any accumulated depreciation and impairment losses. Any additions made during the periods between revaluations are carried at cost.

Land improvements are valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Valuations on roads sealed assets were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA. Valuations on footways and cycle tracks were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA, for the year ended 30 June 2020.

Valuations on stormwater and Glenelg to Adelaide pipeline were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Ms Lisa Gilmartin, B Acc, BMgmt (Mkg), MBA, ASA, for the year ended 30 June 2020. Independent valuations of bridges were determined on the 30 June 2020 by Paul Allen, B Eng, Certified Practising Engineer, of Kellogg Brown & Root. Bridges are then valued at written down replacement costs.

**Plant & Equipment**

Council has elected to recognise these assets on the cost basis.

**All other Assets**

Pursuant to Council's election, these assets are recognised on the cost basis.



## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	4,017	–	3,331	–
Payments Received in Advance	224	–	166	–
Accrued Expenses - Employee Entitlements	873	–	709	–
Accrued Expenses - Other	978	–	427	–
Deposits, Retentions & Bonds	53	–	52	–
<b>Total Trade and Other Payables</b>	<b>6,145</b>	<b>–</b>	<b>4,685</b>	<b>–</b>

\$ '000	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
<b>(b) Borrowings</b>					
Loans		1,531	21,697	1,482	23,228
Lease Liabilities	17b	347	10,768	300	10,678
<b>Total Borrowings</b>		<b>1,878</b>	<b>32,465</b>	<b>1,782</b>	<b>33,906</b>

All interest bearing liabilities are secured over the future revenues of the Council

**(c) Provisions**

Employee Entitlements (including oncosts)	5,332	252	5,140	266
<b>Total Provisions</b>	<b>5,332</b>	<b>252</b>	<b>5,140</b>	<b>266</b>

**(d) Other Liabilities**

Deferred Revenue	11,861	–	6,351	–
<b>Total Other Liabilities</b>	<b>11,861</b>	<b>–</b>	<b>6,351</b>	<b>–</b>

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves

\$ '000	as at 30/06/21				as at 30/06/22
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset Revaluation Reserve</b>					
Land - Community	242,187	-	-	-	242,187
Land - Other	17,011	-	(2,035)	-	14,976
Land Improvements	2,662	1,315	-	-	3,977
Buildings & Other Structures	40,240	(174)	(1,565)	-	38,501
JV's / Associates - Other Comprehensive Income Infrastructure	-	200	-	-	200
- Sealed Roads	221,101	5,535	-	-	226,636
- Kerb & Guttering	(11,212)	12,856	-	-	1,643
- Stormwater Drainage	51,907	6,450	-	-	58,357
- Other Transport	187	162	-	-	349
- Footways / Cycle Tracks	66,141	988	-	-	67,129
- Glenelg to Adelaide Pipeline	323	248	-	-	571
- Bridges	7,101	(383)	-	-	6,718
Plant & Equipment	44	367	-	-	411
Furniture & Fittings	-	(5)	-	-	(5)
<b>Total Asset Revaluation Reserve</b>	<b>637,692</b>	<b>27,558</b>	<b>(3,600)</b>	<b>-</b>	<b>661,650</b>
Comparatives	640,505	(2,813)	-	-	637,692

\$ '000	as at 30/06/21				as at 30/06/22
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<b>(b) Other Reserves</b>					
Development Reserve	3,290	-	-	-	3,290
Committed Expenditure Reserve	20,008	18,429	-	-	38,437
Urban Tree Fund Reserve	11	3	-	-	14
<b>Total Other Reserves</b>	<b>23,309</b>	<b>18,432</b>	<b>-</b>	<b>-</b>	<b>41,741</b>
Comparatives	15,649	7,660	-	-	23,309

**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).

**Development Reserve**

The development reserve largely holds funds from the sale of assets and is used for developmental purposes.

**Committed Expenditure Reserve**

The committed expenditure reserve holds unspent funds being carried forward to 2022/23 for capital and operational purposes.

**Urban Tree Fund Reserve**

The Urban Tree Fund reserve is maintain or plant trees which will constitute significant trees under the Development Act.

City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
<p>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.</p>		
<b>Cash &amp; Financial Assets</b>		
Mendelson Foundation	1,518	1,706
<b>Total Cash &amp; Financial Assets</b>	<b>1,518</b>	<b>1,706</b>
<b>Total Assets Subject to Externally Imposed Restrictions</b>	<b>1,518</b>	<b>1,706</b>

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
<b>(a) Reconciliation of Cash</b>			
<p>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:</p>			
Total Cash & Equivalent Assets	5	23,708	10,681
<b>Balances per Statement of Cash Flows</b>		<b>23,708</b>	<b>10,681</b>

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2022	2021	
<b>(b) Reconciliation of Change in Net Assets to Cash from Operating Activities</b>			
<b>Net Surplus/(Deficit)</b>	11,081	10,282	
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment	16,091	16,053	
Equity Movements in Equity Accounted Investments (Increase)/Decrease	(2,389)	(4,952)	
Non-Cash Asset Acquisitions	(39)	-	
Grants for capital acquisitions treated as Investing Activity	(3,514)	(460)	
Net (Gain) Loss on Disposals	(238)	(178)	
	<u>20,992</u>	<u>20,745</u>	
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables	116	(1,158)	
Net (Increase)/Decrease in Inventories	(10)	(4)	
Net Increase/(Decrease) in Trade & Other Payables	1,459	(706)	
Net Increase/(Decrease) in Unpaid Employee Benefits	178	323	
Net Increase/(Decrease) in Other Liabilities	5,510	4,351	
<b>Net Cash provided by (or used in) operations</b>	<u>28,245</u>	<u>23,551</u>	
<b>\$ '000</b>	Notes	<b>2022</b>	<b>2021</b>

**(c) Non-Cash Financing and Investing Activities****Acquisition of assets by means of:**

Physical Resources Received Free of Charge	2i	39	-
Amounts recognised in Income Statement		<u>39</u>	<u>-</u>
<b>Total Non-Cash Financing and Investing Activities</b>		<u>39</u>	<u>-</u>

**(d) Financing Arrangements****Unrestricted access was available at balance date to the following lines of credit:**

Corporate Credit Cards	97	110
LGFA Cash Advance Debenture Facility	20,000	20,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

City of West Torrens

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.  
Details of these Functions/Activities are provided in Note 12(b).

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
<b>\$ '000</b>										
<b>Functions/Activities</b>										
Business Undertakings	34	-	-	-	34	-	2	(810,365)	878,771	23,962
- Public Order & Safety	-	1	287	286	(287)	(285)	20	1	-	501
Community Services										
- Health Services	5	49	349	342	(344)	(293)	23	44	-	80
- Community Support	122	794	3,369	3,341	(3,247)	(2,547)	805	526	-	30,029
- Community Amenities	55	63	410	367	(355)	(304)	-	-	-	2,510
Culture										
- Library services	27	478	3,936	3,739	(3,909)	(3,261)	456	454	-	5,983
- Cultural services	192	110	1,810	1,704	(1,618)	(1,594)	5	-	-	13,415
Economic Development										
Environment										
- Waste Management	144	201	7,894	7,557	(7,750)	(7,356)	85	-	-	18,546
- Other Environment	1,636	1,824	10,574	10,423	(8,938)	(8,599)	133	194	-	109,280
Recreation	158	34	8,071	7,423	(7,913)	(7,389)	-	-	-	240,021
Regulatory Services	2,199	2,110	5,221	5,088	(3,022)	(2,978)	-	-	-	24
Transport & Communication	3	1,370	14,269	13,467	(14,266)	(12,097)	1,911	1,306	-	327,058
Plant Hire & Depot/Indirect	565	579	17	15	548	564	-	-	-	21,344
Unclassified Activities	-	-	-	-	-	-	-	-	-	8,622
Council Administration	63,008	66,714	10,687	10,359	52,321	56,355	1,755	1,294	-	32,954
<b>Total Functions/Activities</b>	<b>68,148</b>	<b>74,327</b>	<b>67,556</b>	<b>64,683</b>	<b>592</b>	<b>9,644</b>	<b>5,195</b>	<b>(806,546)</b>	<b>878,771</b>	<b>834,329</b>

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

**Community Services**

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

**Culture**

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

**Economic Development**

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

**Environment**

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

**Recreation**

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, and Other Recreation.

**Regulatory Services**

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

**Transport**

Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

**Council Administration**

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 13. 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:**

There were no fixed term deposits held during 2021/22.

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

**Receivables - Rates & Associated 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 & Conditions:**

Secured over the subject land, arrears attract interest of 0.48% (2021: 0.48%). 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 & 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 & 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 & 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.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 13. Financial Instruments (continued)

**Receivables - Retirement Home Contributions****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:**

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**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.

**Terms & 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 (describe basis); interest is charged at fixed (or variable - describe) rates between 2.78% and 3.80% (2021: 2.78% and 3.80%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - Leases****Accounting Policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets and Liabilities</b>					
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	23,708	-	-	23,708	23,708
Receivables	3,630	-	-	3,630	3,880
Other Financial Assets	18,783	-	-	18,783	18,788
<b>Total Financial Assets</b>	<b>46,121</b>	<b>-</b>	<b>-</b>	<b>46,121</b>	<b>46,376</b>
<b>Financial Liabilities</b>					

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Payables	6,139	–	–	6,139	6,145
Current Borrowings	1,531	–	–	1,531	1,531
Non-Current Borrowings	–	8,443	13,253	21,696	21,697
Leases	347	1,753	9,015	11,115	11,115
<b>Total Financial Liabilities</b>	<b>8,017</b>	<b>10,196</b>	<b>22,268</b>	<b>40,481</b>	<b>40,488</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	10,681	–	–	10,681	10,681
Receivables	3,443	–	–	3,443	3,443
Other Financial Assets	14,377	–	–	14,377	14,377
<b>Total Financial Assets</b>	<b>28,501</b>	<b>–</b>	<b>–</b>	<b>28,501</b>	<b>28,501</b>
<b>Financial Liabilities</b>					
Payables	4,684	–	–	4,684	4,685
Current Borrowings	1,782	–	–	1,782	1,482
Non-Current Borrowings	–	7,716	26,190	33,906	23,228
Leases	309	1,619	9,050	10,978	10,978
<b>Total Financial Liabilities</b>	<b>6,775</b>	<b>9,335</b>	<b>35,240</b>	<b>51,350</b>	<b>40,373</b>

The following interest rates were applicable to Council's Borrowings at balance date:

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.91%	34,343	2.93%	35,688
		<u>34,343</u>		<u>35,688</u>

**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.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 13. Financial Instruments (continued)

## 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 5 & 6 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.

## 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:

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 14. Capital Expenditure

\$ '000	2022	2021
<b>(a) Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Land	290	290
Buildings	4,444	2,463
Infrastructure	16,499	11,521
Plant & Equipment	742	349
Other	13,444	5,267
	<u>35,419</u>	<u>19,890</u>
<b>These expenditures are payable:</b>		
Not later than one year	35,419	19,890
	<u>35,419</u>	<u>19,890</u>

**(b) Other Expenditure Commitments****Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:**

Audit Services	–	26
Waste Management Services	11,780	15,890
Grants Funding (restricted)	–	–
Operational Expenditure	509	914
Information Technology Commitments	1,213	–
	<u>13,502</u>	<u>16,830</u>
<b>These expenditures are payable:</b>		
Not later than one year	5,716	4,428
Later than one year and not later than 5 years	7,786	12,402
	<u>13,502</u>	<u>16,830</u>

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
<b>Financial Indicators overview</b>			
<i>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.</i>			
<b>1. Operating Surplus Ratio</b>			
Operating Surplus	9.7%	13.0%	7.9%
Total Operating Income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating Surplus	8.3%	12.1%	6.4%
Total Operating Income			
<b>2. Net Financial Liabilities Ratio</b>			
Net Financial Liabilities	36%	46%	45%
Total Operating Income			
<i>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.</i>			
<b>Adjusted Net Financial Liabilities Ratio</b>			
Net Financial Liabilities	37%	47%	46%
Total Operating Income			
<b>Adjustments to Ratios</b>			
<i>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.</i>			
<b>3. Asset Renewal Funding Ratio</b>			
Asset Renewals	59%	93%	111%
Infrastructure & Asset Management Plan required expenditure			
<i>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.</i>			
<b>Net Financial Liabilities Ratio - Adjusted for Leases</b>			
Net Financial Liabilities Excluding Lease Liabilities	20%	0%	0%
Total Operating Income			
<i>Net Financial Liabilities are defined as total liabilities (excluding Lease Liabilities) less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			

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City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

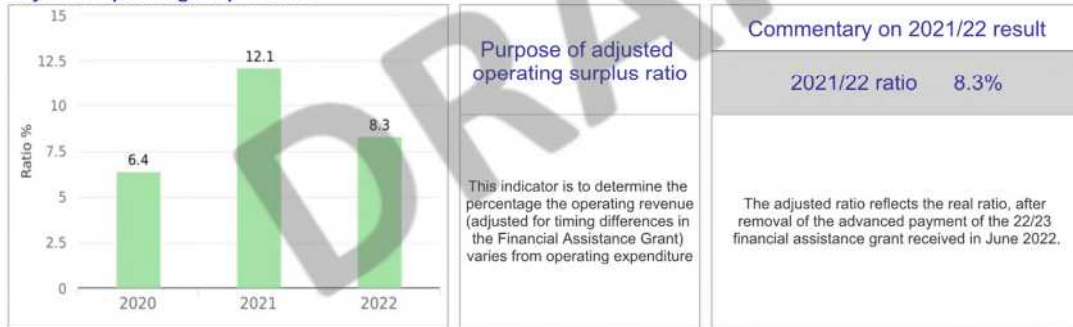
Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

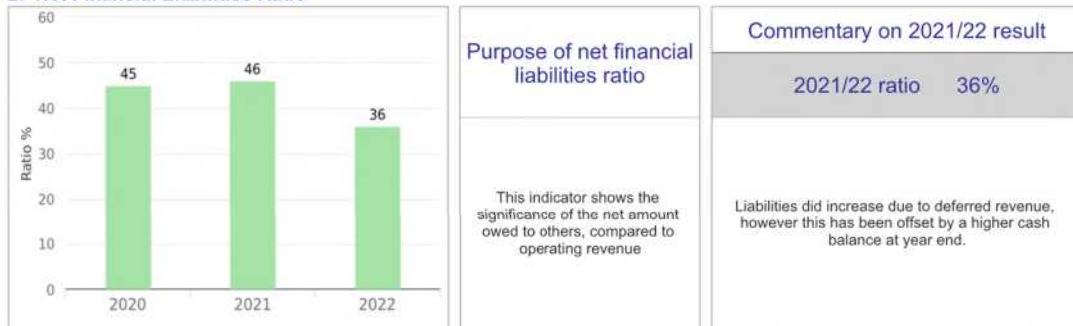
1. Operating Surplus Ratio



Adjusted Operating Surplus Ratio



2. Net Financial Liabilities Ratio



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City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio

<table border="1"> <caption>Adjusted Net Financial Liabilities Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>46</td> </tr> <tr> <td>2021</td> <td>47</td> </tr> <tr> <td>2022</td> <td>37</td> </tr> </tbody> </table>	Year	Ratio %	2020	46	2021	47	2022	37	<p><b>Purpose of adjusted net financial liabilities ratio</b></p>	<p><b>Commentary on 2021/22 result</b></p>
	Year	Ratio %								
2020	46									
2021	47									
2022	37									
<p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>2021/22 ratio 37%</p>	<p>The adjusted ratio reflects the real ratio, after removal of the advanced payment of the 2023 financial assistance grant received in June 2022.</p>								

3. Asset Renewal Funding Ratio

<table border="1"> <caption>Asset Renewal Funding Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>111</td> </tr> <tr> <td>2021</td> <td>93</td> </tr> <tr> <td>2022</td> <td>59</td> </tr> </tbody> </table>	Year	Ratio %	2020	111	2021	93	2022	59	<p><b>Purpose of asset renewal funding ratio</b></p>	<p><b>Commentary on 2021/22 result</b></p>
	Year	Ratio %								
2020	111									
2021	93									
2022	59									
<p>This indicator aims to determine if assets are being renewed and replaced in an optimal way</p>	<p>2021/22 ratio 59%</p>	<p>Council continues to meet its obligations for the renewal of assets consistent with the asset management plans on a five year rolling average.</p>								

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
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	74,878	74,327
less Expenses	<u>(67,588)</u>	<u>(64,683)</u>
<b>Operating Surplus / (Deficit)</b>	<b>7,290</b>	<b>9,644</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(9,984)	(12,432)
add back Depreciation, Amortisation and Impairment	16,091	16,053
add back Proceeds from Sale of Replaced Assets	<u>-</u>	<u>1,560</u>
	<b>6,107</b>	<b>5,181</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(9,325)	(10,498)
add back Amounts Received Specifically for New and Upgraded Assets	3,514	460
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	<u>4,472</u>	<u>-</u>
	<b>(1,339)</b>	<b>(10,038)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>12,058</b>	<b>4,787</b>

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 17. Leases

## (i) Council as a lessee

## Terms and conditions of leases

**Asset Class here**

Right of use assets are inclusive of our depot land and plant and equipment.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

## (a) Right of use assets

\$ '000	Ready to use	Land	Plant & Equipment	Total
<b>2022</b>				
Opening balance	-	10,740	17	10,757
Transfer from leased assets (former finance leases)	-	-	-	-
Additions to right-of-use assets	-	-	83	83
Adjustments to right-of-use assets due to re-measurement of lease liability	-	384	-	384
Depreciation charge	-	(412)	(24)	(436)
Impairment of right-of-use assets	-	-	-	-
Other	-	-	-	-
<b>Balance at 30 June</b>	<b>-</b>	<b>10,712</b>	<b>76</b>	<b>10,788</b>
<b>2021</b>				
Opening balance	-	11,093	24	11,117
Transfer from leased assets (former finance leases)	-	-	-	-
Additions to right-of-use assets	-	-	-	-
Adjustments to right-of-use assets due to re-measurement of lease liability	-	45	(1)	44
Depreciation charge	-	(398)	(6)	(404)
Impairment of right-of-use assets	-	-	-	-
Other	-	-	-	-
<b>Balance at 30 June</b>	<b>-</b>	<b>10,740</b>	<b>17</b>	<b>10,757</b>

## (b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2022	2021
Adoption of AASB 16 at 1 July 2019	10,978	11,235
Re-measurement of Liability	384	44
Additions	83	-
Accretion of interest	240	236
Payments	(570)	(537)
Other	-	-
<b>Balance at 30 June</b>	<b>11,115</b>	<b>10,978</b>

**Classified as:**

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 17. Leases (continued)

\$ '000	2022	2021
Current	347	300
Non Current	10,768	10,678

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$535,130.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	436	404
Interest expense on lease liabilities	240	236
Expense relating to short term leases	-	-
Expense relating to leases of low-value assets	-	-
Variable lease payments	-	-
Other	-	-
<b>Total amount recognised in profit or loss</b>	<b>676</b>	<b>640</b>

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 17. Leases (continued)

## (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 2.

**Investment Property**

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

\$ '000	2022	2021
<b>Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:</b>		
Not later than one year	1,095	718
Later than one year and not later than 5 years	1,911	909
Later than 5 years	231	29
	<u>3,237</u>	<u>1,656</u>

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). 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 (10.00% in 2021/22; 9.50% in 2020/21). 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 2019/20) of "superannuation" salary.

In addition, Council makes a separate contribution of 3.2% 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 Willie Towers Watson as at 30 June 2021. 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.

Superannuation contributions paid by council for 12 months to 30 June 2022 totalled \$1,925,537 (2021/22 \$1,850,597).

## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 19. Interests in Other Entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2022	2021	2022	2021
<b>Council's Share of Net Income</b>				
Joint Ventures	2,589	4,952	17,232	12,693
<b>Total Council's Share of Net Income</b>	<b>2,589</b>	<b>4,952</b>	<b>17,232</b>	<b>12,693</b>

## ((a)i) Joint Ventures, Associates and Joint Operations

## (a) Carrying Amounts

\$ '000	Principal Activity	2022	2021
Brownhill and Keswick Creek Stormwater Board	Flood Mitigation	17,232	12,693
<b>Total Carrying Amounts - Joint Ventures &amp; Associates</b>		<b>17,232</b>	<b>12,693</b>

**Brownhill and Keswick Creek Stormwater Board**

During the 2017/18 financial year, the Brown Hill and Keswick Creeks Stormwater Board (the 'Regional Subsidiary') was established and City of West Torrens has 49% Equitable Interest and 20% Operating Expenses Interest in this.

The Board has been established to implement or oversee the construction of stormwater infrastructure for the purpose of implementation of the Brown Hill and Keswick Creeks Stormwater Management Plan (the Plan); oversee the maintenance and repair and /or renewal of stormwater infrastructure; oversee implementation of associated or related infrastructure works; hold stormwater infrastructure; implement other non infrastructure measures; provide a forum for the discussion and consideration of the constituent council's obligations and responsibilities under the Plan; and enter into agreements with constituent councils for the purpose of managing the Plan.

Other constituent councils include City of Adelaide, City of Burnside, City of Unley, and City of Mitcham.

## (b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
Brownhill and Keswick Creek Stormwater Board	20.00%	20.00%	49.00%	49.00%	20.00%	20.00%

## (c) Movement in Investment in Joint Venture or Associate

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2022	2021
Opening Balance	12,693	4,978
Share in Operating Result	2,516	4,815
New Capital Contributions	1,960	2,763
Asset Revaluation Movement	63	137
<b>Council's Equity Share in the Joint Venture or Associate</b>	<b>17,232</b>	<b>12,693</b>

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 19. Interests in Other Entities (continued)

## (d) Summarised Financial Information of the Equity Accounted Business

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2022	2021
<b>Statement of Financial Position</b>		
Cash and Cash Equivalents	9,503	12,135
Other Current Assets	441	271
Non-Current Assets	25,786	13,634
<b>Total Assets</b>	<b>35,730</b>	<b>26,040</b>
Current Trade and Other Payables	537	117
Current Provisions	25	19
<b>Total Liabilities</b>	<b>562</b>	<b>136</b>
<b>Net Assets</b>	<b>35,168</b>	<b>25,904</b>
<b>Statement of Comprehensive Income</b>		
Other Income	129	279
Contributions from Constituent Councils	486	472
Interest Income	60	26
Capital Funding/Grants	5,464	9,877
<b>Total Income</b>	<b>6,139</b>	<b>10,654</b>
Employee Costs	317	286
Materials, Contracts & Other Expenses	472	199
Depreciation, Amortisation and Impairment	86	62
<b>Total Expenses</b>	<b>875</b>	<b>547</b>
<b>Operating Result</b>	<b>5,264</b>	<b>10,107</b>

## (e) Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

\$ '000	2022	2021
<b>(i) Capital Expenditures Payable</b>		
Not later than one year	1,920	1,960
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<b>1,920</b>	<b>1,960</b>

## (f). Transactions with Council

Aggregate amount of transactions with Council - receipts from Council	1,962	2,763
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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 20. Non-Current Assets Held for Sale &amp; Discontinued Operations

## Details of Assets &amp; Disposal Groups

The City of West Torrens Council sold its former depot, 102-120 Marion Road Brooklyn Park. This was finalised in the prior year.

\$ '000	2022	2021
---------	------	------

## Carrying Amounts of Assets and Liabilities

## Assets

Infrastructure, Property, Plant and Equipment

## Total Assets

## Net Assets

-	3,600
-	3,600
-	3,600

## Note 21. Contingencies &amp; Assets/Liabilities Not Recognised in the Balance Sheet

Council has no contingencies nor any assets or liabilities not recognised in the Statement of Financial Position. There are also no liability, contingent or otherwise in the opinion of the Directors and the Board of Brown Hill & Keswick Creeks Storm Water Board as at 30 June 2022 (30 June 2021 : None).

## Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, 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 of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 11/10/22.

**Council is unaware of any material or significant "non adjusting events" that should be disclosed.**

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

## Note 23. 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, 20 persons were paid the following total compensation:

\$ '000	2022	2021
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## The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	1,629	1,638
Post-Employment Benefits	97	77

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City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

Note 23. Related Party Transactions (continued)

\$ '000	2022	2021
Total	1,726	1,715

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

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## City of West Torrens

Financial Statements 2022

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 26. Mendelson Foundation

\$ '000	2022	2021
<p>The Max and Bette Mendelson Foundation is a charitable fund established in 1996 under a Deed of Charitable Trust, and it is dedicated in perpetuity to the promotion and encouragement of education in conjunction with South Australian universities. Foundation funds were bequeathed to the City of West Torrens under the terms of the Trust Deed.</p>		
<b>Statement of Comprehensive Income - Mendelson Foundation</b>		
<b>Operating Income</b>		
Dividend Income including Franking Credits	94	65
Fair Value Movement on Financial Assets	(213)	161
Council Contribution	20	20
<b>Total Operating Income</b>	<b>(99)</b>	<b>246</b>
<b>Operating Expenses</b>		
Scholarships	48	60
Fund Management	22	19
Member Emoluments	19	18
<b>Total Operating Expenses</b>	<b>89</b>	<b>97</b>
<b>Operating Surplus / (Deficit)</b>	<b>(188)</b>	<b>149</b>
<b>Net Surplus / (Deficit)</b>	<b>(188)</b>	<b>149</b>
<b>Statement of Financial Position - Mendelson Foundation</b>		
<b>Assets</b>		
Cash & Cash Equivalents	5	47
Trade & Other Receivables	57	47
Units in Managed Funds	427	335
Shares in Listed Companies	1,129	1,348
<b>Total Assets</b>	<b>1,618</b>	<b>1,777</b>
<b>Liabilities</b>		
Current Liabilities	100	71
Non Current Liabilities	-	-
<b>Total Liabilities</b>	<b>100</b>	<b>71</b>
<b>Net Assets</b>	<b>1,518</b>	<b>1,706</b>

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City of West Torrens

Financial Statements 2022

General Purpose Financial Statements  
for the year ended 30 June 2022

Independent Auditor's Report - Financial Statements

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DRAFT

City of West Torrens

Financial Statements 2022

General Purpose Financial Statements  
for the year ended 30 June 2022

Independent Auditor's Report - Internal Controls

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DRAFT

## City of West Torrens

Financial Statements 2022

**General Purpose Financial Statements**  
for the year ended 30 June 2022**Certification of Auditor Independence**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of West Torrens for the year ended 30 June 2022, the Council's Auditor, BDO Audit (SA) Pty Ltd. 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*.

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Terry Buss PSM  
Chief Executive Officer

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John Woodward  
Presiding Member, Audit Committee

Date: 11 October 2022

DRAFT

## City of West Torrens

Financial Statements 2022

**General Purpose Financial Statements**  
for the year ended 30 June 2022**Statement by Auditor**

I confirm that, for the audit of the financial statements of City of West Torrens for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, 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) Regulations 2011*.

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Andrew Tickle  
BDO Audit (SA) Pty Ltd

Date: 11 October 2022

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## 9.5 COMMITTEE PERFORMANCE AND REPORTING

Nil

## 10 OTHER BUSINESS

## 11 CONFIDENTIAL

### 11.1 Information and Cyber Security - Action Plan

#### Reason for Confidentiality

The Committee is satisfied that, pursuant to Section 90(3)(e) of the *Local Government Act 1999*, the information to be received, discussed or considered in relation to this agenda item is:

- (e) matters affecting the security of the council, members or employees of the council, or council property; or the safety of any person.

#### RECOMMENDATION

It is recommended to Audit General Committee that:

1. Pursuant to Section 90(2) of the *Local Government Act 1999*, the Committee orders, that the public, with the exception of the Chief Executive Officer and the members of the Executive and Management Teams in attendance at the meeting, and meeting secretariat staff, be excluded from attendance at so much of the meeting as is necessary to receive, discuss and consider in confidence, information contained within the confidential report Item 11.1 - Information and Cyber Security - Action Plan, attachments and any associated documentation submitted by the Chief Executive Officer, specifically on the basis of the provisions of Section 90(3)(e) because the information relates to information and cyber security and it is for internal use only.
2. At the completion of the confidential session the meeting be re-opened to the public.

## 12 NEXT MEETING

To be advised.

## 13 MEETING CLOSE