

### NOTICE

of

## CORPORATE GOVERNANCE COMMITTEE MEETING

Pursuant to the provisions of Section 84(1) of the Local Government Act 1999

TO BE HELD IN

# COMMITTEE ROOM PLAYFORD CIVIC CENTRE 10 PLAYFORD BOULEVARD, ELIZABETH

MEMBERS MAY PARTICIPATE BY ELECTRONIC MEANS

ON

TUESDAY, 6 FEBRUARY 2024 AT 5:00 PM

**SAM GREEN** 

**CHIEF EXECUTIVE OFFICER** 

Issue Date: Thursday, 1 February 2024

**MEMBERSHIP** 

MR MARK LABAZ - PRESIDING MEMBER

Mr Peter Brass

Mayor Glenn Docherty

Cr Shirley Halls

Mr Martin White

### City of Playford Corporate Governance Committee Meeting

#### **AGENDA**

#### TUESDAY, 6 FEBRUARY 2024 AT 5:00 PM

1	ΑT	TEND.	ANCE	RECORD
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- 1.1 Present
- 1.2 Apologies
- 1.3 Not Present

#### 2 CONFIRMATION OF MINUTES

#### RECOMMENDATION

The Minutes of the Corporate Governance Committee Meeting held 5 December 2023 be confirmed as a true and accurate record of proceedings.

#### 3 DECLARATIONS OF INTEREST

#### 4 DEPUTATION / REPRESENTATIONS

Nil

#### 5 STAFF REPORTS

#### Matters to be considered by the Committee Only

Matters delegated to the Committee

7 INFORMAL ACTIONS

6.2

8	CONFIDENTIAL MATTERS	
	STAFF REPORTS	
	Matters delegated to the Committee	
8.1	Revaluation of Assets	70
8.2	Kalara Reserve Prudential Report (Attachments)	72
	INFORMAL DISCUSSION	
8.3	Long Term Financial Plan 24/25	75
9	CLOSURE	

### **STAFF REPORTS**

# MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

# Matters delegated to the Committee

### 5.1 CORPORATE GOVERNANCE COMMITTEE 2024 MEETING SCHEDULE AND WORK PLAN

Responsible Executive Manager: Luke Culhane

**Report Author :** Sarah Schutz

**Delegated Authority:** Matters delegated to the Committee

Attachments: 14. Proposed 2024 Meeting Schedule and Work Plan

#### **PURPOSE**

The purpose of this report is for the Corporate Governance Committee (CGC) to set the 2024 meeting schedule and review the proposed work plan (Attachment 1).

#### STAFF RECOMMENDATION

The Corporate Governance Committee endorse the 2024 meeting schedule and work plan (Attachment 1).

#### **EXECUTIVE SUMMARY**

There are a range of functions that the Committee is responsible for related to accounting, financial management, internal controls, risk management and governance matters.

In accordance with the CGC Charter, the Committee is required to determine its annual schedule of meetings. The 2024 schedule of meetings and work plan has been developed in consideration of the CGC Charter, the 2023 work plan and amendments to Section 126 of the *Local Government Act 1999* which came into effect on 30 November 2023.

#### 1. BACKGROUND

The CGC Charter states that 'Meetings will be held on the first Tuesday of the month, starting at 5:00pm. The Committee will meet a minimum of six (6) times per annum. The Committee will determine an annual schedule of meetings. Meetings must occur at least quarterly'.

The proposed 2024 meeting schedule is based on the 2023 meeting schedule. Based on the recent self-assessment undertaken by the Committee, the Committee agreed that the number of meetings is appropriate for the responsibilities of the Committee.

The proposed 2024 work plan has been developed using the 2023 work plan as a reference.

#### 2. RELEVANCE TO STRATEGIC PLAN

<u>Decision-making filter</u>: We will ensure that we meet our legislative requirements and legal obligations.

The CGC Charter requires the Committee to set its annual schedule of meetings.

#### 3. PUBLIC CONSULTATION

There is no requirement to consult the public on this matter.

#### 4. DISCUSSION

- 4.1 The proposed 2024 meeting schedule is based on the 2023 meeting schedule. The recent self-assessment undertaken by Committee members provided feedback that the number of meetings is appropriate for the responsibilities of the Committee.
- 4.2 The proposed 2024 work plan has been developed using the 2023 work plan as a reference and includes all the functions the Committee is responsible for as detailed in the CGC Charter.
- 4.3 At the Committee meeting held on 5 December 2023, the Committee requested that the External Auditors provide the Audit Plan for the 2023/2024 Financial Year by the February meeting. This has been reflected in the work plan.

#### 5. OPTIONS

#### Recommendation

The Corporate Governance Committee endorse the 2024 meeting schedule and work plan (Attachment 1).

#### Option 2

The Corporate Governance Committee endorse the 2024 meeting schedule and work plan (Attachment 1) with the following amendments:

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#### 6. ANALYSIS OF OPTIONS

#### 6.1 Recommendation Analysis

#### 6.1.1 Analysis & Implications of the Recommendation

The recommendation aligns with the CGC Charter and recent reforms to Council Audit and Risk Committees which came into effect on 30 November 2023.

#### **Risk Appetite**

#### Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision will ensure the Council meets its legal requirement. Under Section 126 of the *Local Government Act 1999*, Council is required to establish an audit and compliance committee to provide independent assurance and advice to council on accounting, financial management, internal controls, risk management and governance matters. The proposed work plan has considered these functions.

#### 6.1.2 Financial Implications

There are no financial or resource implications with the recommendation. Independent Member sitting fees are included in Council's budget.

#### 6.2 Option 2 Analysis

#### 6.2.1 Analysis & Implications of Option 2

The Committee may make amendments to the proposed schedule of meetings and work plan. Any proposed changes need to align to the CGC Charter.

#### 6.2.2 Financial Implications

If the Committee increase the number of meetings, this will increase the total sitting fees for Independent Members.

		Corporate G	overnance Con	nmittee Work Plan 202	24				
			Non-	Meeting Dates					
AGENDA	CGC Charter Reference	Report Type	recurrent/ Recurrent	6 Feb 2024	2 Apr 2024	7 May 2024	6 Aug 2024	1 Oct 2024	3 Dec 2024
POLICY REVIEW									
Consider relevant Policies for CGC input (as needs basis)	2.6 Accounting, Internal Control, Reporting and other Financial Management Systems	Decision Report	N						
FINANCIAL MANAGEMENT									
External Audit:									
Annual External Audit Plan	2.5 Council's External Auditor	Information Report	R	External Audit Attend					
Management Update on Internal Control Findings (External Audit Interim Report)	2.3 Monitor Auditor Recommendations	Information Report	R						
Adoption of Annual Financial Statements & External Audit Report	2.1 Financial Reporting and 2.5 Council's External Auditor	Decision Report	R					External Audit Attend	
Meeting with External Auditor	2.5 Council's External Auditor	Informal Discussion (Committee Only)	R					External Audit Attend	
Mid Year Review - End of Year Forecast	2.1 Financial Reporting	Information Report	R						
Rates Review (as needs basis)	2.1 Financial Reporting	Decision Report / Information Session	N						
Rolling Asset Revaluation Update	2.1 Financial Reporting	Information Report	R						
RISK MANAGEMENT									
Strategic Risk Report	2.8 Risk Management	Information Report	R						
Risk and WHS Audit Action Plans - Progress Update	2.8 Risk Management	Information Report	R						
Insurance Portfolio	2.8 Risk Management	Information Report	R						
Major Project Update (as needs basis)	2.8 Risk Management	Information Report	N						
Disaster Recovery Plan	2.8 Risk Management	Information Report	R						
Business Continuity Plan	2.8 Risk Management	Information Report	R						
INTERNAL AUDIT	2.5 Tusk management	miorinación resport							
Internal Audit Work Plan	2.7 Internal Audit Function	Information Report	R						
Internal Audit Finding Reports (as needs basis)	2.3 Monitor Auditor Recommendations	Information Report	N						
Internal Audit Status Update	2.3 Monitor Auditor Recommendations	Information Report	R						
STRATEGIC MANAGEMENT PLANS									
LTFP Update and Assumptions	2.2 Strategic Management Plans and Annual Business Plans	Informal Discussion	R						
Update on ABP, LTFP, SAMP	2.2 Strategic Management Plans and Annual Business Plans	Informal Discussion	R						
PRUDENTIAL REPORTS									
Prudential Reports (as needs basis)	2.9 Prudential Reports	Decision Report / Informal Discussion	N						
PUBLIC INTEREST DISCLOSURES									
Public Interest Disclosures (as needs basis)	2.10 Public Interest Disclousres	Information Report	N	Procedure review					
COMMITTEE GOVERNANCE									
Workplan & Schedule of Meetings	4. Delegations	Decision Report	R						
CGC Communique	11. Reporting and Review	Informal Discussion	R						
Appointment of Presiding Member	4. Delegations	Decision Report	R						October 2025
Committee Self Assessement and Annual Report	11. Reporting and Review	Decision Report	R				Process	Findings	
CEO update	<del>                                     </del>	Information Report	R					, and the second	
Training and Development (Finance, Risk and Standards update) (as needs basis)	9. Independent Member Support		N						

#### 5.2 PUBLIC INTEREST DISCLOSURE PROCEDURE - CONSULTATION

Responsible Executive Manager: Luke Culhane

Report Author: Cheyanne Miller

**Delegated Authority:** Matters delegated to the Committee

Attachments: 1 ... Proposed Public Interest Disclosure Procedure

21. Proposed Public Interest Disclosure Procedure - Tracked

Changes Version

#### **PURPOSE**

The purpose of this report is to seek feedback from the Corporate Governance Committee on the revised Public Interest Disclosure Procedure.

#### STAFF RECOMMENDATION

The Committee notes the updates to the Public Interest Disclosure Procedure.

#### **EXECUTIVE SUMMARY**

The Public Interest Disclosure Procedure (the Procedure) is a legislative requirement under Section 12(4) and (5) of the *Public Interest Disclosure Act 2018* (the PID Act).

The Procedure has been reviewed taking into consideration legislative amendments and changes to the guidelines provided by the Independent Commission Against Corruption. In addition, reference to responsible officers has been amended to address the Fraud and Corruption Internal Audit Report finding presented to the Committee in August 2023.

An updated Public Interest Disclosure Procedure is now presented to the Committee to note the revisions made.

#### 1. BACKGROUND

The Procedure was first developed in 2019 to fulfil legislative requirements established by the PID Act and *Independent Commissioner Against Corruption Act* (ICAC Act).

The Procedure stipulates the processes that Responsible Officers and the Organisation will follow on receipt of a disclosure. These disclosures must be managed in accordance with the requirements established by the PID Act, ICAC Act and associated guidelines.

#### 2. RELEVANCE TO STRATEGIC PLAN

<u>Decision-making filter</u>: We will ensure we meet our legislative requirements and legal obligations.

The review and endorsement of the Procedure ensures Council meets its legislative obligations pursuant to Section 12(4) and (5) of the PID Act, which requires council to prepare and maintain a procedure for the reporting and management of public interest disclosures.

#### 3. PUBLIC CONSULTATION

There is no requirement for public consultation to occur in relation to the Public Interest Disclosure Procedure.

#### 4. DISCUSSION

- 4.1 Under Section 12(4) and (5) of the PID Act, council is required to prepare and maintain a procedure for the reporting and management of public interest disclosures.
- 4.2 Section 12(3) of the PID Act stipulates the requirement that the name and contact details of each responsible officer at the council are made available to officers and employees.
- 4.3 On 1 August 2023, an internal audit report assessing the Organisation's Fraud and Corruption Framework was presented to the Corporate Governance Committee.
- 4.4 As identified in the Fraud and Corruption Internal Audit Report, the Procedure in its current form cites three Responsible Officers with only one remaining at the Organisation.
- 4.5 Additional administrative directions have also been added to assist in processing disclosures in accordance with ICAC Act.
- 4.6 The Legislation and References section has been amended to reflect the revocation of the Code of Conduct for Council Members and subsequent introduction of the Behavioural Standards and the Behavioural Management Policy and Procedure.
- 4.7 Citations of the *Independent Commissioner Against Corruption Act 2012* have been updated to reflect the newly amended title of *Independent Commission Against Corruption Act 2012*.

#### 5. OPTIONS

#### Recommendation

The Committee notes the updates to the Public Interest Disclosure Procedure.

#### Option 2

- 1. The Committee notes the updates to the Public Interest Disclosure Procedure.
- The Committee provides the following feedback:\_\_\_\_\_\_
  - \_\_\_\_\_

#### 6. ANALYSIS OF OPTIONS

#### 6.1 Recommendation Analysis

#### 6.1.1 Analysis & Implications of the Recommendation

The updated Public Interest Disclosure Procedure will ensure ongoing legislative compliance with the PID Act and ICAC Act, fulfilling obligations derived from the Internal Audit, and safeguard processes for public interest disclosures to be appropriately managed.

#### **Risk Appetite**

#### Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision will ensure the Council is compliant with obligations established by the *Public Interest Disclosure Act 2018* and *Ombudsman Act 1972*.

#### 6.1.2 Financial Implications

There are no financial or resource implications associated with the review of the Public Interest Disclosure Procedure. However, there is a small financial cost associated with staff attending the mandatory training to qualify as a Responsible Officer as required by the Act.

#### 6.2 Option 2 Analysis

#### 6.2.1 Analysis & Implications of Option 2

Option 2 provides the opportunity for the Committee to provide additional feedback to be incorporated into the Public Interest Disclosure Procedure prior to proceeding endorsement. Any amendments made to the Procedure must be compliant with legislative requirements.

#### 6.2.2 Financial Implications

Any financial implications associated with the review and endorsement of an amended Public Interest Disclosure Procedure will be dependent upon the amendments made. However, there is a small financial cost associated with staff attending the mandatory training to qualify as a Responsible Officer as required by the PID Act.



#### **Public Interest Disclosure Procedure**

Procedure Author	General Manager Corporate Services
Date of next review	TBA 2025

#### Principal Officer - Statement

This Procedure has been prepared in accordance with the requirements of Section 12(4) and (5) of the *Public Interest Disclosure Act 2018* (PID Act).

As Chief Executive Officer and designated Principal Officer for the purposes of the PID Act, I expect that the implementation and operation of the PID Act will encourage and facilitate:

- Further transparency and accountability in the Council's administrative and management practices; and
- The disclosure, in the public interest, of information about substantial risks to public health or safety, or to the environment and about corruption, misconduct and maladministration in public administration.

This Procedure is designed to enable that to occur, by ensuring that proper procedures are in place for the making of such Disclosures and for dealing with such Disclosures, and by providing appropriate protections for those who make such Disclosures.

I, and the other staff, officers and Council Members at the City of Playford remain deeply committed to the protection of informants who make public interest disclosures in accordance with the objectives of the PID Act, and to the genuine and efficient consideration and action in relation to information provided to the Council via a Public Interest Disclosure, as contemplated and demonstrated by this Procedure.

Any questions about this Procedure should be directed in the first instance to the Responsible Officers, whose details are at clause 1.4 of this Procedure.

Mr Sam Green Principal Officer Chief Executive Officer City of Playford

#### 1. Statement of Intent

#### 1.1 The Council is committed to:

- upholding the principles of transparency and accountability in its administrative and management practices;
- the protection of informants who make Public Interest Disclosures; and
- the genuine and efficient consideration and action in relation to information provided in a Public Interest Disclosure

and, therefore, encourages the making of appropriate disclosures that reveal public interest information in accordance with this Procedure.

#### 1.2 The Council is also committed to:

- · referring, as necessary, appropriate disclosures to another Relevant Authority;
- where the disclosure relates to corruption, serious or systemic misconduct or maladministration in public administration, reporting the disclosure directly to the Office for Public Integrity (OPI) in accordance with the Public Interest Disclosure Guidelines and the requirements of the *Independent Commission Against* Corruption Act 2012 (ICAC Act);
- otherwise facilitating the investigation of appropriate disclosures in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.
- 1.3 This document explains the applicable procedures and processes that the Council has in place for making and dealing with appropriate disclosures of public interest information, to ensure that the Council:
  - · properly fulfils its responsibilities under the PID Act and the ICAC Act;
  - appropriately encourages and facilitates Disclosures of Public Interest Information, including environmental and health information regarding a location within the area of the Council:
  - provides a process by which disclosures may be made so that they are properly investigated;
  - provides appropriate protection for those who make disclosures in accordance with the PID Act; and
  - recognises the need to appropriately support Informants, the Responsible Officers and, as appropriate, those Public Officers affected by any appropriate disclosure.

1.4 A Responsible Officer may be contacted in person, by telephone or in writing. The relevant contact details are:

#### Responsible Officers:

• Sarah Schutz - Senior Governance Officer

Telephone: (08) 8256 0333

Email: disclosures@playford.sa.gov.au

Address:

#### **Strictly Confidential**

Responsible Officer, Public Interest Disclosure 12 Bishopstone Rd, Davoren Park SA 5113 Website: <a href="https://www.playford.sa.gov.au/disclosures">www.playford.sa.gov.au/disclosures</a>

- 1.5 Upon receipt of a Disclosure of Public Interest Information (whether directly, or by referral from a Council Member, employee, or officer), the Responsible Officer will deal with the Disclosure in accordance with the processes described in this Procedure.
- 1.6 If an Informant believes that their Disclosure is not being dealt with appropriately or in accordance with this Procedure, they should contact the Responsible Officer in the first instance.

#### 2. References and Supporting Documentation

This Procedure is to be read in conjunction with the Fraud and Corruption Control Policy.

#### Related documents include:

- Public Interest Disclosure Act 2018
- Public Interest Disclosure Regulations 2019
- Public Interest Disclosure Guidelines
- Independent Commission Against Corruption (ICAC) Act 2012
- Ombudsman Act 1972
- Behavioural Management Policy and Procedure
- Behavioural Standards
- Worker Code of Conduct
- Complaints Handling Policy
- · Complaints Handling Procedure
- City of Playford Global Glossary

#### 3. Application

Principal Officer (Chief	Ensure that one or more appropriately qualified employees of
Executive Officer)	the Council are designated as Responsible Officers for the

	purposes of the PID Act 2018 and undertake any training required by the <i>Public Interest Disclosure Regulations</i> 2019.  Ensure the name and contact details of each Responsible Officer of the Council are made available to officers, employees and Council Members.  Comply with this Procedure in accordance with the requirements of the PID Act, the OPI Directions and Guidelines, and the Public Interest Disclosure Guidelines.
Responsible Officer(s)	Receive appropriate disclosures relating to the Council and ensure compliance with the PID Act, and this Procedure, in relation to any such disclosures.
	Make appropriate recommendations to the Principal Officer of the Council in relation to dealing with disclosures, including any suggested changes to this Procedure.
	Provide advice to employees of the Council in relation to the administration of the PID Act.
	Complete any training courses approved by the Commissioner for the purposes of the <i>Public Interest Disclosure Regulations</i> 2019.
Public Officer (As per the	Comply with this Procedure when dealing with any disclosure.
ICAC Act includes Council Members/Employees or Officers)	Immediately referring any disclosure of environmental and health information made to them by a member of the public, or any disclosure of public interest information made to them by a Public Officer, to a Responsible Officer.

#### 4. Procedure

#### 4.1 Confidentiality

- 4.1.1 The identity of an Informant will be maintained as confidential, subject to the requirements under Section 8 of the PID Act, and Guideline 3 of the Guidelines published by the Commissioner.
- 4.1.2 In accordance with Section 8 of the PID Act, it is a criminal offence for the identity of an Informant to be disclosed in the absence of their consent unless:
  - a) the recipient believes on reasonable grounds that it is necessary to divulge the identity of the Informant in order to prevent or minimise an imminent risk of serious physical injury or death to any person, and the identity of the Informant is then divulged to a person or authority that the recipient believes on reasonable grounds is the most appropriate authority or person to be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;
  - the recipient has been issued with a notice from the OPI advising that the identity of the Informant is required by the OPI, in which case the recipient must disclose the identity of the Informant to the OPI;
  - doing so is necessary for the matter to be properly investigated (but only to the extent necessary to ensure proper investigation); or

- d) the Informant consents to their identity being disclosed.
- 4.1.3 The PID Act does not expressly require any other information relating to a Disclosure (including, for example, the nature of the allegations) to be maintained as confidential, but in considering whether to further disclose other information provided as part of an appropriate disclosure the Council should be mindful of the prohibition against victimisation in the PID Act.
- 4.1.4 An Informant may wish to remain anonymous, but in order to do so must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated.

#### 4.2 Disclosure Process

- 4.2.1 The PID Act provides for protection for Informants where Public Interest Disclosures are made:
  - a) by a member of the public or a Public Officer about environmental and health information which the Informant reasonably believes to be true or which the Informant believes may be true and is of sufficient significance to warrant disclosure; and/or
  - b) by a Public Officer with a reasonable suspicion about public administration information raises a potential issue of corruption, misconduct or maladministration in public administration.
- 4.2.2 Disclosures should generally, and wherever possible, be directed in the first instance to the Responsible Officer, who has the responsibility for receiving appropriate disclosures relating to the Council.
- 4.2.3 However, nothing in this Procedure prevents a person from making a disclosure to another Relevant Authority, including a Relevant Authority external to the Council. This is a choice to be made by the Informant at their discretion.
- 4.2.4 The following are relevant considerations for an Informant in determining where to direct a disclosure:
  - a) When choosing to make a disclosure internally, disclosures relating to a Council Member or a member of council staff, including the Chief Executive Officer (or person acting in that position), should usually be made to a Responsible Officer.
  - Any disclosure relating to a person appointed as a Responsible Officer should be made to another person appointed as a Responsible Officer or failing this, to a Relevant Authority external to the Council (such as the OPI).
  - c) Any disclosure relating to public administration information about a Public Officer who is a member, officer or employee of the Council may be made to a Responsible Officer, or to the person responsible (either in fact, or as may be designated by the PID Act) for the management or supervision of the Public Officer the subject of the disclosure.
  - Any disclosure relating to maladministration or misconduct in public administration may be reported to OPI in accordance with the ICAC Act.

- e) If there is a reasonable suspicion of corruption, maladministration or misconduct that is serious or systemic, it must be reported to the OPI in accordance with the Directions and Guidelines.
- f) Any disclosure relating to Environmental and Health Information should be made to a Responsible Officer or otherwise to a Relevant Authority external to the Council (such as the Environmental Protection Agency).
- 4.2.5 A disclosure may be made in person, by telephone or in writing (either by post, email or at the website) as listed in clause 1.4. Where a disclosure is made by telephone, the recipient must take notes of the conversation and, where possible, should ask the Informant to verify and sign the notes.

#### 4.3 Receipt of a Disclosure

- 4.3.1 A flowchart outlining the disclosure process is detailed in Appendix B to this Procedure.
- 4.3.2 If a Council Member, employee or officer receives a disclosure of public interest information regarding a location within the Council area, the recipient of that disclosure will:
  - a) ask the Informant whether they consent to the details of their identity being provided to the Responsible Officer, and in doing so, advise the Informant that a failure to provide that consent may mean that the disclosure cannot be properly investigated; and
  - refer the disclosure to the Responsible Officer and, in doing so, comply with the wishes of the Informant with respect to whether details of their identity may be divulged.
- 4.3.3 Upon the receipt of a disclosure (whether directly, or by referral from a Council Member, employee or officer), the Responsible Officer will:
  - a) immediately undertake an Assessment in accordance with clause 4.4 of this Procedure; and
  - b) as soon as practicable thereafter, in accordance with clause 4.4 this Procedure:
    - (i) notify the OPI of the disclosure; and
    - (ii) confirm receipt of the disclosure with the Informant.
- 4.3.4 Subject to the outcome of the Assessment, the Responsible Officer will then take appropriate action, including, where required:
  - a) notifying the informant of the outcome of any action, in accordance with clauses
     4.5 and 4.6 of this Procedure; and
  - b) notifying the OPI of the outcome of any action taken in accordance with clauses
     4.5 and 4.6 of this Procedure; and/or
  - reporting the outcome of any action taken to the Minister in accordance with clause 4.6.6 of this Procedure; and

- d) preparing and issuing a final report to the Principal Officer in accordance with clause 4.7.3 of this Procedure; and
- make recommendations, if required, to the Principal Officer or Council in relation to dealing with such disclosures.

#### 4.4 Assessment of Disclosure

- 4.4.1 Where the identity of the informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will acknowledge receipt of the disclosure within two (2) business days of their receipt of the disclosure (noting that there may be delays if a disclosure is referred from a Council Member, employee or officer) and in doing so, will provide a copy of this Procedure to the Informant.
- 4.4.2 Upon receipt of a disclosure, the Responsible Officer will undertake an assessment to determine:
  - a) Whether the disclosure relates to information within the scope of the PID Act, namely whether it pertains to Environmental and Health Information and/or Public Administration Information, within the Council's area;
  - b) if the content of the disclosure suggests there is an imminent risk of serious physical injury or death to any person or the public generally;
  - c) if the matter/s the subject of the disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration; or
  - d) if the information disclosed justifies further action, including a decision as to whether the disclosure:
    - i. is frivolous, vexatious or trivial (in which case, no further action will be taken in relation to the disclosure);
    - ii. involves a matter which has already been investigated or acted upon by a Relevant Authority and there is no reason to re-examine the matter or there is other good reason why no action should be taken in respect of the matter (in which case, no further action will be taken in relation to the disclosure); or
    - iii. requires referral to another Relevant Authority external to the Council.
- 4.4.3 Where the disclosure relates to public administration information about a Public Officer who is a member, officer or employee of the Council, and it is made to the person responsible for the management or supervision of the Public Officer the subject of the disclosure (the Supervisor), the Supervisor will conduct the Assessment instead of the Responsible Officer, and will then report the outcome of their determination following the Assessment to the Responsible Officer to action.
- 4.4.4 The Responsible Officer must report the outcome of their determination following the Assessment to the Chief Executive Officer (unless the Disclosure relates to the Chief Executive Officer). Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the informant, unless the circumstances in clause 4.1.2 of this Procedure apply.
- 4.4.5 Where the Responsible Officer (or Supervisor) determines that the content of the

disclosure suggests there is an imminent risk of serious physical injury or death to any person or to the public generally, the Responsible Officer (or Supervisor) must immediately communicate such information as may be necessary to mitigate that risk to the most appropriate agency (for example, South Australia Police, SafeWork SA, SA Ambulance, Environment Protection Authority). In doing so, the Responsible Officer or Supervisor must also have regard to clause 4.1.2 of this Procedure.

- 4.4.6 Where the Responsible Officer (or Supervisor) forms a reasonable suspicion that the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration, the Responsible Officer (or Supervisor) must comply with their reporting obligations under the ICAC Act in accordance with the Directions and Guidelines.
- 4.4.7 Where the Responsible Officer determines the Disclosure warrants referral to an external body or another Relevant Authority, the Responsible Officer will undertake the referral, including ensuring that such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take that action. Where the Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in their report to the Responsible Officer for the Responsible Officer to action.
- 4.4.8 Where the Responsible Officer determines the disclosure requires any other action to ensure the matter the subject of the disclosure is properly addressed, the Responsible Officer will include in their determination details of that other recommended action. Where the Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in their report to the Responsible Officer for the Responsible Officer to action.

#### 4.5 Notification of Assessment

- 4.5.1 If the Responsible Officer assesses the content of the disclosure as requiring no further action, the Responsible Officer must notify the Informant (if their identity is known) within 30 days of receipt of the Disclosure that:
  - a) an assessment of the Disclosure has been made; and
  - b) no action is being taken in relation to the disclosure; and
  - the reason/s why no action is being taken in relation to the disclosure, the reason/s why.
- 4.5.2 If the Responsible Officer assesses the content of the disclosure as requiring further action, the Responsible Officer must ensure that within 30 days of receipt of the disclosure:
  - a) such action as is appropriate in the circumstances is taken to ensure the matter(s), the subject of the disclosure, are properly addressed; or
  - b) if such action consists of referring the disclosure (whether to a Responsible Officer, Chief Executive Officer or another Relevant Authority), such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take such action.

- 4.5.3 If the action taken does not consist of referring the disclosure, the Responsible Officer must, within ninety (90) days of receiving the disclosure, take reasonable steps to notify the informant of the outcome of the action taken by the Council.
- 4.5.4 If the Responsible Officer fails to notify the Informant in accordance with clause 4.5.1, the Informant may be entitled to protection in relation to any subsequent disclosure of that information to a journalist or Member of Parliament in accordance with the PID Act.
- 4.5.5 If the Informant is dissatisfied with the Responsible Officer's determination, it is open to the Informant to report the disclosure to another Relevant Authority external to the Council.
- 4.5.6 As soon as reasonably practicable following the Assessment and notification to the informant, the Responsible Officer must use the dedicated online notification form at <a href="https://www.icac.sa.gov.au">www.icac.sa.gov.au</a> to notify OPI of the Disclosure (Initial Notification), and in doing so must ensure that the details required by Guideline 1.4 of the Public Interest Disclosure Guidelines are included in the initial notification.
- 4.5.7 The Responsible Officer will retain the unique reference number issued by the OPI upon making the Initial Notification and will ensure that reference number is provided to any other person or authority to whom the Disclosure is referred.

#### 4.6 Notification of Further Action

- 4.6.1 So long as the identity of the informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of their determination in writing as soon as is reasonably practicable after the Further Action has been taken and, in any event, within either:
  - a) 90 days of receipt of the Disclosure; or
  - such longer period as may be specified by written notice given by the Responsible Officer within that 90-day period.
- 4.6.2 In doing so the Responsible Officer must advise the informant of:
  - a) any action that has been, or will be, taken in relation to the disclosure; or
  - b) if no action is being taken in relation to the disclosure, the reason/s why.
- 4.6.3 If the Responsible Officer fails to notify the Informant in accordance with clauses 4.6.1 and 4.6.2 above, the informant may be entitled to protection in relation to any subsequent disclosure of that information to a journalist or Member of Parliament in accordance with the PID Act.
- 4.6.4 If the informant is dissatisfied with the Responsible Officer's determination or the action taken, it is open to them to report the disclosure to another Relevant Authority external to the Council.
- 4.6.5 As soon as reasonably practicable following the Assessment and notification to the informant, the Responsible Officer must use the dedicated online notification form at <a href="https://www.icac.sa.gov.au">www.icac.sa.gov.au</a> to notify OPI of the action taken in relation to the Disclosure (Further Notification) and, in doing so, must ensure that the details required by

Guideline 2 of the Public Interest Disclosure Guidelines are included in the further notification.

4.6.6 If the Disclosure came to the Council by way of a referral from a Minister, the Responsible Officer must ensure that the Minister is also notified of the action taken in relation to the disclosure, and the outcome of any such action. The Minister should be notified in accordance with this clause following the assessment if the Responsible Officer determines that no action is to be taken.

#### 4.7 Final Report and Recommendation

- 4.7.1 Upon finalising any action required in relation to a disclosure, the Responsible Officer must prepare a report that will contain the following details:
  - a) the subject of the disclosure;
  - an account of the steps taken by the Responsible Officer in accordance with this Procedure;
  - c) conclusions reached as a result of the steps taken in response to the disclosure and the basis for them; and
  - d) any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.
- 4.7.2 Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause 4.1.2 of this Procedure apply.
- 4.7.3 The Responsible Officer's Report must be provided to the Chief Executive Officer to action as they consider appropriate.
- 4.7.4 The Chief Executive Officer may, at their discretion, inform the elected body, on a confidential basis, about a disclosure in accordance with clause 4.1 of this Procedure.

#### 4.8 Secure Handling and Storage of Information

- 4.8.1 The Responsible Officer must ensure accurate records of an appropriate disclosure are securely and confidentially maintained including notes of all discussions, phone calls, and interviews.
- 4.8.2 The Responsible Officer will ensure all information relating to an appropriate disclosure is maintained as confidential and as such, will be solely responsible for the secure storage of this information.
- 4.8.3 In performing their duties, the Responsible Officer will maintain a confidential file of information (including written documents, disks, tapes, film or other objects that contain information) that relates to a disclosure and/or is a product of the associated investigation/reporting process. All such information will be recorded in a register which is to remain confidential and be securely stored.
- 4.8.4 In the event that a person's appointment as a Responsible Officer is terminated, the person must provide this information to the newly appointed Responsible Officer and having done so will continue to be bound by a duty of confidentiality in respect of an informant's identity and the information received as a result of the disclosure.

#### 4.9 Protection for the Informant

- 4.9.1 Although the PID Act does not provide any protection to people who knowingly make disclosures that are false or misleading in a material particular, an Informant who makes an appropriate disclosure will ordinarily be protected by:
  - a) immunity from criminal or civil liability;
  - a prohibition on disclosure of their identity, other than in limited specific circumstances;
  - c) a prohibition against victimisation; and
  - a prohibition against hindering, obstructing or preventing an Informant from making an appropriate disclosure.
- 4.9.2 A person who personally commits an act of victimisation against an informant is guilty of an offence and may be prosecuted.
- 4.9.3 The Council will take action as appropriate in the circumstances of the relevant disclosure/s to protect informants from victimisation, and/or from being hindered or obstructed in making a disclosure. Such action may include acting in accordance with the following risk minimisation steps:
  - a) set out in this Procedure and/or referring the matter to the SA Police
  - b) disciplinary action by the Council or the Chief Executive Officer (as appropriate) for any failure to act otherwise than in accordance with this Procedure (including with respect to divulging the identity of an Informant) in relation to a disclosure.

#### 5. Feedback

Your feedback on this procedure is invited and can be directed to the Manager Governance via email to <a href="mailto:governance@playford.sa.gov.au">governance@playford.sa.gov.au</a> or by calling the Customer Contact Team on 8256 0333.

#### Administration use only

ECM document set no. 3932780

Version no. 3
Policy link N/A

Procedure author General Manager Corporate Services

Endorsed by CEO Resolution no. N/A

Legal requirement Section 12(4) and (5) Public Interest Disclosure Act 2018

Review schedule 2 Years

Date of current version 2023

Date of next review 2025

#### **Version history**

Version no.	Approval date	Approval by	Change
1	20 August 2019	Chief Executive Officer	New Procedure
2	1 June 2021	Chief Executive Officer	Updated to new corporate template. Removed references to independent assessor as this is not provided for in the Act
2.1	27 September 2021	Chief Executive Officer	Administrative update to include newly appointed Responsible Officer
3		Chief Executive Officer	Scheduled review, updated to include newly appointed Responsible Officers.

#### Appendix A - Relevant Authorities

#### A disclosure of public interest information<sup>1</sup> where the information relates to...

#### the relevant authority is...

a public officer2

#### either:

- the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; or
- the person who is in fact responsible for the management or supervision of the public officer; or
- the relevant responsible officer (as designated by the Council in accordance with Section 12 of the PID Act)

a public sector agency or public sector employee

#### either:

- the Commissioner for Public Sector Employment; or
- the responsible officer for the relevant public sector agency

an agency to which the Ombudsman Act 1972 applies

the Ombudsman

a location within the area of a particular council established under the Local Government Act

a member, officer or employee of that Council

1999

the Environment Protection Authority

an irregular and unauthorised use of public

the Auditor-General

money or substantial

a member of the police force

the commission, or suspected commission, of any offence

> the Judicial Conduct Commissioner the Presiding Officer of the House of

a judicial officer a Member of Parliament

a risk to the environment

Parliament to which the member belongs an authority declared by the regulations to be a

a person or a matter of a prescribed class3

relevant authority in relation to such

information

<sup>&</sup>lt;sup>1</sup> Being Environmental and Health Information that raises a potential issues of a substantial risk to the environment or to the health or safety of the public generally or a significant Section of the public, or public administration information that raises a potential issue of corruption, misconduct or maladministration in public

<sup>&</sup>lt;sup>2</sup> As defined and set out in Schedule 1 of the Independent Commission Against Corruption Act 2012 - relevantly, this includes members, officers and employees of local government bodies.

<sup>&</sup>lt;sup>3</sup> presently, no prescribed persons or classes have been identified

#### Appendix B - Disclosure Flowchart

- Disclosure by public officer about public administration information can be made to a Responsible Officer or directly to the OPI
- Disclosure by a member of the public about environmental/health information in relation to a location in the Council area-can be made to any member, officer or employee of that Council, to then be passed on to the Responsible Officer. Ask informant if they are making a disclosure under the PID Act, advise informant of the process, ask if they give consent to the details of their identity being provided to the Responsible Officer.

- Undertaken by the Responsible Officer, or (for public adminsitration disclosures only) by the public officer's supervisor, to determine:
- If an imminent risk or serious harm exists;
- · Whether there is a need to refer to the OPI:
- Whether other action is required, and if so, what e.g. refer to another relevant authority.

- Must be done within 30 days of the disclosure being made (Section 7(1)(b)) see clause 4.3 of Procedure.
   Include details of the action that has been, or will be taken.
   Alterntively, if no action will be taken, advise why.

Notify OPI about

- As soon as reasonably practicable
  Use the online notification form at www.icac.sa.gov.au
- Must include the details specified in Guideline One see clause 4.5.6 of Procedure.

Take Action

May include undertaking investigations, or referring to another relevant authority - see clause 4.3.4 of Procedure.

Must be done within either 90 days of the disclosure being made, or such longer period as specified by written notice given within that 90 day period (Section 7(3)(a))Include details of the outcome of the actiont taken.

Notify OPI - action taken

- Use the online notification form at icac.sa.gov.au
- Must include the details specified in Guideline Two see clause 4.6 of Procedure.

Only applicable if the initial disclosure came from/via a Minister (Section 7(5)(b)(ii) - see clause 4.6.6 of Procedure.

#### **Public Interest Disclosure Procedure**



Procedure Author	General Manager Strategy and Corporate Services
Date of next review	<del>July 2023</del> TBA 2025

#### Principal Officer - Statement

This Procedure has been prepared in accordance with the requirements of sections 12(4) and (5) of the *Public Interest Disclosure Act 2018* (PID Act).

As Chief Executive Officer and designated Principal Officer for the purposes of the PID Act, I expect that the implementation and operation of the PID Act will encourage and facilitate:

- Further transparency and accountability in the Council's administrative and management practices; and
- The disclosure, in the public interest, of information about substantial risks to public health or safety, or to the environment, and about corruption, misconduct and maladministration in public administration.

This Procedure is designed to enable that to occur, by ensuring that proper procedures are in place for the making of such Disclosures and for dealing with such Disclosures, and by providing appropriate protections for those who make such Disclosures.

I, and the other staff, officers and Council Members at the City of Playford remain deeply committed to the protection of informants who make public interest disclosures in accordance with the objectives of the PID Act, and to the genuine and efficient consideration and action in relation to information provided to the Council via a Public Interest Disclosure, as contemplated and demonstrated by this Procedure.

Any questions about this Procedure should be directed in the first instance to the Responsible Officers, whose details are at <a href="ClausecClause">ClausecClause</a>, 1.4 6.3.5 of this Procedure.

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Mr Sam Green Principal Officer Chief Executive Officer City of Playford

#### 1. Statement of Intent

#### 1.1 The Council is committed to:

- upholding the principles of transparency and accountability in its administrative and management practices;
- the protection of informants who make Public Interest Disclosures; and
- the genuine and efficient consideration and action in relation to information provided in a Public Interest Disclosure

and, therefore, encourages the making of appropriate disclosures that reveal public interest information in accordance with this Procedure.

- 1.2 The Council is also committed to:
  - referring, as necessary, appropriate disclosures to another Relevant Authority;
  - where the disclosure relates to corruption, or serious or systemic misconduct or maladministration in public administration, reporting the disclosure directly to the Office for Public Integrity (OPI) in accordance with the Public Interest Disclosure Guidelines and the requirements of the Independent Commissioner Against Corruption Act 2012 (ICAC Act);
  - otherwise facilitating the investigation of appropriate disclosures in a manner which
    promotes fair and objective treatment of those involved; and
  - rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.
- 1.3 This document explains the applicable procedures and processes that the Council has in place for making and dealing with appropriate disclosures of public interest information, to ensure that the Council:
  - properly fulfils its responsibilities under the PID Act and the ICAC Act;
  - appropriately encourages and facilitates Disclosures of Public Interest Information, including environmental and health information regarding a location within the area of the Council;
  - provides a process by which disclosures may be made so that they are properly investigated;
  - provides appropriate protection for those who make disclosures in accordance with the PID Act; and
  - recognises the need to appropriately support Informants, the Responsible Officers and, as appropriate, those Public Officers affected by any appropriate disclosure.

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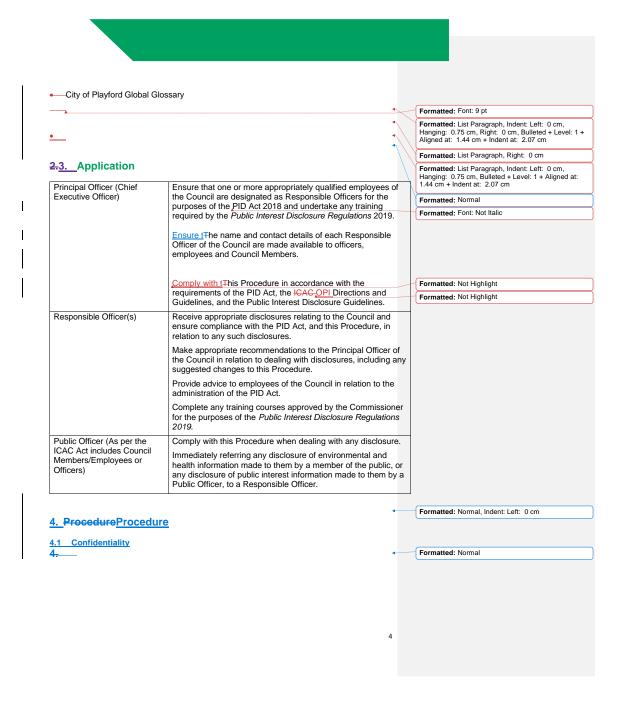
Behavioural Standards
Worker Code of Conduct

Complaints Handling PolicyComplaints Handling Procedure

Code of Conduct - Council Members Complaint Handling Procedure

Formatted: Font: •1.4 A Responsible Officer may be contacted in person, by telephone or in writing. The Formatted: Heading 2, Indent: Left: 1.02 cm, Right: 0 cm, Space After: 0 pt, Line spacing: single, Adjust space between Latin and Asian text, Adjust space between Asian text and numbers relevant contact details are: Responsible Officers: Susie Reichstein, Manager - Governance Formatted: Font: Not Bold, Font color: Auto Formatted: Font: Not Bold, Font color: Auto Joy O'Keefe-Craig - Senior Governance Officer Formatted: Font: • Sarah Schutz - Senior Governance Officer Formatted: Font: 11 pt, No underline Formatted: Space After: 0 pt, Line spacing: single Telephone: (08) 8256 0333 Formatted: Font: 11 pt Email: disclosures@playford.sa.gov.au, Formatted: Highlight Formatted: Font: 11 pt Address: Strictly Confidential
Responsible Officer, Public Interest Disclosure Formatted: Font: 11 pt Formatted: Font: 11 pt 12 Bishopstone Rd, Davoren Park SA 5113 Formatted: Font: 11 pt Formatted: Space After: 6 pt 4.41.5 Upon receipt of a Disclosure of Public Interest Information (whether directly, or by referral from a Council Member, employee, or officer), the Responsible Officer will deal Formatted: Font: 11 pt Formatted: Font: 11 pt with the Disclosure in accordance with the processes described in this Procedure. Formatted: Font: 11 pt 1.6 If an Informant believes that their Disclosure is not being dealt with appropriately or in Formatted: Font: accordance with this Procedure, they should contact the Responsible Officer in the first Formatted: Right: 0 cm, Don't adjust space between Latin and Asian text, Don't adjust space between Asian text and numbers instance. References and Supporting Documentation Formatted: Heading 2, Justified, Indent: Left: 1.02 cm This Procedure is to be read in conjunction with the Fraud and Corruption Control Policy. Formatted: Indent: First line: 1 cm Formatted: Heading 1, Indent: Left: 0 cm, Hanging: 1 Related documents include: Public Interest Disclosure Act 2018 Formatted: Font: Not Italic and Public Interest Disclosure Regulations 2019 Formatted: Normal, No bullets or numbering Public Interest Disclosure Guidelines Independent Commissioner Against Corruption (ICAC) Act 2012 Formatted: Font: Not Italic Ombudsman Act 1972 Fraud and Corruption Control Policy Code of Conduct for Council Employees Code of Conduct for Council Members Behavioural Management Policy and Procedure

3



#### 4.1 Confidentiality

The identity of an Informant will be maintained as confidential, subject to the requirements under Section 8 of the PID Act, and Guideline 3 of the Guidelines published by the Commissioner\_in accordance with the PID Act.

In accordance with Section 8 of the PID Act, it is a criminal offence for the 4.2.14.1.2 identity of an Informant to be disclosed in the absence of their consent unles

#### A recipient of an appropriate disclosure may only divulge the identity of an Informant where:

Tthe recipient believes on reasonable grounds that it is necessary to divulge the identity of the Informant in order to prevent or minimise an imminent risk of serious physical injury or death to any person, and the identity of the Informant is then divulged to a person or authority that the recipient believes on reasonable grounds is the most appropriate authority or person to be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;

Tthe recipient has been issued with a notice from the OPI advising that the identity of the Informant is required by the OPI, in which case the recipient must disclose the identity of the Informant to the OPI;

b)

<del>d)</del>—

e) \_dDoing so is necessary for the matter to be properly investigated (but only to the extent necessary to ensure proper investigation); or

f)c)

g)d)tThe Informant consents to his/hertheir identity being disclosed.

The PID Act does not expressly require any other information relating to a Disclosure (including, for example, the nature of the allegations) to be maintained as confidential, but in considering whether to further disclose other information provided as part of an appropriate disclosure the Council should be mindful of the prohibition against victimisation in the PID Act.

1.4 An Informant may wish to remain anonymous, but in that eventorder to do so must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated.

#### Disclosure Process

#### 4.2 Disclosure Process

Relevantly for the purposes of this Procedure, tThe PID Act provides for protection for Informants where Public Interest Disclosures are made:

by a member of the public or a Public Officer about environmental and health information which the Informant reasonably believes to be true or which the Informant believes may be true and is of sufficient significance to warrant

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disclosure, regarding a location within the Council area of a particular council; by a Public Officer with a reasonable suspicion about public administration information raises a potential issue of corruption, misconduct or maladministration in public administration, regarding either a location within a Council area or a Public Officer who is a member, officer or employee of the Council. 2.2 Disclosures should generally, and wherever possible, be directed in the first-instance to the Responsible Officer, who has the responsibility for receiving appropriate disclosures relating to the Council. 4.4.24.2.2 Formatted: Keep with next, Keep lines together 2.3 However, nothing in this Procedure prevents a person from making addisclosure to another Relevant Authority, including a Relevant Authority external to the Council. This is a choice to be made by the Informant at his/hertheir discretion. Formatted: Keep with next, Keep lines together Formatted: Heading 2, Indent: Left: 1.02 cm \_The following are relevant considerations for an Informant in determining where-Formatted: Keep with next, Keep lines together to direct a disclosure: wWhen choosing to make a disclosure internally, disclosures relating to an Council Member or a member of council staff, including the Chief Executive Officer (or person acting in that position), should usually be made to a Responsible aAny disclosure relating to a person appointed as a Responsible Officer should be made to the anotherether person appointed as a Responsible Officer or failing this, to a Relevant Authority external to the Council (such as the OPI); Any disclosure relating to public administration information about a Public Officer who is a member, officer or employee of the Council may be made to a Responsible Officer, or to the person responsible (either in fact, or as may be designated by the PID Act) for the management or supervision of the Public Officer the subject of the disclosure.; Aany disclosure relating to maladministration or misconduct in public administration may be reported to OPI in accordance with the ICAC Act. Formatted: Font: Not Italic If there is a reasonable suspicion of corruption, or of maladministration misconduct that is serious or systemic, it must be reported to the OPI in accordance with the ICAC Directions and Guidelines. Formatted: Indent: Left: 1.25 cm, Hanging: 0.79 cm, No bullets or numbering e)f) Any disclosure relating to Environmental and Health Information should be made to a Responsible Officer or otherwise to a Relevant Authority external to the Council (such as the Environmental Protection Agency). 2.5 A disclosure may be made in person, by telephone or in writing (either by post, email or at the website) as listed in Clause Clause 1.4.6.3.5. Where a Formatted: English (Australia) Formatted: Left, Keep with next, Keep lines together disclosure is made by telephone, the recipient must take notes of the conversation and, where possible, should ask the Informant to verify and sign the notes. 4.54.3 Receipt of a Disclosure \_A flowchart outlining the disclosure process is at-detailed in Appendix AB to-Formatted: Font: Not Bold this Procedure. Formatted: Keep with next, Keep lines together Formatted: Justified 6

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4.3.2 If a Council Member, employee or officer receives a disclosure of public interest	Formatted
information regarding a location within the Council area, the recipient of that disclosure	Formatted
will:	Formatted
a) ask the Informant whether they consent to the details of their identity being	Formatted
provided to the Responsible Officer, and in doing so advise the Informant that a	Formatted
failure to provide that consent may mean that the disclosure cannot be properly investigated; and	Formatted
investigated, and	Formatted
b) refer the disclosure to the Responsible Officer and, in doing so, comply with the	Formatted
wishes of the Informant with respect to whether details of their identity may be divulged.	Formatted
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4.5.24.3.3Upon the receipt of a disclosure (whether directly, or by referral from a Council dember, employee or officer), the Responsible Officer will:	Formatted
Member, employee or officer), the Responsible Officer will.	Formatted
<ul> <li>a) immediately undertake an Assessment in accordance with clause clause 4.44.4 of √</li> </ul>	Formatted
this Procedure; and	Formatted
b) as soon as practicable thereafter, in accordance with Part 4clause 4.4 of this	Formatted
Procedure:	Formatted
i.(i) notify the OPI of the disclosure; and	Formatted
fill journy the Or For the disclosure, and	Formatted
#_(ii)confirm receipt of the disclosure with the Informant; and	Formatted
iii.4.3.4 Subject to the outcome of the Assessment, the Responsible Officer will then takes	Formatted
appropriate action, including, where required:	Formatted
• 1	Formatted
<ul> <li>a) notifying the informant of the outcome of any action, in accordance with</li> <li>clauseclauses 4.5 and 4.64.5 and 4.6- of this Procedure; and</li> </ul>	Formatted
oldasocidases g. o dila 4.04.5 and 1.0-of this i foccadic, and	Formatted
•b) notifying the OPI of the outcome of any action taken in accordance with	Formatted
clauseclauses 4.5 and 4.6 4.5 and 4.6 of this Procedure; and/or	Formatted
•c) reporting the outcome of any action taken to the Minister in accordance with	Formatted
clause 44.6.6.6 of this Procedure; and	Formatted
make recommendations, if required, to the Principal Officer or Council in	Formatted
relation to dealing with such disclosures.	Formatted
<ul> <li>d) preparing and issuing a final report to the Principal Officer in accordance with clause 4.7.3 of this Procedure; and</li> </ul>	Formatted
clause 4.7.3 of this Procedure, and	Formatted
e) make recommendations, if required, to the Principal Officer or Council in relation	Formatted
to dealing with such disclosures.	Formatted
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4.6.14.4.1 Where the identity of the informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will acknowledge receipt of the disclosure within two (2) business days of their receipt of the disclosure (noting that there may be delays if a disclosure is referred from a Council Member, employee or officer) and in doing so, will provide a copy of this Procedure to the Informant.

4.64.4 Assessment of Disclosure

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.4.2 Upon receipt of a disclosure, the Responsible Officer will undertake an assessment to determine:

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- a) Whether the disclosure relates to information within the scope of the PID Act, namely whether it pertains to Environmental and Health Information and/or Public Administration Information, within the Council's areaif the centent of the disclosure suggests there is an imminent risk of serious physical injury or death to any person or the public generally;
- b) if the content of the disclosure suggests there is an imminent risk of serious physical injury or death to any person or the public generally;
- b)c) if the matter/s the subject of the disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration; or
- e)<u>d)</u> if the information disclosed justifies further action, including a decision as to whether the disclosure:
  - is frivolous, vexatious or trivial (in which case, no further action will be taken in relation to the disclosure):
  - ii. involves a matter which has already been investigated or acted upon by a Relevant Authority and there is no reason to re-examine the matter or there is other good reason why no action should be taken in respect of the matter (in which case, no further action will be taken in relation to the disclosure); or
- iii. requires referral to another Relevant Authority external to the Council
- 4.6.24.4.3 Where the disclosure relates to public administration information about a Public Officer who is an member, officer or employee of the Council, and it is made to the person responsible for the management or supervision of the Public Officer the subject of the disclosure (the Supervisor), the Supervisor will conduct the Assessment instead of the Responsible Officer, and will then report the outcome of <a href="his/hertheir">his/hertheir</a> determination following the Assessment to the Responsible Officer to action.
- 4.6.34.4.4 The Responsible Officer must report the outcome of his/hertheir determination following the Assessment to the Chief Executive Officer (unless the Disclosure relates to the Chief Executive Officer). Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the informant, unless the circumstances in Glause Clause 4.1.2 of this Procedure apply.
- 4.6.44.4.5 Where the Responsible Officer (or Supervisor) determines that the content of the disclosure suggests there is an imminent risk of serious physical injury or death to any person or to the public generally, the Responsible Officer (or Supervisor) must immediately communicate such information as may be necessary to mitigate that risk to the most appropriate agency (for example, South Australia Police, SafeWork SA, SA Ambulance, Environment Protection Authority). In doing so, the Responsible Officer or Supervisor must also have regard to Clause Clause 4.1.2 of this Procedure.
- 4.6.54.4.6 Where the Responsible Officer (or Supervisor) forms a reasonable suspicion that the matter/s the subject of the Disclosure involve corruption in public administration, or serious or systemic misconduct or maladministration in public administration, the Responsible Officer (or Supervisor) must comply with his/hetheir reporting obligations under the ICAC Act in accordance with the Directions and

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#### Guidelines.

4.6.6.4.4.7 Where the Responsible Officer determines the Disclosure warrants referral to an external body or another Relevant Authority, the Responsible Officer will undertake the referral, including ensuring that such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take that action. Where the Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/hertheir report to the Responsible Officer for the Responsible Officer to action.

4.6.74.4.8 Where the Responsible Officer determines the disclosure requires any other action to ensure the matter the subject of the disclosure is properly addressed, the Responsible Officer will include in his/hertheir determination details of that other recommended action. Where the Assessment is being undertaken by the Supervisor, the Supervisor will include this recommendation in his/hertheir report to the Responsible Officer for the Responsible Officer to action.

#### 4.74.5 Notification of Assessment

4.7.14.5.1 If the Responsible Officer assesses the content of the disclosure as requiring no further action, the Responsible Officer must notify the Informant (if their identity is known). So long as the identity of the informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the informant of the eutcome of his/hertheir determination in writing as soon as is reasonably practicable after the Assessment has been made, and in any event within 30 days of receipt of the Disclosure. In doing so, the Responsible Officer must advise the Informant of: that:

a) an assessment of the Disclosure has been made; and

 a) no action is being taken in relation to the disclosure; and any action that has been, or will be, taken in relation to the disclosure; or

b)

b)c) the reason/s why no action is being taken in if no action is being taken in relation to the disclosure, the reason/s why.

4.5.2 If the Responsible Officer assesses the content of the disclosure as requiring further action, the Responsible Officer must ensure that within 30 days of receipt of the disclosure:

 a) such action as is appropriate in the circumstances is taken to ensure the matter(s), the subject of the disclosure, are properly addressed; or

b) if such action consists of referring the disclosure (whether to a Responsible Officer, Chief Executive Officer or another Relevant Authority), such information as is necessary to enable action to be taken is communicated to the most appropriate person or relevant authority to take such action.

4.5.3 If the action taken does not consist of referring the disclosure, the Responsible Officer must, within ninety (90) days of receiving the disclosure, take reasonable steps to notify the informant of the outcome of the action taken by the Council.

4.7.24.5.4 If the Responsible Officer fails to notify the Informant in accordance with clauseclause 4.5.1 above, the Informant may be entitled to protection in relation to any Formatted: Indent: Left: 2 cm, No bullets or numbering

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subsequent disclosure of that information to a journalist or Member of Parliament in accordance with the PID Act.

- 4.7.34.5.5 If the Informant is dissatisfied with the Responsible Officer's determination, it is open to him/her-the Informant to report the disclosure to another Relevant Authority external to the Council.
- 4.7.44.5.6 As soon as reasonably practicable following the Assessment and notification to the informant, the Responsible Officer must use the dedicated online notification form at <a href="www.icac.sa.gov.au">www.icac.sa.gov.au</a> to notify OPI of the Disclosure (Initial Notification), and in doing so must ensure that the details required by Guideline 1.4 of the Public Interest Disclosure Guidelines are included in the initial <a href="mailto:nething-notification-n
- 4.7.54.5.7 The Responsible Officer will retain the unique reference number issued by the OPI upon making the Initial Notification, and Notification and will ensure that reference number is provided to any other person or authority to whom the Disclosure is referred.

#### 4.84.6 Notification of Further Action

1

- 4.8.14.6.1 So long as the identity of the informant is known to the Responsible Officer or is reasonably ascertainable, the Responsible Officer will notify the Informant of the outcome of his/hertheir determination in writing as soon as is reasonably practicable after the Further Action has been taken and, in any event, within either:
  - a) 90 days of receipt of the Disclosure; or
  - such longer period as may be specified by written notice given by the Responsible Officer within that 90-day period.
- 4.8.24.6.2 In doing so the Responsible Officer must advise the informant of:
  - a) any action that has been, or will be, taken in relation to the disclosure; or
  - b) if no action is being taken in relation to the disclosure, the reason/s why.
- 4.8.34.6.3 If the Responsible Officer fails to notify the Informant in accordance with clauseclauses 4.6.14.6.1 and 4.6.24.6.2 above, the informant may be entitled to protection in relation to any subsequent disclosure of that information to a journalist or Member of Parliament in accordance with the PID Act.
- 4.8.44.6.4 If the informant is dissatisfied with the Responsible Officer's determination or the action taken, it is open to <a href="him-the-ruhem">him/her</a> the disclosure to another Relevant Authority external to the Council.
- 4.8.54.6.5 As soon as reasonably practicable following the Assessment and notification to the informant, the Responsible Officer must use the dedicated online notification form at <a href="https://www.icac.sa.gov.au">www.icac.sa.gov.au</a>—to notify OPI of the action taken in relation to the Disclosure (Further Notification) and, in doing so, must ensure that the details required by Guideline 2 of the Public Interest Disclosure Guidelines are included in the further notification.
- 4.8.64.6.6 If the Disclosure came to the Council by way of a referral from a Minister, the Responsible Officer must ensure that the Minister is also notified of the action taken in relation to the disclosure, and the outcome of any such action. The Minister should be

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notified in accordance with this <u>clauseclause</u> following the assessment if the Responsible Officer determines that no action is to be taken.

#### 4.94.7 Final Report and Recommendation

- 4.9.14.7.1 Upon finalising any action required in relation to a disclosure, the Responsible Officer must prepare a report that will contain the following details:
  - a) the subject of the disclosure;
  - an account of the steps taken by the Responsible Officer in accordance with this Procedure;
  - c) conclusions reached as a result of the steps taken in response to the disclosure and the basis for them; and
  - any recommendations arising from the conclusions, including any remedial action which should be taken by the Council.
- 4.9.24.7.2 Any report prepared in accordance with this Part will not disclose particulars that will or are likely to lead to the identification of the Informant, unless the circumstances in clause clause 4.1.2 of this Procedure apply.
- 4.9.34.7.3 The Responsible Officer's Report must be provided to the Chief Executive Officer to action as <a href="het-shethev">het-shethev</a> considers appropriate.
- 4.9.44.7.4 The Chief Executive Officer may, in at his/hertheir discretion, inform the elected body, on a confidential basis, about a disclosure in accordance with clause clause 4.1 of these this Procedures.

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#### 4.124.8 Secure Handling and Storage of Information

- 4.12.14.8.1 The Responsible Officer must ensure accurate records of an appropriate disclosure are securely and confidentially maintained including notes of all discussions, phone calls, and interviews.
- 4.12.24.8.2 The Responsible Officer will ensure all information relating to an appropriate disclosure is maintained as confidential and as such, will be solely responsible for the secure storage of this information.
- 4.12.34.8.3 In performing his/hertheir duties, the Responsible Officer will maintain a confidential file of information (including written documents, disks, tapes, film or other objects that contain information) that relates to a disclosure and/or is a product of the associated investigation/reporting process. All such information will be recorded in a register which is to remain confidential and be securely stored.
- 4.12.44.8.4 In the event that a person's appointment as a Responsible Officer is terminated, the person must provide this information to the newly-appointed newly appointed Responsible Officer and having done so will continue to be bound by a duty of confidentiality in respect of an informant's identity and the information received as a result of the disclosure.

#### 4.144.9 Protection for the Informant

- 4.14.14.9.1 Although the PID Act does not provide any protection to people who knowingly make disclosures that are false or misleading in a material particular, an Informant who makes an appropriate disclosure will ordinarily be protected by:
  - a) immunity from criminal or civil liability;
  - a prohibition on disclosure of <a href="his/hertheir">his/hertheir</a> identity, other than in limited specific circumstances;
  - c) a prohibition against victimisation; and
  - d) a prohibition against hindering, obstructing or preventing an Informant from making an appropriate disclosure.
- 4.14.24.9.2 A person who personally commits an act of victimisation against an informant is guilty of an offence and may be prosecuted.
- 4.14.34.9.3 The Council will take action as appropriate in the circumstances of the relevant disclosure/s to protect informants from victimisation, and/or from being hindered or obstructed in making a disclosure. Such action may include acting in accordance with the following risk minimisation steps:
  - a) set out in this Procedure and/or referring the matter to the SA Police
  - b) disciplinary action by the Council or the Chief Executive Officer (as appropriate) for any failure to act otherwise than in accordance with this Procedure (including with respect to divulging the identity of an Informant) in relation to a disclosure.

b)

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#### 12.5. Feedback

Your feedback on this procedure is invited and can be directed to the Manager Governance via email to <a href="mailto:governance@playford.sa.gov.au">governance@playford.sa.gov.au</a> or by calling the Customer Contact Team on 8256 0333

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#### Administration use only

 ECM document set no.
 3932780

 Version no.
 32

 Policy link
 N/A

Procedure author General Manager - Strategy & Corporate General Manager

Corporate Services

Endorsed by CEO
Resolution no. N/A

Legal requirement Section 12(4) and (5) Public Interest Disclosure Act 2018

Review schedule 2-Years2 Years

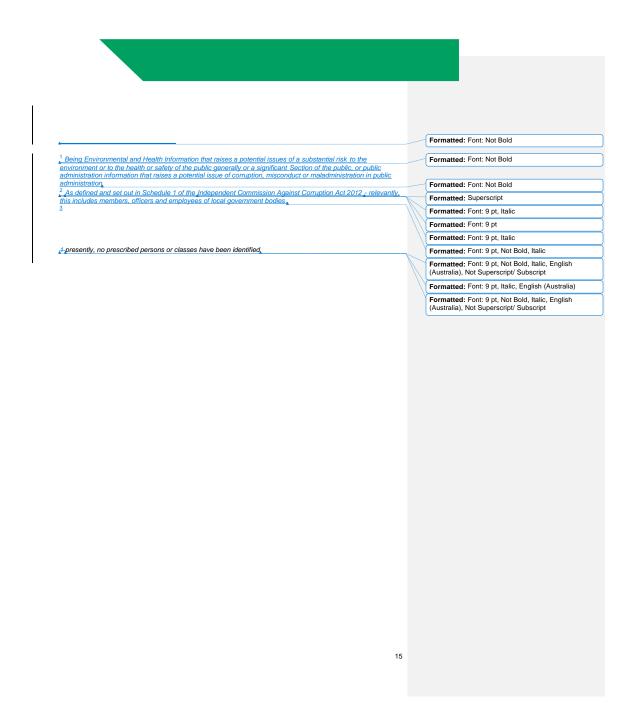
Date of current version June 20212023

Date of next review July-20235

#### Version history

Version no.	Approval date	Approval by	Change
1	20 August 2019	Chief Executive Officer	New Procedure
2	1 June 2021	Chief Executive Officer	Updated to new corporate template. Removed references to independent assessor as this is not provided for in the Act
2.1	27 September 2021	Chief Executive Officer	Administrative update to- include newly appointed Responsible Officer
3		Chief Executive Officer	Scheduled review, updated to include newly appointed Responsible Officers.

#### Appendix A - Relevant Authorities A disclosure of public interest information Wwhere the information relates to... the relevant authority is... Formatted: Superscript Formatted: Space Before: 3 pt, After: 3 pt a public officer\*2 Formatted: Space Before: 3 pt, After: 3 pt · the person who is designated by the Formatted: Space Before: 3 pt, After: 3 pt, Add Guidelines as being taken to be space between paragraphs of the same style responsible for management or supervision of the public officer; or the person who is in fact responsible for Formatted: Space Before: 3 pt, After: 3 pt the management or supervision of the public officer; or the relevant responsible officer (as designated by the Council in the PID Act) Formatted: List Paragraph, Space Before: 3 pt, After: 3 pt, Bulleted + Level: 1 + Aligned at: 0.63 cm + Indent at: 1.27 cm \*as defined and set out in Schedule 1 of the Independent Commissioner Against Corruption Act 2012 - relevantly, this includes members, officers and employees of local government a public sector agency or public sector either: Formatted: Space Before: 3 pt. After: 3 pt. employee the Commissioner for Public Sector Formatted: Space Before: 3 pt, After: 3 pt, Add Employment; or space between paragraphs of the same style the responsible officer for the relevant public sector agency Formatted: Space Before: 3 pt, After: 3 pt an agency to which the Ombudsman Act 1972 the Ombudsman Formatted: Space Before: 3 pt, After: 3 pt a location within the area of a particular council Formatted: Space Before: 3 pt, After: 3 pt established under the Local Government Act a member, officer or employee of that Council Formatted: Space Before: 3 pt, After: 3 pt a risk to the environment the Environment Protection Authority Formatted: Space Before: 3 pt, After: 3 pt an irregular and unauthorised use of public the Auditor-General Formatted: Space Before: 3 pt, After: 3 pt money or substantial the commission, or suspected commission, of a member of the police force Formatted: Space Before: 3 pt, After: 3 pt any offence a judicial officer the Judicial Conduct Commissioner Formatted: Space Before: 3 pt, After: 3 pt a Member of Parliament the Presiding Officer of the House of Parliament to which the member belongs an authority declared by the regulations to be a Formatted: Space Before: 3 pt, After: 3 pt a person or a matter of a prescribed class<sup>4</sup> relevant authority in relation to such information 14



# Appendix B - Disclosure Flowchart

- Disclosure by public officer about public administration information can be made to a Responsible Officer or directly to the OPI
- the OPI
  Disclosure by a member of the public about environmental/health information in relation to a location in the Council area can be made to any member, officer or employee of that Council, to then be passed on to the Responsible Officer.
  Ask informant if they are making a disclosure under the PID Act, advise informant of the process, ask if they give consent to the details of their identity being provided to the Responsible Officer.

- Undertaken by the Responsible Officer, or (for public administration disclosures only) by the public officer's supervisor, to determine.

  If an imminent risk or serious harm exists:

  If an imminent risk or serious harm exists:

  Whether there is a need to refer to the OPI;

  Whether there is an event of the order of t

- Must be done within 30 days of the disclosure being made (Section 7(1)(b)) see clause 4.3 of Procedure. Include details of the action that has been, or will be taken. Afternitvely, in caction will be taken, advise why.

Use the online notification form at icac.sa.gov.au

Must include the details specified in Guideline Two - see clause 4.6 of Procedure.

Only applicable if the initial disclosure came from/via a Minister (Section 7(5)(b)(ii) - see clause 4.6.6 of Procedure.

#### 5.3 EXTERNAL AUDITOR DRAFT AUDIT PLAN 2023/24

Responsible Executive Manager: Sam Green

Report Author: Ninad Sinkar

**Delegated Authority:** Matters delegated to the Committee

Attachments: 14. BDO External Audit Plan 2024

#### **PURPOSE**

Provide the Committee with the External Audit Plan for the 2023/24 audit with a view to seeking feedback on the audit scope from the Committee, pursuant to section 2.2 (d) of the Corporate Governance Committee Charter

#### STAFF RECOMMENDATION

The Corporate Governance Committee receive and endorse the 2023/24 External Audit Plan and scope.

#### **EXECUTIVE SUMMARY**

BDO were appointed as the Council's external auditors on 1st October 2020.

BDO have been engaged to provide an audit opinion as to whether the financial report of Council, presents fairly, in all material respects, the Council's financial position as at the 30<sup>th</sup> of June 2024 and its financial performance 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*.

#### 1. BACKGROUND

Two key components of the engagement are the interim (controls) audit and the final audit of the draft financial statements, comprised of the statement of financial position, statement of profit and loss and other comprehensive income, statement of changes in equity, statement of cash flow and notes to the financial statements.

With reference to section 2.3 and 2.5 of the Corporate Governance Committee Charter, the Committee has agreed to undertake the following activities, with regards to the external audit:

#### Section 2.3

- a) Review management responses to External and Internal Auditors recommendations.
- b) Monitor the timeliness of response.

#### Section 2.5

- a) Provide input and make recommendation to Council on the appointment of the External Auditor.
- b) Meet with the External Auditor, as needed.
- c) Meet with the External Auditor at least once a year, on a confidential basis where the majority of members of the committee are present and without staff or other elected members being present, to discuss their remit and any issues arising from the External Audit.
- d) Annually review the performance of the External Auditor.

#### 2. RELEVANCE TO STRATEGIC PLAN

Council is committed to delivering efficient services and this includes an effective external audit program.

#### 3. PUBLIC CONSULTATION

Audit scope and plans do not require public consultation.

#### 4. DISCUSSION

BDO have provided Council with the attached 2023/24 audit plan in preparation for the Interim audit in March 2024. The audit plan provides information on the audit scope, methodology, planned approach and timetable.

During the interim audit BDO need to undertake a reasonable assurance program on the design and the operating effectiveness of the controls established by the Council. The program will cover 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 2023 to 30 June 2024, ensuring such transactions have been conducted properly and in accordance with law.

The interim audit will be managed by the Internal Auditor

#### 5. OPTIONS

#### Recommendation

The Corporate Governance Committee receive and endorse the 2023/24 External Audit Plan and scope.

#### Option 2

The Corporate Governance Committee notes the 2023/24 External Audit plan and makes the following recommendations:

1			
2			
3.			

#### 6. ANALYSIS OF OPTIONS

#### 6.1 Recommendation Analysis

#### 6.1.1 Analysis & Implications of the Recommendation

Internal controls testing gives BDO the level of assurance they require in forming the opinion that the financial reports of Council, present fairly, the Council's financial position and performance for the 2023/24 financial year.

#### **Risk Appetite**

#### Regulatory Compliance

Council has a zero tolerance for non-compliance with applicable legislation including but not limited to: Local Government Act (LGA) 1999; Independent Commissioner Against Corruption (ICAC) Act 2012; Work Health & Safety (WHS) Act 2012; Environment Protection Act (EPA) 1993; Development Act 1993; Equal Employment Opportunity legislation; and Public Consultation legislation.

This decision will ensure compliance will all relevant legislation.

#### 6.1.2 Financial Implications

There are no financial or resource implications.

#### 6.2 Option 2 Analysis

#### 6.2.1 Analysis & Implications of Option 2

The External Auditors will be required to review the feedback provided by the Corporate Governance Committee and make appropriate changes to the audit plan. This will need to be provided to the Committee at its next meeting, which might result in a delay in meeting the mandatory timelines.

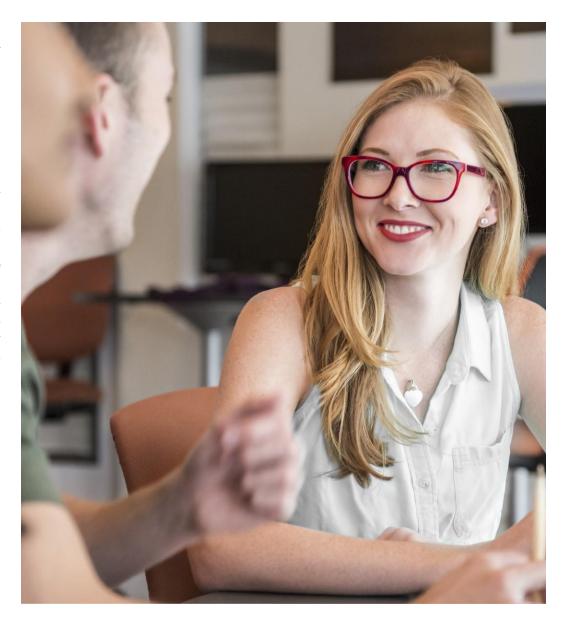
#### 6.2.2 Financial Implications

There are no financial or resource implications.



## **CONTENTS**

Your BDO team4
Audit objectives and approach5
Materiality 8
Enhancing the client experience9
Risk assessment and areas of audit focus10
nternal Control Assessment12
Fimeline14
Fees16
Appendix 1 New developments
Appendix 2 Climate risks and financial reporting 18
Appendix 3 Other communications19



Dear Corporate Governance Committee members

Thank you for the opportunity to present our annual audit plan ('plan') for City of Playford ('Council') for the year ending 30 June 2024.

Our plan has been developed with input from Council's management and continues to be based on our understanding of City of Playford's business and operating environment.

We acknowledge that throughout the year there may be business developments, circumstances may change and additional matters may arise. Our plan will be responsive to your needs and will maximise audit effectiveness so we can deliver the high-quality audit you expect.

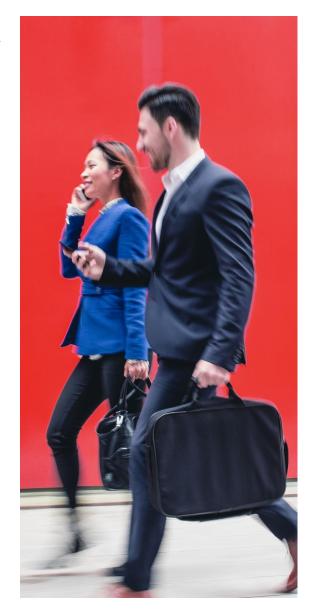
This plan is intended solely for management and the Corporate Governance Committee and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss our plan with you at the Corporate Governance Committee meeting on 6 February 2024.

Please feel free to contact me on +61 8 7324 6082 if you have any questions or would like to discuss the content of this plan further.

Yours faithfully

Andrew Tickle Lead audit partner Adelaide, 19January 2024





Your engagement team provides a combination of continuity and fresh ideas. This helps to ensure that we build on previous experience and make the audit process as smooth as possible.

#### YOUR BDO TEAM

Our audit of City of Playford will be led by Andrew Tickle as Engagement Partner. Andrew will oversee the co-ordination of the audit and will have primary responsibility for working with Trisca Price and her team.

Supporting Andrew will be Linh Dao as Quality Control Reviewer and Chelsea Aplin as audit manager.

Chelsea is responsible for the day-to-day direction of the audit work and is the key point of contact for Trisca Price.

The day-to-day audit team will be led by Chelsea Aplin.

#### **SPECIALISTS**

When auditing complex areas, we are often required to engage specialists who have qualifications and expertise not possessed by the core audit team. Supporting the engagement team will our IT Specialist, who will review the IT environment and any relevant IT general controls as part of the audit.



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Quality Control Reviewer

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#### **AUDIT OBJECTIVES**

The objective of the audit is to enable us to express an opinion as to whether

► The financial report is prepared, in all material respects, in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011, and

Controls exercised by Council in relation to the receipt, expenditure and investment of money, 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 based on criteria established in the Better Practice Model - Financial Internal Control for South Australia Councils issued by the Local Government Association of South Australia

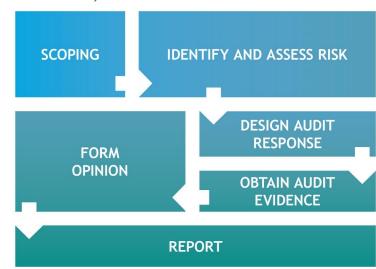
#### **OUR APPROACH**

Our audit is performed in accordance with the BDO Audit Approach which consists of six phases and is documented using our global audit tool, APT.

The approach is centred around:

- ▶ Obtaining an understanding of the business being audited from an internal and external point of view
- Assessing the risk of material misstatements and the controls in place to address and prevent these risks
- Choosing appropriate procedures to obtain evidence, including the use of data analytics where appropriate
- ► Ensuring rigorous quality control over audit performance
- Providing constructive ideas for improving internal controls and business systems.

A summary of the other key aspects of the BDO Audit Approach is set out on subsequent pages.



#### OUR APPROACH CONTINUED

#### **INTERNAL CONTROL**

We obtain an understanding of the system of internal control relevant to the audit to assist us with our risk assessment procedures. Our understanding covers:

- ▶ The overall control environment
- ► The entity's risk assessment process
- ▶ The information system, including the related business processes, relevant to financial reporting, and communication
- ► Control activities relevant to the audit
- Activities the entity uses to monitor internal control relevant to financial reporting.

This understanding is also supported by our assessment of internal controls based on the criteria in the Better Practice Model - Financial Internal Control for South Australian Councils, to allow us to express an opinion on the matters set out in Section 129(b) of the Local Government Act 1999.

We communicate to the Audit & Risk Committee in writing any significant deficiencies that come to our attention during the audit on a timely basis.

In addition, we communicate with management the significant deficiencies being reported to those charged with governance and any other deficiencies identified that in our judgement are of sufficient importance to merit management's attention.

#### **FRAUD**

During the course of our audit we make enquiries of those charged with governance, management and others to identify any known instances of fraud. We also make enquiries to understand where you consider the risks are in relation to fraud and if you have any knowledge of actual or suspected fraud. This also includes considering the risk of management override of controls.

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.



BDO External Audit Plan 2024 52 Item 5.3 - Attachment 1

### OUR APPROACH CONTINUED

#### **AUDIT QUALITY AND PROFESSIONAL SCEPTICISM**

To support and promote audit quality at BDO, we have implemented an Audit Quality Framework (AQF) that sets out the key drivers of audit quality, including the specific attributes that are important for audit quality to be maintained and enhanced. Refer to our <a href="https://example.com/Transparency report">Transparency report</a> for further information.

The AQF recognises that professional scepticism is essential to obtain audit evidence which is sufficient and appropriate to reduce the likelihood of a material misstatement to an acceptable level.

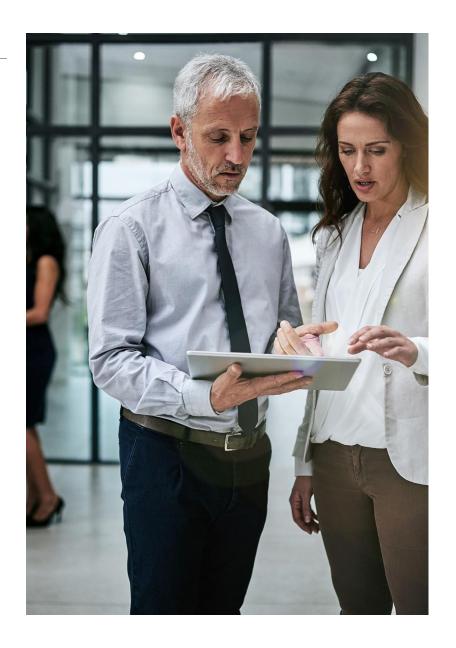
The application of professional scepticism by all members of the engagement team is central to BDO's Audit Approach.

#### **GOING CONCERN**

As part of our audit we will review management's assessment of the ability of City of Playford to continue as a going concern for the 12 months from the date of signing the financial report and therefore whether the going concern basis for the preparation of the financial report is appropriate.

#### LAWS AND REGULATIONS

We make enquiries in relation to any non-compliance with laws and regulations impacting the period under audit. If we become aware of any instances of non-compliance with laws and regulations which would materially impact on the financial position or performance of the entity, then we will report them to you on a timely basis to consider the impact on the financial report.



#### **MATERIALITY**

Materiality means, in the context of an audit, if financial information is omitted, misstated or not disclosed it has the potential to (adversely) affect the decisions of users of the financial report. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the effect of misstatements. Materiality is initially calculated at the planning stage and reassessed prior to providing our opinion.

During the course of our audit we may identify misstatements and these will be reported to you at the conclusion of our work based on our assessment of materiality at that stage (this may have been updated from the materiality calculated at the planning stage). It should be noted that the auditing standards do not require us to communicate misstatements that are considered 'clearly trivial' and as such, if we identify such misstatements we will not communicate these to you.

We determine materiality by considering a range of both qualitative and quantitative factors when applying our professional judgement.

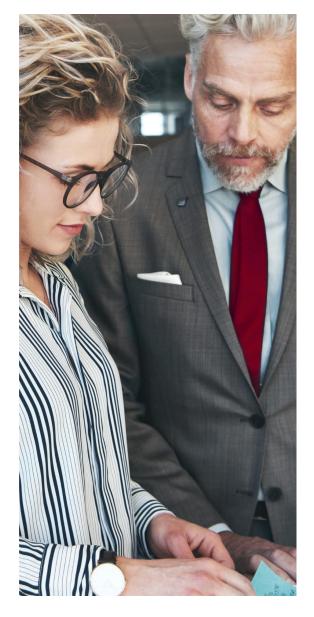
#### 2024 APPROACH

We have reconsidered our approach for setting materiality on South Australian Local Government audits. We previously audited to a single materiality level, based on Council's expenditure.

For the 2024 audit, we will utilise two materiality levels, one that will apply specifically to the audit of Infrastructure, Property, Plant and Equipment based on a percentage of Council's total assets and the other to apply to all other audit areas, based on Council's expenditure.

We believe that this responds more appropriately to the relativities between the transactions and balances whilst also more closely aligning with the majority of Council's internal materiality assessments.

We expect to apply a range of 1.5 - 2% of each benchmark.





#### **BDO'S CLIENT PORTAL**

To enhance our communication and to reduce any potential expectation gaps, we will continue to use the BDO Global Portal ('portal').

In addition to facilitating the secure exchange of information, the use of the portal assists with project management and provides a live view of progress to both BDO and City of Playford.

We will consult with you about how you would like us to communicate during the engagement, and the frequency of our status updates. In addition, whether it is to provide ad-hoc support, brainstorm ideas, or discuss any aspect of our services, the portal can assist. The key features of the portal are illustrated below:





#### **ONLINE CLIENT COLLABORATION**

- Upload information and documentation in one secure place
- ► Track actions and milestones for BDO and client responsibilities.



## A FLEXIBLE, SECURE PLATFORM WITH LOCAL CUSTOMISATION

- Security permission and access can be set at a project level for different users such as your staff or our BDO teams
- You can receive a daily or weekly digest, summarising all activity that has occurred on the portal
- View document audit trails, reducing the risk of email misdirection.



#### DIGITISED PAPERWORK AND WORKFLOW

- Approve and sign documents all within the portal, allowing for better transparency and speedier project progress
- Set dates with calendar reminders for when BDO requires certain documentation or information to be uploaded or completed
- ► Assign tasks to specific users
- Portal supports multiple document types and views.



In line with our audit approach, and based on our understanding of City of Playford, we have identified and assessed the risks of material misstatement at both the engagement and assertion level.

Our audit procedures are focused on areas that are considered to represent risks of material misstatement to the financial report. We identified the risk areas as part of our risk assessment procedures during the planning phase and will continue to be alert for risks during the course of the audit. We set out below the key areas of focus, our perspective of the potential impact on the financial statements and our proposed approach. The associated risks are categorised between those that are considered to be significant and other than significant.

AREAS OF FOCUS	OUR PERSPECTIVE	PLANNED RESPONSE	
Revaluation of infrastructure, property, plant and equipment	Council's infrastructure, property, plant and equipment is carried at valuation. There is a risk that these balances are misstated as a result of the application and inappropriate valuation methodologies, or incorrect underlying assumptions.		
Accounting treatment of Capital Work In Progress (WIP)	There is a risk that the accounting treatment of items captured within Capital WIP may not be in accordance with Australian Accounting Standards.	We will obtain the WIP schedule and review in detail a sample of project outstanding at the end of the year to ensure they are likely to generate assets. We will also review a sample of assets transferred out of the Capital WIP to check that the categorisation and value allocated to the relevant fixed asset class is appropriate.	
Management override of internal controls	Australian Auditing Standards require that we presume there is a risk that management has the ability to manipulate accounting records and override control that otherwise appear to be operating effectively.	Our response will include a review of key internal controls at the Council to mitigate the risk of management override.  We will test the appropriateness of journal entries and other adjustments made in the preparation of the financial report. We will also review accounting estimates for bias, and evaluate the business rationale (or lack of) of any significant transactions that are outside of the normal course of business or that otherwise appear to be unusual.	



#### AREAS OF FOCUS

# Cut-off of grant funding and accuracy of any amounts deferred at 30 June 2024

#### OUR PERSPECTIVE

There is a risk of error in the calculation of grant income recognised and deferred at the end of the year by reference to grant agreements and Australian Accounting Standards.

#### PLANNED RESPONSE

We will obtain the schedule of grant income recognised and deferred at year end. We will select a sample of grants and obtain the agreements to review in detail and test that they have been recognised in accordance with AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities.



We are required to provide an audit opinion on Council's internal controls in accordance with Section 129(1)(b) of the Local Government Act 1999. Our assessment of internal controls is based on the criteria in the Better Practice Model - Financial 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.

#### **RISK ASSESSMENT**

BDO has used the risk assessment matrix per the Better Practice Model to create a general expected risk assessment. The assessment is only focused on the business impact of the risks. Each risk is assigned risk category of low, moderate, high. The results of our initial assessment is as follows:

	RISK LEVEL		
RISK CATEGORY	нідн	MODERATE	LOW
Strategic Financial Planning	-	-	12
Assets	2	7	18
Liabilities	-	4	10
Revenue	3	3	8
Expenses	4	9	6
External Services	-	-	2
Financial Governance	-	-	3

We expect to receive Council's risk assessment of internal controls as part of the planning process. Once received we will compare and understand any differences between the two assessments. Based on the results of this comparison, we will consider the impact on our audit approach.

#### **CONTROL ASSESSMENT**

Once the risk assessment is complete, we undertake a control assessment classifying each control as key or non-key. All controls associated with high risks are considered to be key controls. Controls with moderate risks are assessed and allocated key or non-key.

CONTROL TYPE	DESCRIPTION
Key Control	The absence of these controls operating may have a significant impact on mitigating the risks. All key controls are included within our audit testing.
Non-Key Control	The absence of these controls in place may not have a significant impact on mitigating the risks as the operation of a key control in the same area may provide sufficient mitigation. The level of testing of non-key controls is dependent on the risk assessment. See the next section for more details.

BDO External Audit Plan 2024 58 Item 5.3 - Attachment 1



#### **CONTROL TESTING**

The risk and control assessments performed by BDO will then determine our level of testing of the controls in place to address the risks.

RISK LEVEL	LEVEL OF TESTING OF CONTROLS	REASON
High	All controls to be tested, all considered to be key.	Control failure may result in a significant business impact, therefore an increased level of assurance is required in relation to the effectiveness of the controls supporting high risks.
Moderate	All identified key controls and a selection of non-key controls selected based on our professional judgement.	Control failure may result in a moderate business impact, therefore a normal level of assurance is required in relation to effectiveness of the controls supporting moderate risks.
Low	No testing of controls.	Control failure is unlikely to result in a significant business impact.

The number of controls to we plan to test for each risk category is as follows:

RISK CATEGORY	CONTROLS TO BE TESTED
Strategic Financial Planning	
Assets	20
Liabilities	8
Revenue	15
Expenses	29
External Services	-
Financial Governance	
Total	74

Due to the number of controls involved we have not provided a detailed list of controls in this report. We can provide the detailed list of controls separately as required. The controls selected for testing represent our assessment of those required to be tested to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law based on criteria established in the Better Practice Model - Financial Internal Control for South Australia Councils issued by the Local Government Association of South Australia.



#### **AUDIT MILESTONES**

We recognise that regular, timely communication with management and the Corporate Governance Committee is critical to maintaining an effective and transparent relationship. Our audit process operates throughout the year so that we can respond to issues as they arise and maintain close communication, with management and the Corporate Governance Committee, as the audit cycle progresses.

We have set out below the timing of significant milestones to include on-site visits, key meeting dates and reporting deadlines with respect to the completion of the audit.

MILESTONE	RESPONSIBILITY	DATE
Corporate Governance Committee meeting and submission of Annual Audit Plan	BDO / CGC	6 February 2024
Internal Control audit supporting document requirements to be uploaded to the BDO Client Portal $$	BDO	15 March 2024
Interim Audit visit commences, including review of controls and transactional testing	BDO / Management	18 March 2024
Interim Audit close out meeting	BDO / Management	22 March 2024
Draft internal controls finding report to be presented to management	BDO	20 May 2024
EOY Audit requirements to be uploaded to the client portal	BDO	Early June 2024
Draft Financial Statements to be provided to auditors	Management	5 August 2024
Final audit visit commences	BDO / Management	12 August 2024
Close out meeting with management	BDO / Management	16 August 2024
Draft Audit Completion Report delivered to Management for comments	BDO	6 September 2024



MILESTONE	RESPONSIBILITY	DATE
Review of Draft Annual Report clearance due	Management	13 September 2024
Audit Clearance	BDO	13 September 2024
Corporate Governance Committee meeting and submission of Audit completion report	BDO / CGC	1 October 2024
CEO and Mayor of the Council to approve and sign off regulation 14 certification of financial statements and management representation letter	CEO & Mayor	1 October 2024
Certificate of Auditor independence and audit report	BDO	2 October 2024



#### **FEES**

The fee for all services provided for the year ending 30 June 2024 is \$36,425 as per our contract. All amounts are exclusive of GST.

#### **ASSUMPTIONS**

Our proposed fee is based on our understanding of your current operations and the required scope of the audit. If these alter, the proposed fee will need to be revised.

Our proposed fees do not include any advice or assistance that may be given in respect of accounting issues. Whilst brief ad hoc information provided in the course of our audit is generally included in our proposed fee, formal advice, assistance with complex issues or meetings to discuss these issues falls outside the scope of our proposed fee. Fees for assistance provided will be negotiated prior to services being performed.

#### ASSISTANCE REQUIRED

In order to keep our time and costs to a minimum, we appreciate your assistance with the following:

- ▶ Management providing all deliverables in line with the agreed timetable
- Assistance from your staff with supporting documentation and explanations during the audit process
- ▶ Disclosure by your staff of all information relevant to the engagement in a timely manner
- ▶ Prior to the commencement of our audit, we will provide you with an audit preparation package.



#### 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 nonapplication 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?



Document your policies and procedures surrounding business processes, from initiation and processing, through to recording and reporting, of transactions, account balances and disclosures



Review your procedures in advance so we can have robust discussions about where the risk areas arise and the controls you have in place.



Familiarise yourself with your IT environment and how your IT systems are being used to help us identify risks arising from use of IT.



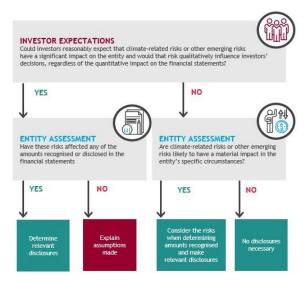
#### CONSIDERING THE IMPACT OF CLIMATE RISKS IN THE FINANCIAL REPORT

Interest among investors in understanding climate-related risk from companies' management has increased in recent years. Despite this, climate-related risks are currently predominantly discussed outside the financial statements, if at all.

As set out in AASB/IASB Practice Statement 2 Making Materiality Judgements (APS/PS 2), qualitative external factors such as the industry in which the entity operates and investor expectations may make such risks 'material' and warrant disclosures when preparing financial statements, regardless of their numerical impact. Given investor statements on the importance of climate-related risks to their decision making, the impact of the materiality definition and APS/PS 2 is that entities can no longer treat climate-related risks as merely a matter of corporate social responsibility and may need to consider them also in the context of their financial statements.

Entities preparing financial statements in accordance with Australian Accounting Standards should consider:

- Whether investors could reasonably expect that emerging risks, including climate-related risks, could affect the amounts and disclosures reported in the financial statements and have indicated the importance of such information to their decision making; and
- ▶ What disclosures about the impact of climate-related risks and other emerging risks on the assumptions made in preparing the financial statements are material to the financial statements in light of the guidance in APS/PS 2, as summarised in the following decision tree from AASB & AUASB



This AASB & AUASB Joint Bulletin on Climate Change provides guidance on climate-related risk disclosures, key takeaways and recommendations and contains a non-exhaustive list of examples of how climate-related risks could affect the financial statements, as well as the accounting standards that may need to be considered. If you require any assistance in this area, please contact your audit engagement partner initially.



### APPENDIX 3 OTHER COMMUNICATIONS



#### **ETHICS AND INDEPENDENCE**

In conducting our audit, we are required to comply with the independence requirements of the Local Government Act 1999, the Local Government (Financial Management) Regulation 2011 and Part 4A of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

We obtain 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.

Should any independence matters arise, we will bring them to your immediate attention.

For the comfort of those charged with governance, we note that the following processes assist in maintaining our independence:

- ▶ Restrictions on BDO employees having financial interests in audit clients
- ▶ No other work is permitted to be undertaken by any BDO division or office without the express approval of the engagement director/partner
- Services including valuation and similar services are specifically prohibited to be provided by any other BDO office to you
- ▶ All services performed by any BDO division or office have been reported below.

BDO has not provided any other services during the year to City of Playford.

#### COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE

To enhance our communication and to reduce any potential expectation gaps with clients, BDO has adopted a structured reporting system. We will communicate with the Corporate Governance Committee and management through various means. This includes but is not limited to:

- ► This audit plan
- ► Management letter after audit interim visit
- ► The BDO Client Portal
- ▶ An audit completion report at the conclusion of the audit
- ▶ The audit report.

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WESTERN AUSTRALIA

We have prepared this report solely for the use of City of Playford. 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 relance they may place on it.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

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# **INFORMAL DISCUSSION**

#### 6.1 Corporate Governance Committee - Internal Assessment

**Presenter:** Ms Zoey Squires, Manager Governance

Purpose: To explore items of the internal assessment undertaken by the

Corporate Governance Committee where there were divergent views.

**Duration:** 45 minutes

At the Corporate Governance Committee meeting held on 3 October 2023, the Committee recommended a workshop be held to explore some of the items of the internal assessment where there were divergent views.

#### 6.2 Content for Corporate Governance Committee Communique

**Presenter:** Luke Culhane, General Manager Corporate Services

Purpose: For the Committee to provide input into the Corporate Governance

Committee Communique to Council for the February 2024 meeting.

**Duration:** 5 minutes

Section 126(8)(a) of the *Local Government Act 1999* states the audit and risk committee of a Council must provide a report to the Council after each meeting summarising the work of the Committee during the period preceding the meeting and the outcomes of the meeting.

## **STAFF REPORTS**

# MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

# Matters delegated to the Committee

#### 8.1 REVALUATION OF ASSETS

Contact Person: Luke Culhane

#### Why is this matter before the Council or Committee?

Matters delegated to the Committee

#### **Purpose**

For Council to make a determination on whether to deal with this matter in confidence.

#### A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

#### STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer:
- General Manager Corporate Services;
- General Manager City Services;
- General Manager City Assets;
- Executive Strategic Advisor;
- Senior Manager Assets and Delivery;
- Senior Manager City and Corporate Plans;
- Senior Manager Financial Services;
- Senior Manager Information, Technology and Governance;
- Manager Finance;
- Strategic Finance Analyst;
- Minute Taker;

in order to consider in confidence agenda item 8.1 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

- (b) information the disclosure of which
  - i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - ii) would, on balance, be contrary to the public interest.

This matter is Confidential because the report relates to investment of council money in the 2023/24 Annual Business Plan.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; Committee consider it necessary to consider this matter in confidence.

Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.

#### B. The Matters as per item 8.1

#### C. COMMITTEE TO DECIDE HOW LONG ITEM 8.1 IS TO BE KEPT IN CONFIDENCE

#### **Purpose**

To resolve how long agenda item 8.1 is to be kept confidential.

#### STAFF RECOMMENDATION

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.1 be kept confidential in accordance with Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 8.1
- Minutes for Item 8.1

This order shall operate until the next scheduled annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

#### 8.2 KALARA RESERVE PRUDENTIAL REPORT

Contact Person: Luke Culhane

#### Why is this matter before the Council or Committee?

Matters delegated to the Committee

#### **Purpose**

For the Committee to make a determination on whether to deal with this matter in confidence.

#### A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

#### STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer:
- General Manager Corporate Services;
- General Manager City Services;
- General Manager City Assets;
- Executive Strategic Advisor;
- Senior Manager Assets and Delivery;
- Senior Manager City and Corporate Plans;
- Senior Manager Community Engagement and Experience;
- Senior Manager Development Services;
- Senior Manager Financial Services;
- Senior Manager Information, Technology and Governance:
- Manager Governance;
- Social Planner:
- Sport and Recreation Planner;
- Governance Support;
- ICT Support;
- Minute Taker;

in order to consider in confidence agenda item 8.2 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

- (b) information the disclosure of which
  - i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - ii) would, on balance, be contrary to the public interest.

This matter is Confidential Subject to an order pursuant to Section 90(3)(b) of the Local Government Act 1999, this matter is confidential because it involves a commercial process in the open market and the disclosure of information may affect negotiations.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; the Committee consider it necessary to consider this matter in confidence.

Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.

#### B. The Matters as per item 8.2

#### C. COMMITTEE TO DECIDE HOW LONG ITEM 8.2 IS TO BE KEPT IN CONFIDENCE

#### **PURPOSE**

To resolve how long agenda item 8.2 is to be kept confidential.

#### STAFF RECOMMENDATION

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.2 be kept confidential in accordance with Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 8.2
- Attachment(s) for Item 8.2
- Minutes for Item 8.2

This order shall operate until the next scheduled annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

# **INFORMAL DISCUSSION**

#### 8.3 LONG TERM FINANCIAL PLAN 24/25

Contact Person: Luke Culhane

#### Why is this matter before the Council or Committee?

Informal Discussion

#### **Purpose**

For Council to make a determination on whether to deal with this matter in confidence.

#### A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

#### STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- General Manager Corporate Services;
- General Manager City Services;
- General Manager City Assets;
- Senior Manager City and Corporate Plans;
- Senior Manager Financial Services;
- Senior Manager Information, Technology and Governance;
- Manager Finance;
- Strategic Finance Analyst;
- Minute Taker;

in order to consider in confidence agenda item 8.3 under Section 90(3)(b) of the *Local Government Act* 1999 on the basis that:

- (b) information the disclosure of which
  - i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - ii) would, on balance, be contrary to the public interest; and

This matter is confidential because the discussion relates to the potential investment of Council money in new services and projects over the coming financial year.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; Committee consider it necessary to consider this matter in confidence.

Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.

#### B. The Matters as per item 8.3

#### C. COMMITTEE TO DECIDE HOW LONG ITEM 8.3 IS TO BE KEPT IN CONFIDENCE

#### **Purpose**

To resolve how long agenda item 8.3 is to be kept confidential.

#### STAFF RECOMMENDATION

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.3 be kept confidential in accordance with Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Presentation for Item 8.3

This order shall operate until the next annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the Local Government Act 1999.