



NOTICE

of

CORPORATE GOVERNANCE COMMITTEE MEETING

Pursuant to the provisions of Section 88(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, 3 FEBRUARY 2026 AT 5:00 PM

A handwritten signature in blue ink that appears to read 'Sam Green'.

SAM GREEN

CHIEF EXECUTIVE OFFICER

Issue Date: Thursday, 29 January 2026

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, 3 FEBRUARY 2026 AT 5:00 PM

1 ATTENDANCE RECORD

- 1.1 Present
- 1.2 Apologies
- 1.3 Not Present

2 CONFIRMATION OF MINUTES

RECOMMENDATION

The Minutes of the Corporate Governance Committee Meeting held 2 December 2025 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

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STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

***Matters delegated to the
Committee***

5.1 PUBLIC INTEREST DISCLOSURE PROCEDURE - CONSULTATION

Responsible Executive Manager : Sam Green

Report Author : Sarah Schutz

Delegated Authority : Matters delegated to the Committee

Attachments :

- 1. [Public Interest Disclosure Procedure - Proposed](#)
- 2. [Public Interest Disclosure Procedure - Tracked Changes](#)

PURPOSE

The purpose of this report is to seek the Corporate Governance Committee's feedback on the proposed Public Interest Disclosure Procedure (Attachment 1) following recent review.

STAFF RECOMMENDATION

The Corporate Governance Committee notes the updates to the proposed Public Interest Disclosure Procedure (Attachment 1).

EXECUTIVE SUMMARY

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

The Procedure has been reviewed to ensure it aligns with the PID Act and the guidelines issued by the Independent Commission Against Corruption.

The proposed Public Interest Disclosure Procedure (Attachment 1) is now presented to the Corporate Governance Committee (the Committee) to note the revisions made.

1. BACKGROUND

The Procedure was first developed in 2019 to fulfill legislative requirements under the PID Act and *Independent Commission Against Corruption Act 2012* (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

Decision-making filter: 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 to consult the community on this matter.

4. DISCUSSION

- 4.1 The Public Interest Disclosure Procedure was last reviewed in March 2024. As it is subject to a 2-year review cycle, the next review is due by March 2026.
- 4.2 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.
- 4.3 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.
- 4.4 In June 2025, minor administrative updates to amend responsible officer citations was undertaken to reflect up to date information.
- 4.5 During the review, the Procedure was cross-referenced against legislative provisions within the PID Act, ICAC Act and relevant guidelines to confirm ongoing compliance.
- 4.6 This review has primarily resulted in grammatical and formatting amendments to improve readability and clarify the content. A tracked changes version has been provided (Attachment 2). In addition to these amendments, the Procedure has been updated to:
 - Reflect changes to the disclosure process, including alignment with the Ombudsman Directions and Guidelines and Office for Public Integrity Directions and Guidelines.
 - Clarify the reporting avenues for corruption, misconduct and maladministration to ensure compliance with the PID Act and associated guidance documents.
 - Update references and supporting documentation, removing outdated information and adding new legislative and policy references.
 - Remove superseded terminology, including references to “serious or systemic” within relevant definitions.
 - Amend the review cycle to four years to align with the frequency of legislative updates and the scheduled expiration of the *Public Interest Disclosure Regulations 2011* in 2028.
- 4.7 No additional significant amendments have been proposed.

5. OPTIONS

Recommendation

The Corporate Governance Committee notes the updates to the proposed Public Interest Disclosure Procedure (Attachment 1).

Option 2

1. The Corporate Governance Committee notes the updates to the proposed Public Interest Disclosure Procedure (Attachment 1).
2. The Corporate Governance 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, and safeguard processes for the appropriate management of public interest disclosures.

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 Council is compliant with obligations established by the *Public Interest Disclosure Act 2018*, *Independent Commission Against Corruption Act 2012*, and the *Ombudsman Act 1972*.

6.1.2 Financial Implications

There are no financial or resource implications associated with this decision.

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 considered for incorporation into the Public Interest Disclosure Procedure prior to endorsement.

Any amendments made to the Procedure must be compliant with legislation.

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 | TBC |

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 by ensuring that proper procedures are in place for making and handling such disclosures, and by providing appropriate protections for those who make them.

I, along with Council staff, officers, and Council Members at the City of Playford, remain deeply committed to protecting informants who make public interest disclosures in accordance with the objectives of the PID Act, and to the genuine and efficient consideration of, and action on, information provided to the Council via a public interest disclosure, as contemplated and guided by this Procedure.

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

Mr Sam Green
Principal Officer
Chief Executive Officer
City of Playford

1. Statement of intent

1.1 Council is committed to supporting and encouraging appropriate disclosures of public interest information in accordance with this Procedure. This includes:

- upholding the principles of transparency and accountability in its administrative and management practices
- protecting informants who make public interest disclosures
- giving genuine and efficient consideration to, and taking appropriate action on information provided in a public interest disclosure.

1.2 The Council is also committed to:

- referring appropriate disclosures to another relevant authority where required
- reporting disclosures relating to corruption 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)
- reporting disclosures relating to misconduct or maladministration in public administration directly to the Ombudsman in accordance with the Ombudsman Directions and Guidelines
- facilitating the investigation of appropriate disclosures in a manner that promotes fair and objective treatment of all parties involved
- taking practicable steps to rectify any substantiated wrongdoing in all circumstances.

1.3 This document explains the procedures and processes that Council has in place for making and handling appropriate disclosures of public interest information, to ensure that the Council:

- properly fulfils its responsibilities under the PID Act and ICAC Act;
- appropriately encourages and facilitates disclosures of public interest information, including environmental and health information regarding locations within the Council area;
- provides a clear process for making disclosures so that they can be properly investigated;
- ensures appropriate protection for those who make disclosures in accordance with the PID Act; and
- recognises the need to support informants, Responsible Officers and, where appropriate, 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:

- Skye Nitschke – Manager Governance
- Skye O'Flaherty – Manager Information Management
- 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: www.playford.sa.gov.au/disclosures

- 1.5 Upon receiving a disclosure of public interest information (whether directly, or by referral from a Council Member, employee, or officer), the Responsible Officer will handle the disclosure in accordance with the processes described in this Procedure.
- 1.6 If an informant believes their disclosure is not being handled 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:

- *Independent Commission Against Corruption Act 2012*
- *Ombudsman Act 1972*
- *Public Interest Disclosure Act 2018*
- *Public Interest Disclosure Regulations 2019*
- Office for Public Integrity Directions and Guidelines
- Ombudsman Directions and Guidelines
- Public Interest Disclosure Guidelines
- Behavioural Management Policy and Procedure
- Behavioural Standards
- Complaints Handling Policy and Procedure
- Worker Code of Conduct
- City of Playford Global Glossary

3. Application

| | |
|---|--|
| Principal Officer (Chief Executive Officer) | Ensure that one or more appropriately qualified employees of the Council are designated as Responsible Officers for the purposes of the PID Act and undertake any training required by the PID Act. 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 and Ombudsman's Directions and Guidelines, and the Public Interest Disclosure Guidelines. |
| Responsible Officer(s) | <p>Receive appropriate disclosures relating to the Council and ensure compliance with the PID Act, and this Procedure, in relation to any such disclosures.</p> <p>Make appropriate recommendations to the Principal Officer of the Council in relation to dealing with disclosures, including any suggested changes to this Procedure.</p> <p>Provide advice to employees of the Council in relation to the administration of the PID Act.</p> <p>Complete any training courses approved by the Commissioner for the purposes of the <i>Public Interest Disclosure Regulations 2019</i>.</p> |
| Public Officer (as per the ICAC Act includes Council Members/employees or officers) | <p>Comply with this Procedure in accordance with the requirements of the PID Act, the OPI and Ombudsman Directions and Guidelines, and Public Interest Disclosure Guidelines.</p> <p>Immediately refer any disclosure of environmental and health information made by a member of the public, or any disclosure of public interest information made to them by a public officer, to a Responsible Officer.</p> |

4. Procedure

4.1 Confidentiality

- 4.1.1 The identity of an informant will remain 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 to reveal the identity of an informant without their consent, unless one of the following applies:
 - a) it is necessary to divulge the identity of the informant to prevent or minimise an imminent risk of serious physical injury or death to any person, and the information is given to the most appropriate authority or person to address that risk;
 - b) the OPI has issued a notice advising that the identity of the informant is required, in which case the identity of the informant must be disclosed to the OPI;
 - c) The disclosure of identity is necessary for the matter to be properly investigated (and only to the extent necessary); or
 - d) the informant consents to their identity being disclosed.
- 4.1.3 The PID Act does not require any other information such as details of allegations) to remain confidential.
However, before sharing any part of a disclosure, the prohibition against victimisation under the PID Act must be considered.
- 4.1.4 Informants may wish to remain anonymous, but they must provide enough detail and evidence to allow the matter to be properly investigated.

4.2 Disclosure process

- 4.2.1 The PID Act provides protection for informants when:
 - a) a member of the public or a public officer makes a disclosure about environmental and health information which they reasonably believe (or suspect) to be true and significant enough to report; and/or
 - b) a public officer discloses public administration information that raises a reasonable suspicion of corruption, misconduct or maladministration in public administration.
- 4.2.2 Disclosures should, wherever possible, be directed first to the Responsible Officer for Council.
However, an informant may choose to make a disclosure to another relevant authority, including one outside the Council. The informant may make this choice at their discretion.
- 4.2.3 When determining where to direct a disclosure, consider:
 - a) Disclosures about a Council Member, staff member, or the Chief Executive Officer (or acting Chief Executive Officer), should be made to a Responsible Officer.
 - b) If the disclosure concerns a Responsible Officer, it should be made to another Responsible Officer or, if not possible, to an external relevant authority (such as the OPI).
 - c) Disclosures relating to public administration information about a Council Member, officer or employee of the Council may be made to a Responsible Officer, or to that person's direct supervisor.
 - d) Matters involving maladministration or misconduct in public administration may be reported to the Ombudsman or OPI in accordance with the Ombudsman Directions and Guidelines and ICAC Act.
 - e) Suspected corruption in public administration must be reported to the OPI in accordance with the OPI's Directions and Guidelines.
 - f) Disclosures relating to environmental and health information should be made to a Responsible Officer or to another relevant authority (such as the Environmental Protection Agency).
- 4.2.4 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.

When a disclosure is made by telephone, the recipient must take notes and, where possible, ask the informant to verify and sign them.

4.3 Receipt of a disclosure

- 4.3.1 A flowchart outlining the disclosure process is provided 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 whether the informant consents to their identity being shared with the Responsible Officer (noting that refusal may limit investigation options); and
 - b) refer the disclosure to the Responsible Officer, complying with the wishes of the informant with respect to identity disclosure.

4.3.3 Once received, the Responsible Officer will:

- a) immediately assess the disclosure in accordance with clause 4.4 of this Procedure; and
- b) as soon as practicable:
 - (i) notify the OPI of the disclosure; and
 - (ii) confirm receipt of the disclosure with the informant.

4.3.4 Following the assessment, the Responsible Officer will take appropriate action, including:

- a) notifying the informant of the outcome of any action in accordance with clauses 4.5 and 4.6 of this Procedure
- b) notifying the OPI of the outcome of any action taken in accordance with clauses 4.5 and 4.6 of this Procedure
- c) reporting the outcome of any action taken to the Minister in accordance with clause 4.6.6 of this Procedure
- d) preparing and issuing a final report to the Principal Officer in accordance with clause 4.7.3 of this Procedure
- e) make recommendations, if required, to the Principal Officer of Council in relation to dealing with such disclosures.

4.4 Assessment of disclosure

4.4.1 If the informant's identity is known, the Responsible Officer will acknowledge receipt of the disclosure within two (2) business days and provide a copy of this Procedure to the informant.

4.4.2 The Responsible Officer will undertake an assessment to determine:

- a) whether the disclosure falls 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) whether there is an imminent risk of serious physical injury or death to any person or the public generally;
- c) whether it involves corruption, misconduct or maladministration in public administration;
- d) What action should be taken, including whether the matter:
 - (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 If the disclosure concerns a Council Member, officer or employee of the Council, and it is made to that person's supervisor, the supervisor will conduct the assessment and report the outcome to the Responsible Officer to action.

- 4.4.4 The Responsible Officer must report assessment outcomes to the Chief Executive Officer (unless the disclosure relates to the Chief Executive Officer) without revealing the informant's identity unless clause 4.1.2 of this Procedure applies.
- 4.4.5 If 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 notify 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 If there is a reasonable suspicion of corruption, misconduct or maladministration in public administration, the Responsible Officer (or supervisor) must report it in accordance with their reporting obligations under the ICAC Act and Directions and Guidelines.
- 4.4.7 If the disclosure requires referral or further action, the Responsible Officer will ensure it is directed to the most appropriate person or relevant authority to take that action.
If the assessment is completed by a supervisor, the supervisor will include this recommendation in their report to the Responsible Officer for action.
- 4.4.8 If the Responsible Officer determines that other action is needed to properly address the disclosure, the details of the recommended action will be included in their determination.
If the assessment is completed by the supervisor, the supervisor will include this recommendation in their report to the Responsible Officer for action.

4.5 **Notification of assessment**

- 4.5.1 If no further action is required, the Responsible Officer must notify the informant **within 30 days of receiving the disclosure**, advising that:
 - a) an assessment of the disclosure has been completed;
 - b) no action will be taken in relation to the disclosure; and
 - c) the reason/s why no action is being taken.
- 4.5.2 If further action is required, the Responsible Officer must ensure that **within 30 days of receiving the disclosure**:
 - a) take appropriate action to ensure the matter(s) are properly addressed; or
 - b) where the action involves referring the disclosure (to another Responsible Officer, the Chief Executive Officer or another relevant authority), provide sufficient information to enable the appropriate person or relevant authority to take action.
- 4.5.3 Where the disclosure is not referred, the Responsible Officer must, **within 90 days of receiving the disclosure**, take reasonable steps to notify the informant of the action taken by the Council.
- 4.5.4 If the Responsible Officer does not notify the informant as required in 4.5.1, the informant may be entitled to protection for 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, they may report the disclosure to another relevant authority external to the Council.
- 4.5.6 As soon as reasonably practicable after completing the assessment and notifying the informant, the Responsible Officer must submit an Initial Notification to the OPI using the dedicated online form at www.icac.sa.gov.au. The notification must include all details required under Guideline 1.4 of the Public Interest Disclosure Guidelines.

4.5.7 The Responsible Officer must retain the unique reference number issued by the OPI upon lodgement of the Initial Notification and provide this number to any other person or authority to whom the disclosure is subsequently referred.

4.6 **Notification of further action**

4.6.1 If the informant's identity is known or reasonably ascertainable, the Responsible Officer will notify the informant in writing of the outcome of their determination as soon as reasonably practicable after further action has been taken and, in any event, within:

- ninety (90) days of receipt of the disclosure; or
- a longer period specified by written notice from the Responsible Officer within that 90-day period.

4.6.2 The notification must advise the informant of:

- any action that has been or will be taken in relation to the disclosure; or
- if no action is being taken, the reason/s why.

4.6.3 If the Responsible Officer does not notify the informant in accordance with clauses 4.6.1 and 4.6.2, the informant may be entitled to protection for 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, they may report the disclosure to another relevant authority external to the Council.

4.6.5 As soon as reasonably practicable after the assessment and notification to the informant, the Responsible Officer must submit a Further Notification to the OPI using the online form at www.icac.sa.gov.au. The notification must include all details required under Guideline 2 of the Public Interest Disclosure Guidelines.

4.6.6 If the disclosure was referred to Council by a Minister, the Responsible Officer must also notify the Minister of the action taken and the outcome. If no action is to be taken, the Minister should be notified following the assessment.

4.7 **Final report and recommendation**

4.7.1 Once all actions in relation to a disclosure are complete, the Responsible Officer must prepare a report including:

- the subject of the disclosure;
- a summary of the steps taken by the Responsible Officer in accordance with this Procedure;
- the conclusions reached and the basis for those conclusions; and
- any recommendations arising from the conclusions, including remedial actions the Council should take.

4.7.2 The report must not include any information that could identify the informant, unless clause 4.1.2 of this Procedure applies.

4.7.3 The Responsible Officer must provide the report to the Chief Executive Officer, who will take any action they consider appropriate.

4.7.4 The Chief Executive Officer may, at their discretion, inform the elected body about a disclosure on a confidential basis, in accordance with clause 4.1 of this Procedure.

4.8 Secure handling and storage of information

- 4.8.1 The Responsible Officer must accurately record and securely maintain all information relating to an appropriate disclosure, including notes of all discussions, phone calls, and interviews.
- 4.8.2 All information relating to an appropriate disclosure must be treated as confidential, and the Responsible Officer is solely responsible for its secure storage.
- 4.8.3 The Responsible Officer will maintain a confidential file of all materials related to a disclosure or associated investigation/reporting process. This include written documents, electronic media, or any other objects containing information. All such records will be entered in a confidential register and securely stored.
- 4.8.4 If a Responsible Officer leaves their role, they must transfer all disclosure-related information to another Responsible Officer where possible. The departing officer remains bound by confidentiality obligations regarding the informant's identity and the information received.

4.9 Protection for the informant

- 4.9.1 While the PID Act does not provide protection to individuals who knowingly make false or misleading disclosures, an informant who makes an appropriate disclosure is generally protected by:
 - a) immunity from criminal or civil liability;
 - b) a prohibition on the disclosure of their identity, except in limited and specific circumstances;
 - c) a prohibition against victimisation; and
 - d) a prohibition against hindering, obstructing, or preventing an informant from making an appropriate disclosure.
- 4.9.2 A person who personally victimises an informant is guilty of an offence and may be prosecuted.
- 4.9.3 The Council will take appropriate action to protect informants from victimisation, or interference. This may include:
 - a) measures set out in this Procedure and/or referral to the SA Police
 - b) disciplinary action by the Council or the Chief Executive Officer for any failure to comply with this Procedure, including improper disclosure of an informant's identity.

5. Feedback

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no. 3932780

Version no. 4

Policy link Fraud and Corruption Control Policy

Procedure author General Manager Corporate Services

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|-------------------------|--|
| Endorsed by | CEO |
| Resolution no. | N/A |
| Legal requirement | <i>Section 12(4) and (5) Public Interest Disclosure Act 2018</i> |
| Review schedule | 4 years |
| Date of current version | TBC |
| Date of next review | TBC |

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 | 4 March 2024 | Chief Executive Officer | Scheduled review, updated to include newly appointed Responsible Officers. |
| 3.1 | 3 June 2025 | Chief Executive Officer | Administrative update to amend Responsible Officer citations. |
| 4 | TBC | Chief Executive Officer | Review schedule changed to a 4-year cycle. Updated reporting avenues to reflect OPI and Ombudsman Directions and Guidelines. |

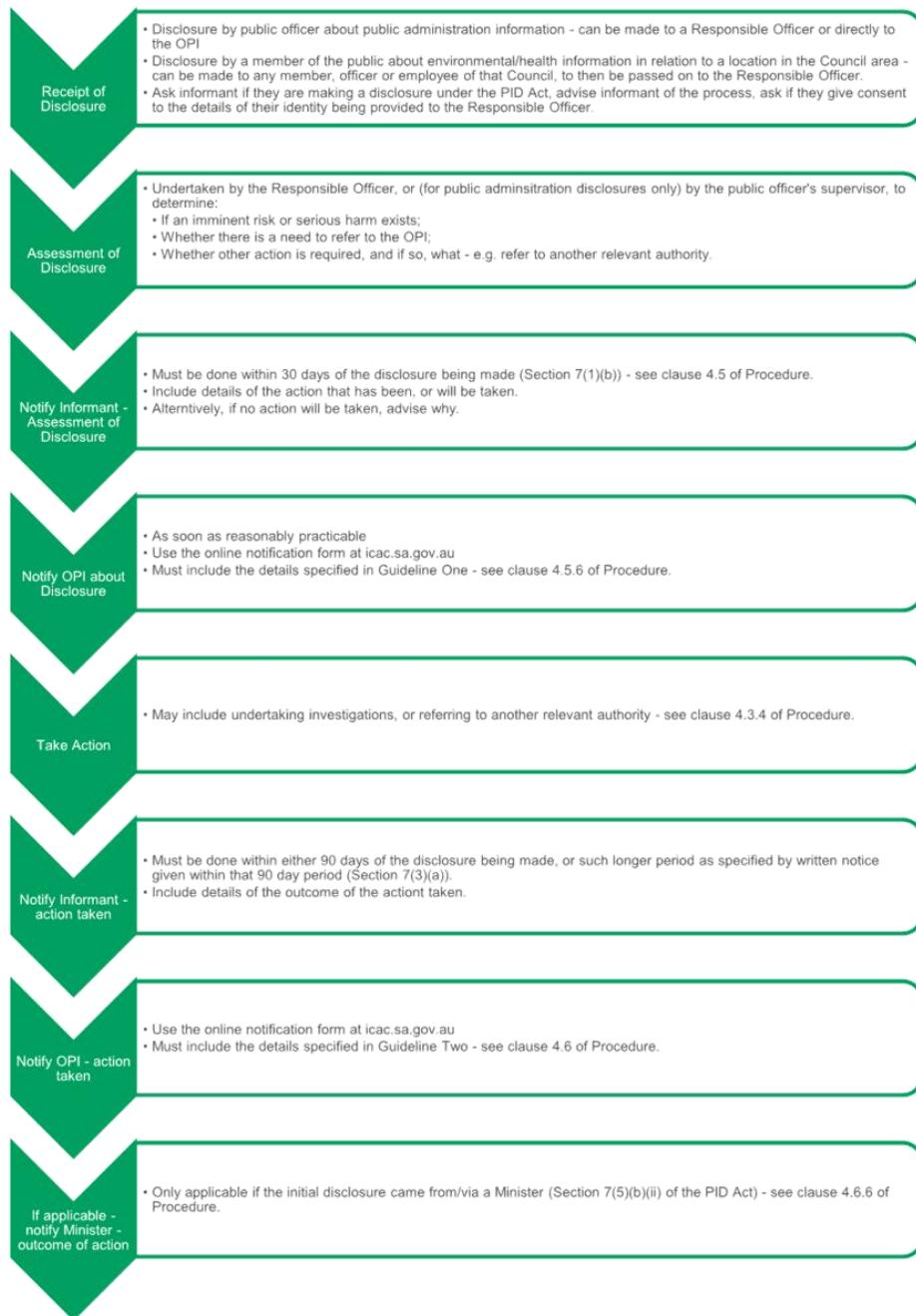
Appendix A – Relevant Authorities

| A disclosure of public interest information where the information relates to... | The relevant authority is... |
|---|--|
| A public officer ¹ | either: <ul style="list-style-type: none"> the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; 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: <ul style="list-style-type: none"> the Commissioner for Public Sector Employment; or the responsible officer for the relevant public sector agency. |
| An agency to which the <i>Ombudsman Act 1972</i> applies | the Ombudsman. |
| A location within the area of a particular council established under the <i>Local Government Act 1999</i> | a member, officer or employee of that Council. |
| A risk to the environment | the Environment Protection Authority. |
| An irregular and unauthorised use of public money or substantial | the Auditor-General. |
| The commission, or suspected commission, of any offence | a member of the police force. |
| A judicial officer | the Judicial Conduct Commissioner. |
| A Member of Parliament | the Presiding Officer of the House of Parliament to which the member belongs. |
| A person or a matter of a prescribed class ² | an authority declared by the regulations to be a relevant authority in relation to such information. |
| Public interest information – being: | either: <ul style="list-style-type: none"> the OPI; a Minister of the Crown; or any other prescribed person or person of a prescribed class². |
| <ul style="list-style-type: none"> environmental and health information (information that raises a potential issue 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 (information that raises a potential issue of corruption, misconduct or maladministration in public administration). | |

¹ 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.

² Presently, no prescribed persons or classes have been identified.

Appendix B – Disclosure Flowchart



Public Interest Disclosure Procedure

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|---------------------|--------------------------------------|
| Procedure Author | General Manager - Corporate Services |
| Date of next review | March 2026 TBC |

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 and dealing with such disclosures and for dealing with such disclosures, and by providing appropriate protections for those who make such disclosures.

I, and the ~~along with Council~~ other staff, officers, and Council ~~Members~~ at the City of Playford, remain deeply committed to protecting 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 of, 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 available at clause 1.4 of this Procedure.

Mr Sam Green



Principal Officer
Chief Executive Officer
City of Playford

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1. Statement of Intent

1.

1. Council is committed to supporting and encouraging the making of appropriate disclosures of public interest information in accordance with this Procedure. This, includes:

1.1

- upholding the principles of transparency and accountability in its administrative and management practices;
- the protection of informants who make Public Interest Disclosures; and
- the giving genuine and efficient consideration to, and taking appropriate and action in on 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.

2. The Council is also committed to:

1.2

- referring, as necessary, appropriate disclosures to another Relevant Authority where required;
- where the reporting disclosures relates relating 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);
- where the reporting disclosures relates relating to misconduct or maladministration in public administration, reporting the disclosure directly to the Ombudsman in accordance with the Ombudsman Directions and Guidelines

otherwise facilitating the investigation of appropriate disclosures in a manner which that promotes fair and objective treatment of those all parties involved; and

- taking practicable steps to rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

3. This document explains the applicable procedures and processes that the Council has in place for making and dealing with handling appropriate disclosures of public interest information, to ensure that the Council:

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1.3

- 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 locations within the area of the Council area;
- provides a clear process by which for making disclosures may be made so that they are can be properly investigated;
- provides ensures 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 where appropriate, these public officers affected by any appropriate disclosure.

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

Responsible Officers:

- Skye Nitschke – Manager Governance
- Skye O'Flaherty – Manager Information Management
- 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: www.playford.sa.gov.au/disclosures

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5. Upon receipt of receiving a disclosure of Public Interest Information (whether directly, or by referral from a Council Member, employee, or officer), the Responsible Officer will deal with handle the disclosure in accordance with the processes described in this Procedure.

1.5

6.1.6 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

2.

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

Related documents include:

- [Independent Commission Against Corruption Act 2012](#)
- [Ombudsman Act 1972](#)
- [Public Interest Disclosure Act 2018](#)
- [Public Interest Disclosure Regulations 2019](#)

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- Office for Public Integrity Directions and Guidelines,
- Ombudsman Directions and Guidelines
- Public Interest Disclosure Guidelines
- Independent Commission Against Corruption (ICAC) Act 2012
- Ombudsman Act 1972
- Public Interest Disclosure Guidelines
- Behavioural Management Policy and Procedure
- Behavioural Standards
- Worker Code of Conduct
- Complaints Handling Policy and Procedure
- Worker Code of Conduct
- Complaints Handling Procedure
- City of Playford Global Glossary

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3. Application

| | |
|---|---|
| Principal Officer (Chief Executive Officer) | <p>Ensure that one or more appropriately qualified employees of 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 2019</i> PID Act.</p> <p>Ensure the name and contact details of each Responsible Officer of the Council are made available to officers, employees and Council members.</p> <p>Comply with this Procedure in accordance with the requirements of the PID Act, the OPI and Ombudsman's Directions and Guidelines, and the Public Interest Disclosure Guidelines.</p> |
| Responsible Officer(s) | <p>Receive appropriate disclosures relating to the Council and ensure compliance with the PID Act, and this Procedure, in relation to any such disclosures.</p> <p>Make appropriate recommendations to the Principal Officer of the Council in relation to dealing with disclosures, including any suggested changes to this Procedure.</p> <p>Provide advice to employees of the Council in relation to the administration of the PID Act.</p> <p>Complete any training courses approved by the Commissioner for the purposes of the <i>Public Interest Disclosure Regulations 2019</i>.</p> |
| Public Officer (As-as per the ICAC Act includes Council Members/Employees or Officers/officers) | <p>Comply with this Procedure in accordance with the requirements of the PID Act, the OPI and Ombudsman's Directions and Guidelines, and Public Interest Disclosure Guidelines, when dealing with any disclosure.</p> <p>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.</p> |

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4. Procedure

4.1**7. Confidentiality**

4.1.1 The identity of an informant will be maintained as remain confidential, subject to the requirements under Section 8 of the PID Act, and Guideline 3 of the Guidelines published by the Commissioner.

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4.1.1

4.1.2 In accordance with Section 8 of the PID Act, it is a criminal offence for the to reveal the identity of an informant to be disclosed in the absence of without their consent, unless one of the following applies:

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4.1.2

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 information is identity of the informant is then divulged given to a person or authority that the recipient believes on reasonable grounds is the most appropriate authority or person to address that risk be able to take action to prevent or minimise the imminent risk of serious physical injury or death to any person;

b) the recipient has been issued with a notice from the OPI has issued a notice advising that the identity of the informant is required by the OPI, in which case the recipient must disclose the identity of the informant must be disclosed to the OPI;

b)

c) The disclosure of identity doing so is necessary for the matter to be properly investigated (but and only to the extent necessary to ensure proper investigation); or

c)

d) the informant consents to their identity being disclosed.

d)

4.1.3 The PID Act does not expressly require any other information relating to a disclosure (including, for example, such as the nature details of the allegations) to be maintained as remain confidential.

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4.1.4 An informants may wish to remain anonymous, but in order to do so they must provide enough ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable allow the matter to be properly investigated.

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8. **4.2 Disclosure Process**

4.1.5 **4.2.1** The PID Act provides for protection for informants where **public interest disclosures are made when**:

a) by a member of the public or a **Public Officer** makes a disclosure about environmental and health information which they **informant reasonably believes (or suspect) to be true, or which the informant believes may be true, and is of sufficient significance enough to report to warrant disclosure**; and/or

a)
b) by a **Public Officer** discloses with a reasonable suspicion about public administration information **that raises a potential reasonable suspicion issue** of corruption, misconduct or maladministration in public administration.

b)
4.1.6 **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 for Council**.

4.1.7 However, **an informant may choose nothing in this Procedure prevents a person from making a disclosure to another Relevant Authority, including a Relevant Authority external to the outside the Council. This is a choice to be made by the informant may make this choice at their discretion.**

4.1.8 **4.2.3 When determining The following are relevant considerations for an informant in determining where to direct a disclosure, consider:**

a) When choosing to make a disclosure internally, **disclosures relating to about a Council Member, staff member, or a member of council staff, including the Chief Executive Officer (or person acting in that position Chief Executive Officer)**, should usually be made to a Responsible Officer.

a)
b) If the **any disclosure relating to a person appointed as concerns** a Responsible Officer, **it should be made to another person appointed as a Responsible Officer or, if not possible, failing this, to an external Relevant Authority external to the Council** (such as the OPI).

b)
c) Any **disclosures relating to public administration information about a Public Officer who is a Council member**, officer or employee of the Council may be made to a Responsible Officer, or to **the that person's 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 direct supervisor**.

c)
9.

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- d) Matters involving Any disclosure relating to maladministration or misconduct in public administration may be reported to the Ombudsman or OPI in accordance with the Ombudsman Directions and Guidelines and ICAC Act.
- e) If there is a reasonable suspicion Suspected of corruption, maladministration or misconduct that is serious or systemic, in public administration, it must be reported to the OPI in accordance with the OPI's Directions and Guidelines.
- e)
- f) Any disclosure relating to Environmental and Health information should be made to a Responsible Officer or otherwise to another Relevant Authority external to the Council (such as the Environmental Protection Agency).

4.2.4 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.

4.1.9 Where-When 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 them notes.

9. 4.3 Receipt of a Disclosure

4.1.10-4.3.1 A flowchart outlining the disclosure process is detailed-provided in Appendix B to this Procedure.

4.1.11-4.3.2 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—the informant consents to the details of their identity being provided to shared with the Responsible Officer, (noting that and in doing so, advise the informant that a failure refusal may limit investigation options) to provide that consent may mean that the disclosure cannot be properly investigated; and
- b) refer the disclosure to the Responsible Officer, and, in doing so, complying with the wishes of the informant with respect to whether details of their identity may be divulged disclosure.

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~~4.1.12~~ 4.3.3 Upon the receipt of a disclosure (whether directly, or by referral from a Council Member, employee or officer) Once received, the Responsible Officer will:

a) immediately undertake an ~~a~~Assessment the disclosure in accordance with clause 4.4 of this Procedure; and

a)

b) as soon as practicable thereafter, in accordance with clause 4.4 this Procedure;

b)

(i) notify the OPI of the disclosure; and

(ii) confirm receipt of the disclosure with the informant.

~~4.1.13~~ 4.3.4 Subject to the outcome of ~~Following~~ the ~~a~~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

a)

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~~

b)

c) reporting the outcome of any action taken to the Minister in accordance with clause 4.6.6 of this Procedure; and

c)

d) preparing and issuing a final report to the Principal Officer in accordance with clause 4.7.3 of this Procedure; and

d)

e) make recommendations, if required, to the Principal Officer ~~or of~~ Council in relation to dealing with such disclosures.

e)

10. 4.4 Assessment of ~~d~~Disclosure

~~4.1.14~~ 4.4.1 Where the identity of the informant's ~~identity~~ 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 and~~ provide a copy of this Procedure to the informant.

~~4.1.15~~ 4.4.2 Upon receipt of a disclosure, ~~t~~The Responsible Officer will undertake an assessment to determine:

a) ~~Whether whether~~ the disclosure ~~relates to information falls~~ within the scope of the PID Act, namely whether it pertains to ~~e~~Environmental and ~~H~~Health information and/or ~~P~~ublic ~~A~~ddministration ~~I~~Information, within the Council's area;

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a)

b) ~~whether 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) ~~whether if the matter/s the subject of the disclosure it involves~~ corruption, ~~in public administration, or serious or systemic~~ misconduct or maladministration in public administration; or

c)

d) ~~What if the information disclosed justifies further~~ action ~~should be taken~~, including a decision as to whether the ~~disclosure~~ matter:

d)

i) ~~is frivolous, vexatious or trivial (in which case, no further action will be taken in relation to the disclosure);~~

(i)

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~~

(ii)

iii) ~~requires referral to another Relevant Authority external to the Council.~~

(iii)

4.1.16 ~~4.4.3 Where If~~ the disclosure ~~relates to public administration information about a Public Officer who is concerned a Council Member, officer or employee of the Council, and it is made to the that person's 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.~~

4.1.17 ~~4.4.4 The Responsible Officer must report the outcome of their determination following the Assessment outcomes to the Chief Executive Officer (unless the disclosure relates to the Chief Executive Officer) without revealing the informant's identity. 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 applies.~~

4.1.18 ~~4.4.5 Where the Responsible Officer (or Supervisor) determines that the content of the disclosure suggests~~ If 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

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Responsible Officer or ~~S~~upervisor must also have regard to clause 4.1.2 of this Procedure.

~~4.1.19-4.4.6 Where the Responsible Officer (or ~~S~~upervisor) forms if there is a reasonable suspicion that the matter/s the subject of the disclosure involve~~d~~ corruption in public administration, or serious or systemic misconduct or maladministration in public administration, the Responsible Officer (or ~~S~~upervisor) must report it comply with their reporting obligations in accordance with their reporting obligations under the ICAC Act in accordance with the and Directions and Guidelines.~~

~~4.4.7 Where the Responsible Officer determines if the disclosure warrants requires referral or further action, to an external body or another Relevant Authority, the Responsible Officer will ensure it is directed 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.~~

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~~4.4.20 Where If the aAssessment is being undertaken completed by the ~~S~~upervisor, the ~~S~~upervisor will include this recommendation in their report to the Responsible Officer for the Responsible Officer to action.~~

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~~4.4.8 Where If the Responsible Officer determines the disclosure requires any other action to ensure the matter the subject of the disclosure is is needed to properly addressed address the disclosure, the Responsible Officer will include in their determination details of that other recommended action will be included in their determination.~~

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~~4.4.21 Where If the aAssessment is being undertaken completed by the ~~S~~upervisor, the ~~S~~upervisor will include this recommendation in their report to the Responsible Officer for the Responsible Officer to action.~~

4.5

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11. Notification of Assessment

4.1.22 4.5.1 If the Responsible Officer assesses the content of the disclosure as requiring no further action is required, the Responsible Officer must notify the informant (if their identity is known) within 30 days of receipt receiving of the disclosure, advising that:

- a) an assessment of the disclosure has been made completed; and
- b) no action is being taken in relation to the disclosure; and
- c) the reason/s why no action is being taken in relation to the disclosure, the reason/s why.

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4.1.23 4.5.2 If the Responsible Officer assesses the content of the disclosure as requiring further action is required, the Responsible Officer must ensure that within 30 days of receipt receiving of the disclosure:

- a) such action as is appropriate action in the circumstances is taken to ensure the matter(s), the subject of the disclosure, are properly addressed; or
- b) where the if such action consists of involves referring the disclosure (whether to another Responsible Officer, the Chief Executive Officer or another Relevant Authority), provide sufficient 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.

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4.1.24 4.5.3 If the action taken does not consist of referring Where the disclosure is not referred, 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.

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4.1.25 4.5.4 If the Responsible Officer fails to does not notify the informant in accordance with clauses required in 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.

4.1.26 4.5.5 If the informant is dissatisfied with the Responsible Officer's determination, they may it is open to the informant to report the disclosure to another Relevant Authority external to the Council.

4.1.27 4.5.6 As soon as reasonably practicable after completing following the assessment and notification to notifying the informant, the Responsible Officer must submit an Initial Notification to the OPI using use the dedicated online notification form at www.icac.sa.gov.au. The to notify OPI of the disclosure (Initial Notification), and in

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doing so must ensure that include all the details required by under Guideline 1.4 of the Public Interest Disclosure Guidelines are included in the initial notification.

~~4.1.28-4.5.7~~ The Responsible Officer will must retain the unique reference number issued by the OPI upon making lodgement of the Initial Notification and will ensure that reference provide this number is provided to any other person or authority to whom the disclosure is subsequently referred.

12. ~~4.6~~ Notification of Further Action

~~4.1.29~~ ~~4.6.1~~ So long as the identity of the informant's identity 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 of the outcome of their determination as soon as is reasonably practicable after the ~~Further~~ aAction has been taken and, in any event, within either:

- ~~a) ninety (90) days of receipt of the disclosure; or~~
- ~~a)~~
- ~~b) such a longer period as may be specified by written notice given from by the Responsible Officer within that 90-day period.~~
- ~~b)~~

~~4.1.30~~ ~~4.6.2~~ In doing so the Responsible Officer ~~The notification~~ must advise the informant of:

- ~~a) any action that has been, or will be, taken in relation to the disclosure; or~~
- ~~a)~~
- ~~b) if no action is being taken in relation to the disclosure, the reason/s why.~~
- ~~b)~~

~~4.1.31~~ ~~4.6.3~~ If the Responsible Officer fails does not 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 for any subsequent disclosure of that information to a journalist or Member of Parliament in accordance with the PID Act.

~~4.1.32~~ ~~4.6.4~~ If the informant is dissatisfied with the Responsible Officer's determination or the action taken, it is open to them to they may report the disclosure to another ~~Relevant~~ aAuthority external to the Council.

~~4.1.33~~ ~~4.6.5~~ As soon as reasonably practicable following after the ~~a~~Assessment and notification to the informant, the Responsible Officer must submit a Further Notification to the OPI use using the dedicated online notification form at www.icac.sa.gov.au. The notification must to notify OPI of the action taken in relation to the disclosure (Further Notification) and, in doing so, must ensure that the include all details required by under Guideline 2 of the Public Interest Disclosure Guidelines are included in the further notification.

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4.1.34 4.6.6 If the disclosure came to the Council by way of a referral from was referred to Council by a Minister, the Responsible Officer must ensure that also notify the Minister is also notified of the action taken in relation to the disclosure, and the outcome of any such action. If no action is to be taken, 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.

13. 4.7 Final Report and Recommendation

4.1.35 4.7.1 Once all actions required in relation to a disclosure are complete, the Responsible Officer must prepare a report that will contain the following details including:

- a) the subject of the disclosure;
- a)
- b) an account summary of the steps taken by the Responsible Officer in accordance with this Procedure;
- b)
- e) the conclusions reached as a result of the steps taken in response to the disclosure and the basis for them those conclusions; and
- c)
- d) any recommendations arising from the conclusions, including any remedial actions which should be taken by the Council should take.
- d)

4.1.36 4.7.2 Any The report must not include any information that could identify 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.

4.1.37 4.7.3 The Responsible Officer's Report must be provided the report to the Chief Executive Officer, who will to take any action as they consider appropriate.

4.1.38 4.7.4 The Chief Executive Officer may, at their discretion, inform the elected body, on a confidential basis, about a disclosure on a confidential basis, in accordance with clause 4.1 of this Procedure.

14. 4.8 Secure Handling and Storage of Information

4.1.39 4.8.1 The Responsible Officer must ensure accurately records of an appropriate disclosure are and securely and confidentially maintained maintain all information relating to an appropriate disclosure, including notes of all discussions, phone calls, and interviews.

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~~4.1.40~~ 4.8.2 The Responsible Officer will ensure ~~a~~All information relating to an appropriate disclosure ~~must be treated is maintained as confidential, and the Responsible Officer and as such, will be~~ is solely responsible for ~~the its~~ secure storage of this information.

~~4.1.41~~ 4.8.3 In performing their duties, ~~t~~The Responsible Officer will maintain a confidential file of ~~all materials related 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. ~~This include written documents, electronic media, or any other objects containing information.~~ All such information records will be recorded entered in a confidential register which is to remain confidential and be securely stored.

~~4.1.42~~ 4.8.4 In the event that a person's appointment as~~if~~ a Responsible Officer is terminated~~leaves their role~~, they person must ~~transfer all disclosure-related~~ provide this information to the ~~the~~ another Responsible Officer where circumstances allow~~possible~~. The departing officer ~~and~~ having done so will continue to be remains bound by ~~a duty of confidentiality~~ obligations regarding in respect of ~~an~~ the informant's identity and the information received~~as a result of the disclosure~~.

15. 4.9 Protection for the Informant

~~4.1.43~~ 4.9.1 ~~Although While~~ the PID Act does not provide any protection to people individuals who knowingly make disclosures that are false or misleading disclosures in a material particular, an informant who makes an appropriate disclosure will ordinarily be~~s generally~~ protected by:

- a) immunity from criminal or civil liability;
- b) a prohibition on ~~the~~ disclosure of their identity, ~~other than except~~ in limited ~~and~~ specific circumstances;
- c) a prohibition against victimisation; and
- d) a prohibition against hindering, obstructing, or preventing an informant from making an appropriate disclosure.

~~4.1.44~~ 4.9.2 A person who personally ~~commits an act of victimisation~~ victimises against an informant is guilty of an offence and may be prosecuted.

~~4.1.45~~ 4.9.3 The Council will take action as appropriate ~~action in the circumstances of the relevant disclosure/s~~ to protect informants from victimisation, ~~and/or from being hindered or obstructed in making a disclosure~~ interference. Such action~~This~~ may include acting in accordance with the following risk minimisation steps:

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| | | | |
|-----|-------------------|-------------------------|--|
| 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 | 4 March 2024 | Chief Executive Officer | Scheduled review, updated to include newly appointed Responsible Officers. |
| 3.1 | 3 June 2025 | Chief Executive Officer | Administrative update to amend Responsible Officer citations. |
| 4 | TBC | Chief Executive Officer | Review schedule changed to a 4-year cycle. Updated reporting avenues to reflect OPI and Ombudsman Directions and Guidelines. |

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Appendix A – Relevant Authorities

| | |
|--|--|
| <p>A disclosure of public interest information¹ where the <u>I</u>the relevant authority is...</p> | <p>either:</p> <ul style="list-style-type: none">the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; orthe person who is in fact responsible for the management or supervision of the public officer; orthe relevant responsible officer (as designated by the Council in accordance with Section 12 of the PID Act). |
| <p><u>A</u> public officer²¹</p> | <p>either:</p> <ul style="list-style-type: none">the person who is designated by the Guidelines as being taken to be responsible for management or supervision of the public officer; orthe person who is in fact responsible for the management or supervision of the public officer; orthe relevant responsible officer (as designated by the Council in accordance with Section 12 of the PID Act). |
| <p><u>A</u> public sector agency or public sector employee</p> | <p>either:</p> <ul style="list-style-type: none">the Commissioner for Public Sector Employment; orthe responsible officer for the relevant public sector agency. |
| <p><u>A</u> an agency to which the <i>Ombudsman Act 1972</i> applies</p> | <p>the Ombudsman.</p> |
| <p><u>A</u> a location within the area of a particular council established under the <i>Local Government Act 1999</i></p> | <p>a member, officer or employee of that Council.</p> |
| <p><u>A</u> a risk to the environment</p> | <p>the Environment Protection Authority.</p> |
| <p><u>A</u> an irregular and unauthorised use of public money or substantial</p> | <p>the Auditor-General.</p> |
| <p><u>I</u>the commission, or suspected commission, of any offence</p> | <p>a member of the police force.</p> |
| <p><u>A</u> a judicial officer</p> | <p>the Judicial Conduct Commissioner.</p> |
| <p><u>A</u> a Member of Parliament</p> | <p>the Presiding Officer of the House of Parliament to which the member belongs.</p> |
| <p><u>A</u> a person or a matter of a prescribed class³²</p> | <p>an authority declared by the regulations to be a relevant authority in relation to such information.</p> |
| <p><u>P</u>ublic interest information – being:</p> | <p>either:</p> <ul style="list-style-type: none">the OPI;a Minister of the Crown; orany other prescribed person or person of a prescribed class². |
| <p><u>P</u>ublic environmental and health information (information that raises a potential issue 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</p> | <p>the OPI;</p> |
| <p><u>P</u>ublic administration information (information that raises a potential issue of corruption, misconduct or maladministration in public administration).</p> | <p>a Minister of the Crown; or</p> |
| | <p>any other prescribed person or person of a prescribed class².</p> |

³ Being Environmental and Health Information that raises a potential issue 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 administration

²¹ 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.

²³ Presently, no prescribed persons or classes have been identified.

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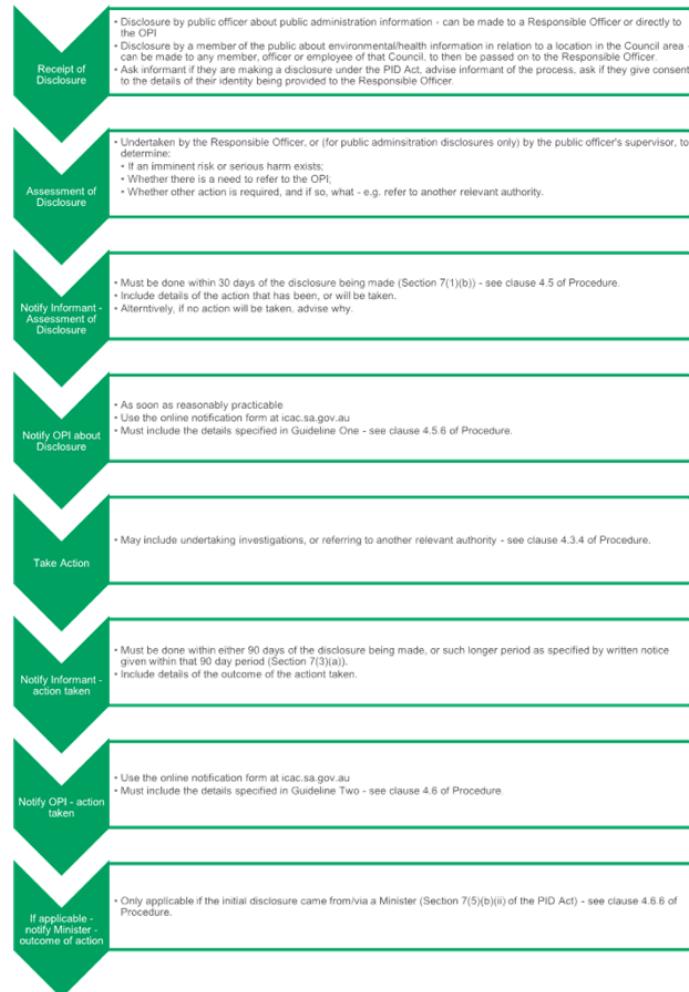
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Appendix B – Disclosure Flowchart



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5.2 EXTERNAL AUDITOR DRAFT AUDIT PLAN 2025/26

Responsible Executive Manager : Sam Green

Report Author : Ninad Sinkar

Delegated Authority : Matters delegated to the Committee

Attachments : 1 [Down](#) Bentley External Audit Plan 2025/26

PURPOSE

Provide the Corporate Governance Committee (the Committee) with the External Audit Plan for the 2025/26 audit with a view to seek feedback on the audit scope from the Committee, pursuant to Section 2.1(c)(d) of the Corporate Governance Committee Charter.

STAFF RECOMMENDATION

The Corporate Governance Committee receive and endorse the Bentley External Audit Plan 2025/26 (Attachment 1) and scope.

EXECUTIVE SUMMARY

Bentley were appointed as the Council's external auditors in October 2025.

Bentley 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 30 June 2026, 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 (2) 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

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

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

3. PUBLIC CONSULTATION

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

4. DISCUSSION

Bentleys have provided Council with the attached 2025/26 Audit Plan in preparation for the interim audit in March 2026. The Audit Plan provides information on the audit scope, methodology, planned approach and timetable.

During the interim audit, Bentleys need to undertake a reasonable assurance program on the design and the operating effectiveness of the controls established by 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 2025 to 30 June 2026, ensuring such transactions have been conducted properly and in accordance with law.

5. OPTIONS

Recommendation

The Corporate Governance Committee receive and endorse the Bentleys External Audit Plan 2025/26 (Attachment 1) and scope.

OPTION 2

The Corporate Governance Committee notes the Bentleys External Audit Plan 2025/26 (Attachment 1) and makes the following recommendations:

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

Internal controls testing gives Bentleys the level of assurance they require in forming the opinion that the financial reports of Council present fairly Council's financial position and performance for the 2025/26 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

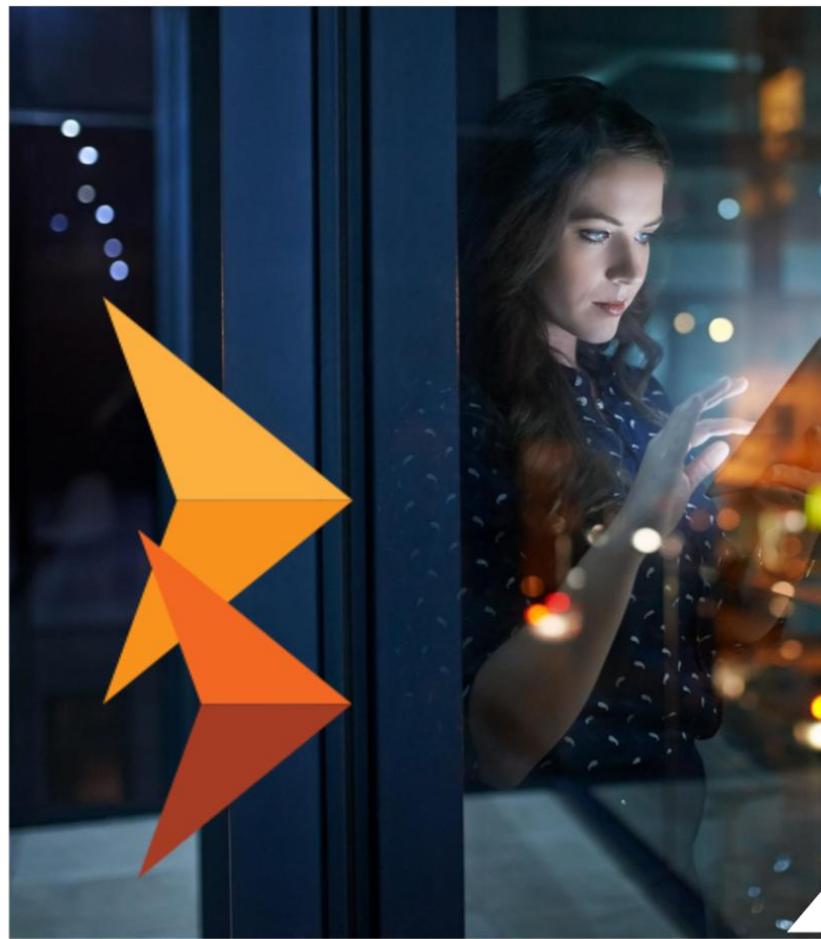
6.2.1 Analysis & Implications of Option 2

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.

Audit Plan



CITY OF PLAYFORD

David Papa
Partner, Audit & Assurance
dpapa@adel.bentleys.com.au
+61 8 8372 7900



CITY OF PLAYFORD // JANUARY 2026

Executive summary

We are providing our key considerations for the audit of City of Playford for the year ending 30 June 2026.

Dear Corporate Governance Committee,

We have set out the key considerations in relation to our audit of City of Playford for the year ended 30 June 2026. The scope of our work is as follows:

- Audit of the general-purpose financial statements of the Council for 2026 in accordance with financial reporting requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.
- Audit of the internal control environment with the view of forming and publishing an opinion. This will include management's monitoring, assessment and implementation of controls.

Subject to detail planning to be undertaken, we have identified the following financial statement risks relating to 2026 audit:

1. Revaluation of Infrastructure, Property, Plant and Equipment
2. Project costing and overhead attribution
3. Grant revenue recognition
4. Classification of asset additions and associated grants

We have agreed to the following audit timeline with management:

| | FIELDWORK | PRESENTATION OF DRAFT MANAGEMENT LETTER/ AUDIT CLEARANCE |
|----------|--|--|
| INTERIM | 30 th March – 2 nd April | 17 th April |
| YEAR END | 17 th – 20 th August | 14 th September |

We have set out our audit approach, the risks of material misstatement, the audit engagement team and timetable for the audit.

Sincerely



David Papa
Partner,
+61 8 8372 7900
dpapa@adel.bentleys.com.au

CITY OF PLAYFORD // JANUARY 2026

Audit objective and approach

HELPING BUSINESSES ACHIEVE THEIR GOALS AND ASPIRATIONS

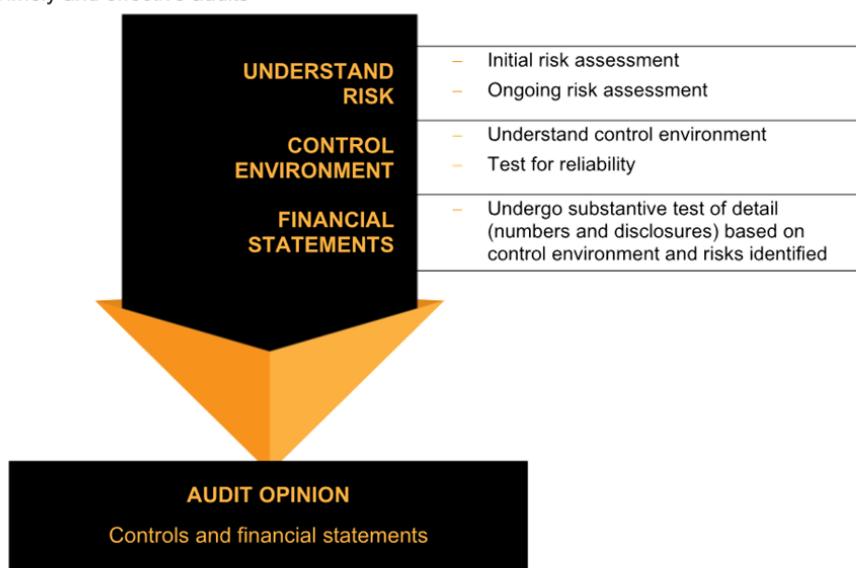
The overall objective of the audit is to express an opinion on the following two items per Section 129 of the *Local Government Act 1999* which states:

The auditor of a council must undertake an audit of:

- a) the council's financial statements within a reasonable time after the statements are referred to the auditor for the audit (and, in any event, unless there is a good reason for a longer period, within 2 months after the referral), and
- b) the controls exercised by the council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities.

Bentleys SA's audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements and internal control opinion through a target "risk based" approach. The benefits of this approach are:

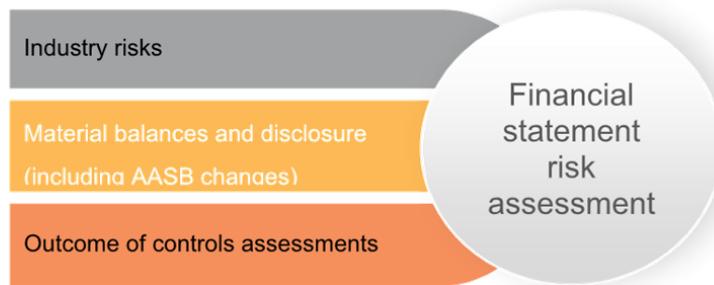
- Audit efficiency
- Increased organisational assurance
- A review of your control environment
- Timely and effective audits



CITY OF PLAYFORD // JANUARY 2026

Financial Statement Risk Assessment Process

The key to our tailored audit approach is our risk identification methodology. We draw on our sector knowledge, understanding of your business (control) environment, technical training and years of audit experience to identify risks and design and develop a testing plan to provide you assurance.



Whilst we undertake a detailed risk assessment at the planning phase of our audits to design the audit plan for the reporting year, risk is an ongoing consideration throughout the audit process and will be assessed up until the day of signing our audit report.

CITY OF PLAYFORD // JANUARY 2026

Identified audit risks

WE HAVE IDENTIFIED FINANCIAL STATEMENT RISKS
RELATING TO THIS YEAR'S AUDIT.

Subject to detail planning to be undertaken, we have identified the risks of financial statement material misstatement as part of our risk assessment procedures. The specific risks we wish to bring to your attention are as follows:

| | |
|-----------------------|--|
| AREA | Revaluation of Infrastructure, Property, Plant and Equipment |
| RISK | The revaluation assessment and accounting treatment for assets may be incorrect. |
| AUDIT APPROACH | <p>We will obtain the revaluation report and evaluate the methodology used by the valuer and accounting treatment by Council, along with the key assumptions and inputs applied in the revaluation.</p> <p>For revaluations based on indexation, we will reperform the revaluation at the asset category level to ensure it is calculated and applied correctly.</p> |

| | |
|-----------------------|--|
| AREA | Project costing and overhead attribution |
| RISK | <p>Incorrect allocation of transactions to capital projects.</p> <p>An inappropriate rate for overhead costs may be used.</p> |
| AUDIT APPROACH | <p>We will perform substantive testing on a sample of capitalised costs during the year to ensure the cost allocation to projects is accurate.</p> <p>We will review managements calculation on overhead attribution to ensure the calculation is reasonable and amount capitalised are correct.</p> |

| | |
|-----------------------|---|
| AREA | Grant revenue recognition |
| RISK | Classification and accuracy of grants revenue in accordance with the accounting standards. |
| AUDIT APPROACH | We will select a sample of grant income and test whether revenue and revenue received in advance have been recognised as per AASB 15 and AASB 1058. |

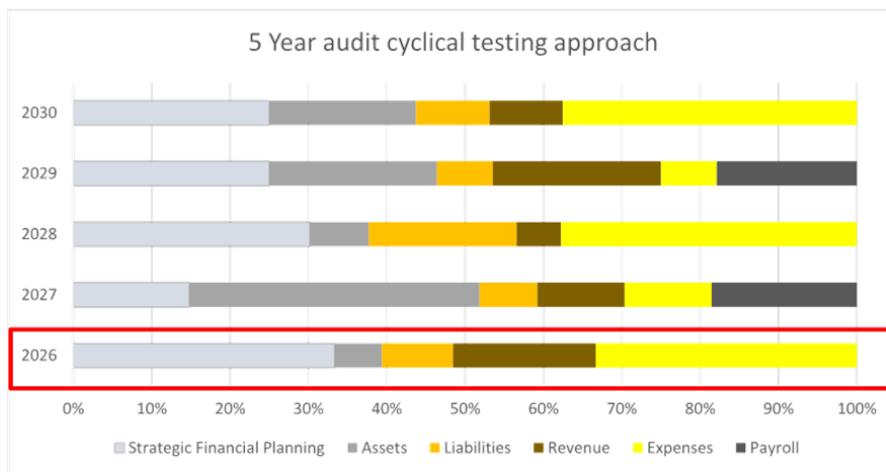
CITY OF PLAYFORD // JANUARY 2026

| AREA | Classification of asset additions and associated grants |
|-----------------------|--|
| RISK | There is a risk that incorrect classification of new asset additions versus renewals may materially affect the asset renewal ratio. Misclassification of grant funding received for asset renewals compared to funding received for new or upgraded assets may materially impact the operating surplus ratio. |
| AUDIT APPROACH | We will obtain an understanding of the asset classification policies in place and assess whether they are applied consistently. We will select a sample of asset additions and inspect supporting documentation to verify whether assets have been appropriately classified as renewals or new/upgraded assets. We will also review related grant agreements to confirm that grant income has been correctly classified in the Statement of Comprehensive Income based on the nature of the asset addition. |

CITY OF PLAYFORD // JANUARY 2026

Key areas for testing

WE PLAN ON FOCUSING OUR AUDIT TESTING ON THE FOLLOWING AREAS:



Note: The above graph depicts the areas of our focus, allowing us to undertake a deeper level of understanding in the areas being tested. The above is subject to events or circumstances that may arise during the audit process, and changes in focus may result depending on any risks identified. All areas in the control environment will be tested at least 100% over a three-year period at most, depending on our risk assessment of that area.

CITY OF PLAYFORD // JANUARY 2026

Timing of Work

WE HAVE AGREED TO THE FOLLOWING AUDIT TIMELINE WITH MANAGEMENT



Note: Any delays in providing the required information in accordance with the above will result in us not achieving the agreed deadlines and potential further costs. Multiple adjustments made to the final trial balance or the financial report will also result in further costs.

CITY OF PLAYFORD // JANUARY 2026

Engagement team

WE HAVE SELECTED AN ENGAGEMENT TEAM WITH
SUITABLE EXPERIENCE FOR THE SECTOR

ENGAGEMENT LEADERS



David Papa
Engagement Partner



Matthew Brunato
Director



Binoj Liyanage
Audit Manager

SUPPORT STAFF



Abhipriya Kottrapat
Senior Auditor

Note: Additional two support staff are yet to be confirmed.

Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

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► Advisors

► Accountants

► Auditors

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

Matters for Information

5.3 RISK AND WHS ACTION PLAN UPDATE 2026

Responsible Executive Manager : Luke Culhane

Report Author : Angie-Marie Ross

Delegated Authority : Matters for Information

Attachments : 1 [1](#). 2024-25 WHS Evaluation Action Plan

Purpose

The purpose of this report is to provide the Corporate Governance Committee (the Committee) with an update on the Risk and Work Health Safety (WHS) Action Plans for 2024-25 and 2025-26.

STAFF RECOMMENDATION

The Corporate Governance Committee receive and note the:

- completed 2024-25 WHS Evaluation Action Plan (Attachment 1); and
- progress updates on the 2025-26 WHS Evaluation and Risk Action Plans.

Relevance to Strategic Plan

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

Regular auditing of our WHS and risk management systems helps to identify opportunities for continuous improvement and provides information that enables data-informed decisions.

Relevance to Community Engagement Policy

There is no requirement for community engagement in this report.

Background

Monitoring WHS Action Plans

The Local Government Association Workers Compensation Scheme (LGAWCS) requires City of Playford to develop an annual “WHS Evaluation Action Plan” (the “Action Plan”) to address areas for continuous improvement across the organisation’s WHS system. The Action Plan is developed in consultation with Council to ensure the scope of will adequately address any compliance requirements that may have been identified by previous audits and to ensure the proposed work is proportionate to Council’s available resources and organisational capacity.

The Action Plan commences 1 October and concludes on 30 September. Each year LGAWCS conducts monthly evaluations of progress and provides feedback to the Chief Executive Officer (CEO). A formal mid-term and end-of-term review are also undertaken.

Failure to complete the Action Plan successfully may adversely impact Council's Workers' Compensation insurance premium for the following financial year.

Mid-term results for the 2024-25 Action Plan were presented to the Committee in August 2025.

Monitoring Risk Management Action Plans

Historically, the Local Government Association Mutual Liability Scheme (LGAMLS) required councils to provide evidence of having devised and enacted risk management action plans (through a similar reporting approach to WHS). However, LGAMLS advised that effective from October 2024, they would cease monitoring risk management action and subsequently risk reporting ceased to be a Council requirement.

Achievement of 2024-25 WHS Objectives

Following a delayed end-of-term evaluation, LGAWCS advised on 3 December 2025, that Council had achieved 100 percent of its 2024-25 WHS Evaluation Action Plan for the period 1 October 2024 to 30 September 2025 (Attachment 1), resulting in Council receiving a full rebate from the LGAWCS.

Setting of 2025-26 WHS Objectives

In November 2025 a draft 2025-26 WHS Evaluation Action Plan was developed in consultation with LGAWCS. The final draft is currently awaiting peer review and formal endorsement and will apply for the period from 1 October 2025 to 30 September 2026. In the interim, preparatory work is being undertaken using the draft action items as a guide. Given that the LGAWCS were consulted in the development of the plan, there are negligible changes anticipated for the final, approved version.

The LGAWCS will continue to conduct monthly reviews and provide updates to the CEO. Mid-term and end-of-term results will continue to be reported to the Committee.

Developing a New Strategic Approach to Risk Management Action Planning

With Council no longer required to report on risk performance according to LGAMLS criteria, staff have taken the opportunity to develop a more strategic approach to risk management planning, monitoring and evaluation.

A synthesised, three-year Strategic Risk and WHS Action Plan is currently being developed, with next steps to engage the Executive Leadership Team, and contains a risk-specific program of work designed to develop Council's risk maturity. The risk-specific program aims to deliver:

- Full compliance with current legislative and governance obligations
- Improved risk capability across the organisation
- Better quality and consistency of risk management practices
- Clearer accountability, reporting and monitoring of risk factors influencing operational and strategic outcomes.

Following endorsement of the Strategic Risk and WHS Action Plan, action items from the risk-specific program will continue to be presented to the Committee.

Additional Risk Management Reporting

In addition, the LGAMLS conducted a review of City of Playford's Risk Management System on 19 November 2025 and staff are awaiting the final report.

| WHS Audit Action Plan 01 October to 30 September 2025 | | | | | | | | | | | | | | |
|---|---------------------|----------------------------|----------|--------|--------|--------|--------|----------|----------|----------|----------|----------|----------|--------|
| Activity | Manager Accountable | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| VOLUNTEER MANAGEMENT | | | | | | | | | | | | | | |
| WHS Duties | | | | | | | | | | | | | | |
| Confirm volunteers' understanding of WHS Duties by providing information and requesting they complete a competency based questionnaire. | Angie-Marie Ross | Andrew Coote/Renee Brooker | | | | | | | | | | | Complete | |
| Add WHS Duties information and questionnaire to the volunteer training register/database in Better Impact for volunteers to undertake during onboarding and every 2 years as a refresher. | Angie-Marie Ross | Andrew Coote/Renee Brooker | | | | | | | | | | Complete | | |
| Provide outcomes from the questionnaire to the Volunteer Coordinator and relevant Managers and input any follow up actions into Skytrust. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| Activities and Tasks | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| In consultation with relevant stakeholders, develop a simple Job Safety Analysis (JSA) template for volunteers to manage more complex tasks/activities safely. | Angie-Marie Ross | Andrew Coote | | | | | | Complete | | | | | | |
| In consultation with key stakeholders develop a JSA schedule. | Angie-Marie Ross | Andrew Coote | | | | | | | Complete | | | | | |
| Reference the new template in the volunteer handbook. Make available under WHS forms and templates in SharePoint for volunteer activities only. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| Train key stakeholders in usage of the new template. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| Consultation and Communication | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| Identify locations and implement safety notice boards for volunteers. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| Consult with volunteers and relevant employees on content for noticeboards. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| Allocate to Quality Coordinators to assist in keeping safety notice boards up to date with volunteer input. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |
| BUSINESS IMPROVEMENTS | | | | | | | | | | | | | | |
| Shedley Theatre Hire Forms | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| Review current hirer induction form in consultation with key stakeholders. | Angie-Marie Ross | Andrew Coote | Complete | | | | | | | | | | | |
| In consultation with key stakeholders, create a High Risk Activities Booking Form. | Angie-Marie Ross | Andrew Coote | Complete | | | | | | | | | | | |
| Table both forms at the WHS City Services Committee for information/discussion. | Angie-Marie Ross | Andrew Coote | | | | | | Complete | | | | | | |
| Instruct key stakeholders in usage of updated and new form. | Angie-Marie Ross | Andrew Coote | | | | | | | | Complete | | | | |
| Ensure training for relevant workers is included in the TNA regarding hirer induction forms. <small>Common with HR signage instruction on the use of other forms to capture ongoing in the Business Development Teams onboarding processes via e.g., handover procedures.</small> | Angie-Marie Ross | Andrew Coote | | | | | | | | Complete | | | | |
| Angie-Marie Ross | Andrew Coote | | | | | | | | | Complete | | | | |
| A review of the process will be completed within 6 months post implementation of the new forms, a summary of findings will be included in the WHS City Services Committee | Angie-Marie Ross | Andrew Coote | | | | | | | | Complete | | | | |
| Volunteer Driver Safety | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| Investigate current 'driver guide' (The driver Handbook mentioned in Fleet procedure) and perform a gap analysis. | Angie-Marie Ross | Andrew Coote | | | | | | Complete | | | | | | |
| Based on evidence from gap analysis, investigate content for driver safety handbook. | Angie-Marie Ross | Andrew Coote | | | | | | | | | Complete | | | |
| Establish a working circle with key stakeholders to discuss how driver safety will be managed in relation to volunteers. | Angie-Marie Ross | Andrew Coote | | | | | | | | | Complete | | | |
| Conduct the RAA training for volunteers on driver safety and include the training in the TNA for volunteers who operate council vehicles. | Angie-Marie Ross | Andrew Coote | | | | | | | | | | Complete | | |

| | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
|--|------------------|---------------|--------|----------|--------|--------|--------|--------|--------|--------|--------|----------|--------|--------|
| VERIFICATION OF COMPETENCY | | | | Complete | | | | | | | | | | |
| Undertake a gap analysis of the current plant and equipment and all relevant documentation (Procedures, SOP) that is used across City of Playford, in consultation with Fleet. | Angie-Marie Ross | Ben Balestrin | | Complete | | | | | | | | | | |
| Risk assessment of all high risk (major) plant to determine a list of plant and equipment which may require a worker to undertake a VOC (consider the determining factors) | Angie-Marie Ross | Ben Balestrin | | Complete | | | | | | | | | | |
| Where plant requires VOC, determine the way in which the VOC will be achieved (external or through competent staff) | Angie-Marie Ross | Ben Balestrin | | Complete | | | | | | | | | | |
| Present costing options to relevant stakeholders | Angie-Marie Ross | Ben Balestrin | | | | | | | | | | Complete | | |
| PLANT AND EQUIPMENT | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
| Add an additional question to the Qualtrics new plant form that determines if a risk assessment has been completed for each item of plant | Angie-Marie Ross | Ben Balestrin | | | | | | | | | | Complete | | |

| | | Responsible | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 |
|---|------------------|--------------|--------|--------|--------|--------|----------|----------|--------|--------|----------|--------|--------|--------|
| TAKE 5 - Dynamic Risk Assessments | | | | | | | Complete | | | | | | | |
| Review current processes for undertaking dynamic risk assessments/Take 5's across different teams in the organisation | Angie-Marie Ross | Megan Uecker | | | | | Complete | | | | | | | |
| Consult with other councils on their process for dynamic risk assessment/Take 5's | Angie-Marie Ross | Megan Uecker | | | | | | Complete | | | | | | |
| Develop a Take 5 tool and trial across different teams in the organisation | Angie-Marie Ross | Megan Uecker | | | | | | | | | Complete | | | |
| Determine which software/platform is going to be fit for purpose and user friendly to ensure usage of the take 5 | Angie-Marie Ross | Megan Uecker | | | | | | | | | Complete | | | |

5.4 MID YEAR REVIEW - 2025/26 FORECAST FINANCIAL STATEMENTS

Responsible Executive Manager : Luke Culhane

Report Author : Janey Yang

Delegated Authority : Matters for Information

Attachments : 1 [2025/26 Forecast Financial Statements](#)

Purpose

To inform the Corporate Governance Committee (the Committee) whether the organisation is on track to achieve its financial targets as outlined in the budget.

STAFF RECOMMENDATION

The Corporate Governance Committee notes the Mid-Year Review Report and 2025/26 Forecast Financial Statements (Attachment 1).

Relevance to Strategic Plan

Decision-making filter:

We will ensure that we meet our legislative requirements and legal obligations.

Decision-making filter:

We will stick to our Finance Strategy to achieve long term financial sustainability while still delivering planned services, responsibly managing debt and promoting the growth of the city.

This item ensures Council meets its legislative requirements under the *Local Government (Financial Management) Regulations 2011* and Section 123(13) of the *Local Government Act 1999*. It also provides transparent financial reporting to the community by illustrating how our Finance Strategy is achieving long term financial sustainability.

Relevance to Community Engagement Policy

The Mid-Year Review is principally for internal management purposes and there is no requirement to consult with the community.

Background

In accordance with Regulation 9(1)(b) and (2) of the *Local Government (Financial Management) Regulations 2011*, Council must provide a report showing a revised forecast of each item in the budgeted financial statements and present in a manner consistent with the Model Financial Statements.

Current Situation

Operating Budget

The results of the Mid-Year Review indicate Council is unlikely to achieve the financial targets outlined in the Revised Budget adopted by Council on 28 October 2025 (Resolution 6421). Council's approach to budget review is to reflect changes for those items that are ongoing impacts to our base budget and not just a reflection of our current forecasted position. After adjusting for timing difference of the \$9.2M financial assistance grant prepaid in FY25, Council is still on track to achieve the financial targets.

The year-end operating result is currently forecast as a surplus of \$4.2M, which is \$6.9M unfavourable to the budgeted operating result of \$11.1M as shown in the table below:

| | 2025/26 Original Budget \$000 | 2025/26 Revised Budget \$000 | 2025/26 Forecast \$000 | Variance Fav/(Unfav) \$000 |
|-----------------------------|--|---------------------------------------|------------------------------|----------------------------------|
| Operating Income | 165.3 | 167.0 | 162.1 | (4.9) |
| Less: Operating Expenditure | 154.7 | 155.9 | 157.9 | (2.0) |
| Operating Surplus | 10.6 | 11.1 | 4.2 | (6.9) |

The unfavourable revenue forecast of \$4.9M is mainly due to the \$9.2M Financial Assistance Grant that was prepaid in FY25 offset by additional grant income and planning application fees.

The unfavourable expenditure forecast of \$2.0M is largely due to unbudgeted contributions toward the Uni Study Hub and Youth Hub trial and additional depreciation expense due to external asset revaluation.

Management will continue to monitor the year end forecast and inform Council of improvements or further impacts during the year.

Detailed financial statements are provided in Attachment 1.

Capital Budget

The Net Capital forecast of \$57.3M is \$3.4M less than the Revised Budget.

Capital Income is forecast to be \$5.2M lower than budget due to grants to be carried over to 2026/27 aligned with expenditure forecast to be \$8.6M lower than the budget. While the net impact of the capital forecast indicates a reduction on the 2025/26 Net Capital Expenditure, this may not result in an adjustment to the full-life budget of the individual projects.

Rather it reflects the timing of when expenditure is likely to be incurred, any amounts not expended in 2025/26 may be carried over to 2026/27 as a part of the Second Budget Review in March, with current indications this could be around \$8.6M.

Further details have been provided in the table below:

| | Full Year Forecast \$'000 | Full Year Budget \$'000 | Variance Less/ (Greater) \$'000 | Explanation of variance where considered material |
|--------------------------------------|------------------------------|----------------------------|--|---|
| Buildings | 5,370 | 5,957 | 587 | Multiyear projects: Dwight Clubrooms and Changerooms now gated to detail design and construction will continue into 2026/27 |
| Fleet | 2,534 | 3,489 | 955 | Vehicles to be ordered |
| IT | 1,267 | 1,359 | 92 | |
| Northern CBD | 103 | 118 | 15 | |
| Other | 2,325 | 2,093 | (232) | Development works underway |
| Playford Alive | 2,958 | 2,955 | (3) | |
| Parks | 6,525 | 7,779 | 1,254 | Multiyear projects: Munno Para Sportsground to continue in 2026/27 |
| Stormwater | 2,969 | 2,491 | (478) | Multiyear projects: Playford Water Business Expansion to continue in 26/27 |
| Streetscapes | 9,786 | 11,079 | 1,293 | Developer to carry out work on Stebonheath Rd, Eyre |
| Transport | 22,019 | 23,139 | 1,120 | AMP Kerbs and Reseal - one road on hold, Angle Vale Road West Upgrade stormwater works has an interdependency to DIT road upgrade and forecast savings in Sheedy Road Upgrade |
| Wetlands | 1,425 | 201 | (1,224) | Multiyear projects: Playford Water Business Expansion to continue in 26/27 |
| Total Net Capital Expenditure | 57,281 | 60,660 | 3,379 | |

Model Financial Statements

As per the *Local Government (Financial Management) Regulations 2011*, the forecast is presented in a manner consistent with the Model Financial Statements in Attachment 1.

This includes a revised:

- Statement of Comprehensive Income
- Balance Sheet
- Statement of Changes in Equity
- Statement of Cash Flows
- Uniform Presentation of Finances
- Financial Indicators.

These revised statements show the Original Budget, the Revised Budget (as adopted in October 2025, Resolution 6421) and the full year forecast as at 31 December 2025.

Future Action

Future budget reports will continue to be presented to the Committee in accordance with the Committee's Work Plan.

City of Playford
Statement of Comprehensive Income
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual \$000's | 2025/26 Original Budget \$000's | 2025/26 Revised Budget 1 \$000's | 2025/26 Mid Year Forecast \$000's | Variance \$000's | Variance % | Explanation of variance where considered material |
|---|--|---|---|---------------------|---------------|---|
| INCOME | | | | | | |
| 113,073 Rates | 123,772 | 123,772 | 124,023 | 251 | 0% | |
| 4,011 Statutory Charges | 3,443 | 3,443 | 4,090 | 647 | 19% | Planning application fees, Section 7 searches, dog registrations, parking, bushfire prevention and Building and Compliance fines |
| 4,634 User Charges | 4,518 | 4,518 | 4,362 | (156) | (3%) | Reduced Food Co-op user charges and property lease fees |
| 199 Investment Income | 89 | 89 | 57 | (32) | (36%) | Lower forecast to reflect actuals |
| 1,353 Reimbursements | 663 | 663 | 1,603 | 940 | 142% | Reimbursements for Aquadome electricity , tree services, planning Services legal fees, TAFE SA external work and SA Water reimbursement |
| 542 Other Income | 258 | 258 | 491 | 233 | 90% | NAWMA additional bin income, NAIDOC in the North, Career Expo sponsorship and insurance reimbursements |
| 31,570 Grants, Subsidies and Contributions - operating | 23,574 | 24,564 | 17,992 | (6,572) | (27%) | Prepayment of Financial Assistance grant offset by additional grants |
| 6,719 Grants, Subsidies and Contributions - capital | 8,383 | 9,103 | 9,060 | (43) | (0%) | |
| - Net Gain - Equity Accounted Council Businesses | 635 | 635 | 454 | (181) | (29%) | Reduce surplus based on NAWMA BR1 report |
| 162,101 TOTAL INCOME | 165,335 | 167,045 | 162,132 | (4,913) | (3%) | |
| EXPENSES | | | | | | |
| 50,877 Employee costs | 55,998 | 55,998 | 56,370 | (372) | (1%) | Short Term Grant funded positions are not budgeted |
| 50,040 Materials, Contracts & Other Expenses | 54,402 | 56,234 | 59,158 | (2,924) | (5%) | Uni Study Hub, Aquadome subsidy and Youth Hub trial, Condition Monitoring, Strategic Projects and Regulatory Services contractor costs |
| 2,739 Finance costs | 6,692 | 6,241 | 3,953 | 2,288 | 37% | Lower debt balance |
| 34,074 Depreciation, Amortisation and Impairment | 37,365 | 37,268 | 38,237 | (969) | (3%) | Reflection of the latest revaluation results |
| 2,599 Net Loss - Equity Accounted Council Businesses | 196 | 196 | 196 | - | 0% | |
| 140,329 TOTAL EXPENSES | 154,653 | 155,937 | 157,914 | (1,977) | (1%) | |
| 21,772 Operating Surplus / (Deficit) | 10,682 | 11,108 | 4,218 | (6,890) | (62%) | |
| (4,867) Asset Disposal & Fair Value Adjustments | - | - | (1,251) | (1,251) | 0% | Loss from infrastructure disposal |
| 9,527 Amounts Received Specifically for New or Upgraded Assets | 11,480 | 7,539 | 7,201 | (338) | (4%) | Grants to be carried forward for capital projects completed in 26/27 |
| 53,977 Physical Resources Received Free of Charge | 39,460 | 39,460 | 39,460 | - | 0% | YTD at \$33.6M, forecast another \$5.8M |
| 80,409 NET SURPLUS / (DEFICIT) | 61,622 | 58,107 | 49,628 | (8,479) | (15%) | |
| Other Comprehensive Income | | | | | | |
| 262,554 Changes in Revaluation Surplus - I,PP&E | 53,489 | 53,489 | 417,945 | 364,456 | 681% | FY26 Revaluation was completed in Dec |
| Share of Other Comprehensive Income - Equity Accounted Council Businesses | - | - | - | - | 0% | |
| (269) Other Equity Adjustments - Equity Accounted Council Businesses | - | - | - | - | 0% | |
| - Impairment (Expense) / Recoupments Offset to Asset Revaluation | - | - | - | - | 0% | |
| 262,285 Total Other Comprehensive Income | 53,489 | 53,489 | 417,945 | 364,456 | 681% | |
| 342,694 TOTAL COMPREHENSIVE INCOME | 115,111 | 111,596 | 467,573 | 355,977 | 319% | |

City of Playford
Year End Balance Sheet
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual \$000's | 2025/26 Original Budget \$000's | 2025/26 Revised Budget 1 \$000's | 2025/26 Mid Year Forecast \$000's | Variance Fav/ (Unfav) \$000's | Variance Fav/ (Unfav) % | Explanation of variance where considered material |
|---|--|---|---|-------------------------------------|-------------------------------|--|
| CURRENT ASSETS | | | | | | |
| 2,871 Cash & Cash Equivalents | 1,500 | 1,500 | 1,500 | - | 0% | |
| 7,734 Trade & Other Receivables | 8,143 | 8,310 | 8,244 | (66) | (1%) | An estimate based on the best available information at the time. |
| 223 Inventories | 286 | 304 | 319 | 15 | 5% | An estimate based on the best available information at the time. |
| 27 Other Financial Assets | 29 | 29 | 29 | - | 0% | |
| 1,280 Other current assets | 1,128 | 1,316 | 1,385 | 69 | 5% | An estimate based on the best available information at the time. |
| 362 Non-current assets classified as Held for Sale | 4,387 | 8,787 | 8,787 | - | 0% | |
| 12,497 TOTAL CURRENT ASSETS | 15,473 | 20,246 | 20,264 | 18 | 0% | |
| NON-CURRENT ASSETS | | | | | | |
| 196 Financial Assets | 167 | 167 | 167 | - | 0% | |
| 16,492 Equity Accounted Investments in Council Businesses | 16,810 | 16,931 | 16,750 | (181) | (1%) | Reduce surplus based on NAWMA BR1 report |
| 2,242,831 Infrastructure, Property, Plant & Equipment | 2,422,301 | 2,346,596 | 2,700,260 | 353,664 | 15% | \$417M revaluation uplift |
| 35,815 Other Non-Current Assets | 30,683 | 35,815 | 35,815 | - | 0% | |
| 2,295,334 TOTAL NON-CURRENT ASSETS | 2,469,961 | 2,399,509 | 2,752,992 | 353,483 | 15% | |
| 2,307,831 TOTAL ASSETS | 2,485,434 | 2,419,755 | 2,773,256 | 353,501 | 15% | |
| CURRENT LIABILITIES | | | | | | |
| 19,639 Trade & Other Payables | 16,653 | 20,606 | 21,069 | 463 | 2% | |
| 4,559 Borrowings | 3,559 | 3,590 | 3,590 | - | 0% | |
| 6,376 Provisions | 6,739 | 6,704 | 6,704 | - | 0% | |
| 30,574 TOTAL CURRENT LIABILITIES | 26,951 | 30,900 | 31,363 | 463 | 1% | |
| NON-CURRENT LIABILITIES | | | | | | |
| 71,351 Long Term Borrowings | 140,856 | 71,418 | 68,479 | (2,939) | (4%) | Capital projects carryout |
| 1,441 Long Term Provisions | 1,364 | 1,376 | 1,376 | - | 0% | |
| 72,792 TOTAL NON-CURRENT LIABILITIES | 142,220 | 72,794 | 69,855 | (2,939) | (4%) | |
| 103,366 TOTAL LIABILITIES | 169,171 | 103,694 | 101,218 | (2,476) | (2%) | |
| 2,204,465 NET ASSETS | 2,316,263 | 2,316,061 | 2,672,038 | 355,977 | 15% | |
| EQUITY | | | | | | |
| 580,781 Accumulated Surplus | 634,081 | 636,354 | 627,464 | (8,890) | (1%) | |
| 1,606,478 Asset Revaluation Reserves | 1,664,648 | 1,659,967 | 2,024,423 | 364,456 | 22% | Transport and Street Scape revaluation |
| 17,206 Other Reserves | 17,534 | 19,740 | 20,151 | 411 | 2% | Capital spend delay |
| 2,204,465 TOTAL EQUITY | 2,316,263 | 2,316,061 | 2,672,038 | 355,977 | 15% | |

City of Playford
Statement of Cash Flows
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual \$000's | 2025/26 Original Budget \$000's | 2025/26 Revised Budget 1 \$000's | 2025/26 Mid Year Forecast \$000's | Variance Fav/ (Unfav) \$000's | Variance Fav/ (Unfav) % | Explanation of variance where considered material |
|--|--|---|---|-------------------------------------|-------------------------------|---|
| INFLOWS / (OUTFLOWS) | INFLOWS / (OUTFLOWS) | INFLOWS / (OUTFLOWS) | INFLOWS / (OUTFLOWS) | | | |
| CASHFLOWS FROM OPERATING ACTIVITIES | | | | | | |
| Receipts | | | | | | |
| 113,126 Rates Receipts | 123,379 | 123,289 | 123,528 | 239 | 0% | |
| 4,011 Statutory Charges | 3,406 | 3,297 | 3,863 | 566 | 17% | See Statement of Comprehensive Income |
| 4,952 User Charges | 4,501 | 4,281 | 4,145 | (136) | (3%) | See Statement of Comprehensive Income |
| 32,842 Grants, Subsidies and Contributions | 23,583 | 24,331 | 17,729 | (6,602) | (27%) | See Statement of Comprehensive Income |
| 199 Investment Receipts | 89 | 91 | 60 | (31) | (34%) | See Statement of Comprehensive Income |
| 1,456 Reimbursements | 664 | 658 | 1,492 | 834 | 127% | See Statement of Comprehensive Income |
| 11,086 Other Receipts | 354 | 256 | 459 | 203 | 79% | See Statement of Comprehensive Income |
| Payments | | | | | | |
| (51,089) Payments to Employees | (55,735) | (55,735) | (56,107) | (372) | (1%) | |
| (56,077) Payments for Materials, Contracts & Other Expenses | (53,353) | (55,117) | (57,289) | (2,172) | (4%) | See Statement of Comprehensive Income |
| (2,739) Finance Payments | (6,691) | (6,241) | (3,953) | 2,288 | 37% | See Statement of Comprehensive Income |
| 57,767 NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 40,197 | 39,110 | 33,927 | (5,183) | (13%) | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | |
| Receipts | | | | | | |
| 60,427 Proceeds from Borrowings | 72,605 | 63,626 | 69,288 | 5,662 | 9% | Capital carry out into 26/27 |
| 26 Proceeds from Bonds & Deposits | - | - | - | - | 0% | |
| Payments | | | | | | |
| (75,918) Repayments of Borrowings | (34,413) | (64,413) | (73,013) | (8,600) | (13%) | Capital carry out into 26/27 |
| Repayment of bonds and deposits | | | | | | |
| (163) Repayment of Finance Lease Liabilities | (112) | (171) | (171) | - | 0% | |
| (15,628) NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | 38,080 | (958) | (3,896) | (2,938) | 307% | |
| CASH FLOWS FROM INVESTMENT ACTIVITIES | | | | | | |
| Receipts | | | | | | |
| 1,104 Sale of Replaced Assets | - | - | - | - | 0% | |
| 780 Sale of Surplus Assets | 18,560 | 14,160 | 14,160 | - | 0% | |
| 7,110 Amounts Received Specifically for New/Upgraded Assets | 11,415 | 7,596 | 7,187 | (409) | (5%) | Capital grant deferral |
| 3,905 Grants utilised for capital purposes | 8,445 | 9,307 | 9,264 | (43) | (0%) | |
| 26 Repayments of Loans by Community Groups | 27 | 27 | 27 | - | 0% | |
| Payments | | | | | | |
| (23,618) Expenditure on Renewal/Replacement of Assets | (41,401) | (38,044) | (34,976) | 3,068 | 8% | Multi year projects continuing into 26/27 |
| (30,326) Expenditure on New/Upgraded Assets | (75,323) | (32,569) | (27,064) | 5,505 | 17% | Multi year projects continuing into 26/27 |
| (41,019) NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES | (78,277) | (39,523) | (31,402) | (8,121) | (21%) | |
| 1,120 NET INCREASE (DECREASE) IN CASH HELD | - | (1,371) | (1,371) | - | 0% | |
| 1,751 CASH AT BEGINNING OF REPORTING PERIOD | 1,500 | 2,871 | 2,871 | - | 0% | |
| 2,871 CASH AT END OF REPORTING PERIOD | 1,500 | 1,500 | 1,500 | - | 0% | |

City of Playford
Statement of Changes in Equity
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual \$000's | 2025/26 Original Budget \$000's | 2025/26 Revised Budget 1 \$000's | 2025/26 Mid Year Forecast \$000's | Variance Fav/ (Unfav) \$000's | Variance Fav/ (Unfav) % | Explanation of variance where considered material |
|---|--|---|---|-------------------------------------|-------------------------------|---|
| ACCUMULATED SURPLUS | | | | | | |
| 495,110 Balance at end of previous reporting period | 575,780 | 580,781 | 580,781 | - | 0% | |
| 80,409 Net Surplus / (Deficit) for Year | 61,622 | 58,107 | 49,628 | (8,479) | (15%) | See Statement of Comprehensive Income |
| - Adjustments (Correction of Prior Period Errors) | - | - | - | - | 0% | |
| (269) Other Equity Adjustments - Equity Accounted Council Businesses | - | - | - | - | 0% | |
| 6,874 Transfer to Accumulated Surplus on Sale of I,PP&E | - | - | - | - | 0% | |
| (1,343) Transfers between Reserves | (3,321) | (2,534) | 1,650 | 4,184 | (165%) | Asset revaluation |
| 580,781 Balance at end of reporting period | 634,081 | 636,354 | 632,059 | (4,295) | (1%) | |
| ASSET REVALUATION RESERVE | | | | | | |
| 1,350,798 Balance at end of previous reporting period | 1,611,159 | 1,606,478 | 1,606,478 | - | 0% | |
| - Other Comprehensive Income | - | - | - | - | 0% | |
| 262,554 Gain/(Loss) on revaluation of infrastructure, property, plant & equipment | 53,489 | 53,489 | 417,945 | 364,456 | 681% | Transport and Street Scape revaluation |
| - Impairment (expense) / recoupments offset to asset revaluation reserve | - | - | - | - | 0% | |
| (6,874) Transfers to accumulated surplus | - | - | - | - | 0% | |
| - Transfers between Reserves | - | - | - | - | 0% | |
| 1,606,478 Balance at end of reporting period | 1,664,648 | 1,659,967 | 2,024,423 | 364,456 | 22% | |
| OTHER RESERVES | | | | | | |
| 15,863 Balance at end of previous reporting period | 14,213 | 17,206 | 17,206 | - | 0% | |
| - Transfers to accumulated surplus | 3,321 | 2,534 | (1,650) | (4,184) | 165% | |
| - Transfers from accumulated surplus | - | - | - | - | 0% | |
| 1,343 Transfer between Reserves | - | - | - | - | 0% | |
| 17,206 Balance at end of reporting period | 17,534 | 19,740 | 15,556 | (4,184) | (21%) | |
| 2,204,465 TOTAL EQUITY AT END OF REPORTING PERIOD | 2,316,263 | 2,316,061 | 2,672,038 | 355,977 | 15% | |
| 580,781 Accumulated Surplus | 634,081 | 636,354 | 632,059 | (4,295) | (1%) | |
| 1,623,684 Reserves | 1,682,182 | 1,679,707 | 2,039,979 | 360,272 | 21% | |
| 2,204,465 TOTAL EQUITY AT END OF REPORTING PERIOD | 2,316,263 | 2,316,061 | 2,672,038 | 355,977 | 15% | |

City of Playford
Uniform Presentation of Finances
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual \$000's | 2025/26 Original Budget \$000's | 2025/26 Revised Budget 1 \$000's | 2025/26 Mid Year Forecast \$000's | Variance Fav/ (Unfav) \$000's | Variance Fav/ (Unfav) % | Explanation of variance where considered material |
|--|--|---|---|-------------------------------------|-------------------------------|--|
| INCOME | | | | | | |
| 113,073 Rates | 123,772 | 123,772 | 124,023 | 251 | 0% | |
| 4,011 Statutory Charges | 3,443 | 3,443 | 4,090 | 647 | 19% | Planning application fees, Section 7 searches, dog registrations, parking, bushfire prevention and Building and Compliance fines |
| 4,634 User Charges | 4,518 | 4,518 | 4,362 | (156) | (3%) | Reduced Food Co-op user charges and property lease fees |
| 199 Investment Income | 89 | 89 | 57 | (32) | (36%) | Lower forecast to reflect actuals |
| 1,353 Reimbursements | 663 | 663 | 1,603 | 940 | 142% | Reimbursements for Aquadome electricity, tree services, planning Services legal fees, TAFE SA external work and SA Water reimbursement |
| 542 Other Income | 258 | 258 | 491 | 233 | 90% | NAWMA additional bin income, NAIDOC in the North, Career Expo sponsorship and insurance reimbursements |
| 6,719 Grants, Subsidies and Contributions - capital | 8,383 | 9,103 | 9,060 | (43) | (0%) | |
| 31,570 Grants, Subsidies and Contributions - operating | 23,574 | 24,564 | 17,992 | (6,572) | (27%) | Prepayment of Financial Assistance grant offset by additional grants |
| - Net Gain - Equity Accounted Council Businesses | 635 | 635 | | | | |
| 162,101 TOTAL INCOME | 165,335 | 167,045 | 161,678 | (5,367) | (3%) | |
| EXPENSES | | | | | | |
| 50,877 Employee costs | 55,998 | 55,998 | 56,370 | 372 | 1% | Short Term Grant funded positions are not budgeted |
| 50,040 Materials, Contracts & Other Expenses | 54,402 | 56,234 | 59,158 | 2,924 | 5% | Uni Study Hub, Aquadome subsidy and Youth Hub trial, Condition Monitoring, Strategic Projects and Regulatory Services contractor costs |
| 2,739 Finance costs | 6,692 | 6,242 | 3,953 | (2,289) | (37%) | Lower debt balance |
| 34,074 Depreciation, Amortisation and Impairment | 37,365 | 37,268 | 38,237 | 969 | 3% | Reflection of the latest revaluation results |
| 2,599 Net Loss - Equity Accounted Council Businesses | 196 | 196 | 196 | - | 0% | |
| 140,329 TOTAL EXPENSES | 154,653 | 155,938 | 157,914 | 1,975 | 1% | |
| 21,772 Operating Surplus / (Deficit) | 10,682 | 11,107 | 3,764 | (7,343) | (66%) | |
| (9,181) Net timing adjustment for general purpose grant funding | - | - | - | - | - | |
| (6,719) Less: grants, subsidies and contributions - capital | (8,383) | (9,103) | (9,060) | 43 | (0%) | |
| 5,872 Adjusted Operating surplus/ (deficit) | 2,299 | 2,004 | (4,842) | (6,846) | (342%) | |
| Net outlays on existing assets | | | | | | |
| (23,618) Capital expenditure on renewal and replacement of existing assets | (41,401) | (38,044) | (34,976) | 3,068 | 8% | Multi year capital projects carryout to 26/27 |
| (116) Finance lease payments for right of use assets on existing assets | (121) | (184) | (184) | - | 0% | |
| 34,074 add back Depreciation, Amortisation and Impairment | 37,365 | 37,268 | 38,237 | 969 | 3% | Reflection of the latest revaluation results |
| - add back Proceeds from Sale of Replaced Assets | - | - | - | - | - | |
| 10,340 Net Outlays on Existing Assets | (4,157) | (960) | 3,077 | 4,037 | (421%) | |
| Net outlays on new and upgraded assets | | | | | | |
| (30,326) Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments) | (75,323) | (32,569) | (27,064) | 5,505 | 17% | Capital projects carryout |
| (62) Finance lease payments for right of use assets for new and upgraded assets | - | - | - | - | 0% | |
| 6,719 add back Grants, subsidies and contributions - Capital New/Upgraded | 8,383 | 9,103 | 9,060 | (43) | 0% | |
| 7,110 add back Amounts Received Specifically for New and Upgraded Assets | 11,415 | 7,596 | 7,187 | (409) | (5%) | Capital grant deferral |
| 780 add back Proceeds from Sale of Surplus Assets : (including Investment Property, Real Estate Developments & non-current assets held for sale) | 18,560 | 14,160 | 14,160 | - | 0% | |
| (15,779) Outlays on New and Upgraded Assets | (36,965) | (1,710) | 3,343 | 5,053 | 295% | |
| 433 NET LENDING / (BORROWING) FOR FINANCIAL YEAR | (38,823) | (666) | 1,578 | 2,244 | 337% | |

City of Playford
Financial Indicators
For the year ended 30 June 2026

Attachment 1

| 2024/25 Actual | Financial Indicator | Explanation | 2025/26 Original Budget | 2025/26 Revised Budget 1 | 2025/26 Mid Year Forecast | Target | Comments - Non Adjusted |
|-------------------|---------------------------------|---|-------------------------------|--------------------------------|------------------------------|----------------------|---|
| 13.4% | Operating Surplus Ratio | <p>Performance Indicator</p> <p>This ratio expresses Council's operating result as a percentage of Council's total income</p> <p><i>Adjusted for FA Grants prepaid grants</i></p> | 6.5% | 6.6% | 2.6% | 1%-10% | Within target |
| 8.2% | | | N/A | 1.2% | 7.8% | | Within target |
| 10.0% | Structural Surplus Ratio | <p>Performance Indicator</p> <p>This ratio expresses Council's ability to service its operations from expected income, while maintaining long term financial sustainability excluding once-off operating grants and contribution which will be spent on future capital infrastructure.</p> <p><i>Adjusted for FA Grants prepaid grants</i></p> | 1.3% | 1.1% | -4.3% | 1%-4% | \$9.2M financial assistance grant prepaid in FY25 |
| 4.0% | | | N/A | -5.0% | 1.7% | | Within target |
| 57.1% | Net Financial Liabilities Ratio | <p>Debt Indicator</p> <p>This ratio shows net financial liabilities as a percentage of Total Operating Income.</p> <p><i>Adjusted for FA Grants prepaid grants and capital grants that recognised as income</i></p> | 96.4% | 56.1% | 56.3% | 50%-160% | Within target |
| 69.6% | | | N/A | 63.5% | 57.1% | | Within target |
| 2.3% | Interest Expense Ratio | <p>Debt Indicator</p> <p>Shows how much discretionary income is used to pay interest on borrowings</p> | 5.4% | 5.0% | 3.2% | Between 0% and 8% | Within target |
| 77.9% | Asset Renewal Funding Ratio | <p>Infrastructure Indicator</p> <p>This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.</p> | 107.8% | 99.1% | 91.1% | Between 90% and 110% | Within target |
| 186.7% | Cash Flow from Operations Ratio | <p>Infrastructure Indicator</p> <p>Measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.</p> <p><i>Adjusted for FA Grants prepaid grants</i></p> | 119.0% | 115.8% | 100.5% | Between 90% and 110% | Within target |
| 157.0% | | | N/A | 88.6% | 127.7% | | \$9.2M financial assistance grant prepaid in FY25 |

5.5 CORPORATE GOVERNANCE COMMITTEE WORK PLAN

Responsible Executive Manager : Luke Culhane

Report Author : Sarah Schutz

Delegated Authority : Matters for Information

Attachments : 1 [2026 Corporate Governance Committee Work Plan](#)

Purpose

The purpose of this report is for the Corporate Governance Committee to review and monitor the Committee's Work Plan and ensure it is meeting the obligations set out in the *Local Government Act 1999* and its Charter.

STAFF RECOMMENDATION

The Corporate Governance Committee notes the 2026 Corporate Governance Committee Work Plan (Attachment 1).

Relevance to Strategic Plan

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

The Corporate Governance Committee (the Committee) is established in accordance with Section 126 of the *Local Government Act 1999* (the Act). The Charter sets out how the Committee fulfils its legislative obligations, while the Work Plan (Attachment 1) is the planning tool to ensure that these responsibilities are met.

Relevance to Community Engagement Policy

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

Background

The Committee was established at the commencement of the 2022 Council term to fulfil Council's obligation under Section 126 of the Act to maintain an audit and risk committee. The Committee's purpose is to provide independent assurance and advice to Council on matters relating to accounting, financial management, internal controls, risk management and governance.

Current Situation

The Corporate Governance Committee Work Plan (Attachment 1) has been developed to ensure the Committee's business is appropriately planned on an annual basis and that its obligations under the Act and Charter are met. The Work Plan is reviewed at each meeting and updated as required.

Future Action

The Committee will receive a report on the Work Plan at each Committee meeting.

| Corporate Governance Committee Work Plan 2026 | | | | | | | | | |
|--|--|---------------------------------------|-----------------------------|-------------------------|------------|------------|---------------------|-------------------------|------------|
| AGENDA | CGC Charter Reference | Report Type | Non-recurrent/ Recurrent | Meeting Dates | | | | | |
| | | | | 3 Feb 2026 | 7 Apr 2026 | 5 May 2026 | 4 Aug 2026 | 6 Oct 2026 | 1 Dec 2026 |
| 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 Auditor 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 Auditor attend | |
| Meeting with External Auditor | 2.5 Council's External Auditor | Informal Discussion (Committee Only) | R | | | | | External Auditor attend | |
| Review of External Auditor performance | 2.5 Council's External Auditor | Information Report | R | | | | | | |
| Budget Reviews | 2.1 Financial Reporting | Information Report | R | Mid-year review | | | | Budget Review One | |
| 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 (as needs basis) | 2.8 Risk Management | Information Report | N | | | | | | |
| Business Continuity Plan (as needs basis) | 2.8 Risk Management | Information Report | N | | | | | | |
| INTERNAL AUDIT | | | | | | | | | |
| 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 (as needs basis) | 2.3 Monitor Auditor Recommendations | Information Report | N | | | | | | |
| 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 Disclosures | Information Report | N | | | | | | |
| OTHER INVESTIGATIONS OR EVALUATIONS | | | | | | | | | |
| Other Investigations (Section 130A) (as needs basis) | 2.4 Other Investigations or Evaluations | Decision Report | N | | | | | | |
| COMMITTEE GOVERNANCE | | | | | | | | | |
| Workplan & Schedule of Meetings | 4. Delegations | Decision Report | R | | | | | | |
| CGC Communiqué | 11. Reporting and Review | Informal Discussion | R | | | | | | |
| Appointment of Presiding Member | 4. Delegations | Decision Report | R | | | | | | |
| Committee Self Assessment (external assessment - year of election) and Annual Report | 11. Reporting and Review | Decision Report | R | | | | External assessment | Findings | |
| CEO update | | Information Report | R | | | | | | |
| Training and Development (Finance, Risk and Standards update) (as needs basis) | 9. Independent Member Support | | N | | | | | | |

INFORMAL DISCUSSION

6.1 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 for the February 2026 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 this meeting.

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY

***Matters for Information -
Committee Only***

8.1 CHIEF EXECUTIVE OFFICER UPDATE

Contact Person: Sam Green

Why is this matter before the Council or Committee?

Matters for Information

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 City Assets;
- General Manager City Services;
- General Manager Corporate Services; and
- 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 update includes information that is commercially sensitive. Public disclosure could disadvantage Council in 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 8.1**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 the 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

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 ACCESS CONTROLS INTERNAL AUDIT REPORT

Contact Person: Luke Culhane

Why is this matter before the Council or Committee?

Matters for Information

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 City Assets;
- General Manager Corporate Services;
- Senior Manager Information Technology;
- Manager Governance;
- Internal Auditor;
- Governance Support;
- ICT Support;
- Minute Taker.

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

(e) matters affecting the security of the council, members or employees of the council, or council property; or the safety of any person.

This matter is confidential because it relates to the security of Council's ICT environment. The disclosure of this information could reasonably be expected to place the City of Playford's cyber security at risk.

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)(e) of the *Local Government Act 1999*:

- Report for Item 8.2
- Attachment(s) 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*.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Committee delegates to the Chief Executive Officer the power to revoke this order at any time, and the Chief Executive Officer must advise the Committee of the revocation of this order as soon as possible after such revocation has occurred.

INFORMAL DISCUSSION

8.3 LONG-TERM FINANCIAL PLAN 2026/27

Contact Person: Luke Culhane

Why is this matter before the Council or Committee?

Informal Discussion

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 City Assets;
- General Manager Corporate Services;
- Senior Manager Financial Services;
- Strategic Finance Analyst;
- Governance Support;
- ICT Support;
- 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.

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; 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 8.3**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 the 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 *2026/27 Annual Business Plan and Long-Term Financial Plan* are approved by Council and will be reviewed and determined as part of the annual review of confidential items by Council in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Committee delegates to the Chief Executive Officer the power to revoke this order at any time, and the Chief Executive Officer must advise the Committee of the revocation of this order as soon as possible after such revocation has occurred.