



Minutes

Unscheduled Council Meeting held at 12.30 PM on Monday 24 October 2022 in the Council Chamber.
Pleasant Creek Historic Precinct, Stawell.

Present

Cr Murray Emerson (Mayor)
Cr Lauren Demspey
Cr Kevin Erwin
Cr Trevor Gready
Cr Rob Haswell

Mr Trenton Fithall, Acting Chief Executive Officer
Mr Vaughan Williams, Director Corporate and Community Services
Mr Jeevan Pinto, Acting Director Infrastructure and Amenity

Affirmation

We recognise the traditional owners of the land.
We are inspired by the early pioneers and by those who gave their lives for our country.
We now ask God's blessing on our deliberations
and on our commitment to build a better lifestyle and environment.

Confirmed at the meeting of Council on Monday, 7 November 2022.

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1. Apologies

An apology was received from Cr Ostarcevic attending remotely due to technical issues.

RESOLUTION

That the apology be received and leave of absence granted.

Moved: Cr Murray Emerson

Seconded: Cr Lauren Dempsey

Carried

2. Disclosure of a Conflict of Interest at a Council Meeting

A Councillor who has a conflict of interest in a matter being considered at a Council meeting at which he or she-

- (i) is present must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the Council meeting immediately before the matter is considered; or
- (ii) intends to be present must disclose that conflict of interest by providing to the Chief Executive Officer before the Council meeting commences a written notice-
 - advising of the conflict of interest;
 - explaining the nature of the conflict of interest; and
 - detailing, if the nature of the conflict of interest involves a Councillor's relationship with or a gift from another person, the-
 - name of the other person
 - nature of the relationship with that other person or the date on receipt, value and type of gift received from the other person; and
 - nature of that other person's interest in the matter;

and then immediately before the matter is considered at the meeting announcing to those present that he or she has a conflict of interest and that a written notice has been given to the Chief Executive Officer.

The Councillor must, in either event, exclude themselves from the decision-making process, including any discussion or vote on the matter and any action in relation to the matter and leave the Council meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

Members of Staff

A member of Council staff must disclose any conflict of interest in a matter in respect of which they are preparing or contributing to the preparation of a report for a Council meeting. They must immediately upon becoming aware of the conflict of interest, provide a written notice to the Chief Executive Officer disclosing the conflict of interest and explaining its nature.

Nil

3. Consideration of Reports of Officers

3.1. Adoption of Annual Report 2021-22

Author/Position: **Graham Haylock, Manager Financial Services**

Purpose

To present for endorsement the Annual Report 2021-22 in accordance with section 98 of the *Local Government Act 2020* (the Act).

Summary

The Annual Report 2021-22, including the 2021/22 Financial Report and the 2021/22 Performance Statement, is an annual statutory requirement to be adopted by Council.

Recommendation

That Council endorses the Annual Report 2021-22.

RESOLUTION

That Council endorses the Annual Report 2021-22.

Moved: Cr Trevor Gready

Seconded: Cr Kevin Erwin

Carried

Background/Rationale

Each year council prepares an Annual Report on its operations for the preceding year.

The contents of the Annual Report are mainly prescribed by the Act and include the Financial Report and the Performance Statement as well as additional statutory information and reports on operational activities.

At its meeting on 26 September 2022, Council adopted, in principle, the 2021/22 Financial Report and the 2021/22 Performance Statement pending review and audit clearance by the Victorian Auditor-General's Office (VAGO). Following the receipt of VAGO clearance, the 2021/22 Financial Report and the 2021/22 Performance Statement are now included in the Annual Report 2021-22 in their final form.

Legislation, Council Plan, Strategy and Policy Implications

Local Government Act 2020

Council Plan 2021-25 – Improve Organisational Effectiveness

Options

Option 1

That Council endorses the Annual Report 2021-22. **[recommended]**

Option 2

That Council does not endorse the Annual Report 2021-22 and determines that further work is required. **[not recommended]**

Implications

Any identified sustainability issues (economic, social, environmental or climate change) or heritage/cultural, amenity, human rights/gender equality, privacy, risk management, budgetary and asset management implications have been addressed in this report.

Procurement

There are no procurement related matters associated with the completion of this report.

Community Engagement

There was no engagement as the statements are prescriptive in nature in order to report Council's prior year financial performance..

Innovation and Continuous Improvement

The Annual Report is prepared in line with the LG sector's better practice guide and model financial statements.

Collaboration

The Annual Report is prepared in line with the LG sector's better practice guide and model financial statements.

Officer's Declaration of Interest

All officers providing advice to Council must disclose any interests, including the type of interest.

Graham Haylock, Manager Financial Services

In providing this advice as the author, I have no disclosable interests in this report.

Attachments

1. Annual Report 2021-22 [**3.1.1** - 102 pages]



ANNUAL REPORT 2021-22



www.ngshire.vic.gov.au

Acknowledgement of Country

Council acknowledges the traditional owners of the land on which we meet, and we pay our respects to their elders, past, present and emerging.

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Message from the Mayor... Cr Murray Emerson

We have been adapting to the “new normal” amidst the continuing effect of the Coronavirus pandemic in our community, and are seeing tangible results.

It is important to firstly acknowledge with thanks the commitment and work of Cr Tony Driscoll, our Mayor since October 2021 before his passing in July 2022 after losing his battle with a prolonged illness. Cr Driscoll maintained his passion for our shire, tirelessly involving himself with our community and the extensive economic development strategic planning our council completed in the past year.



Cr Driscoll never missed an important meeting or community event in all the years he was involved with council, often driving long distances to get there and actively engage with the people attending. I know we all will sincerely miss Tony and the energy and leadership he brought as we seek to continue his legacy.

Many of the highlights of the 2021-22 financial year involved completing significant upgrades of our infrastructure and our recreational facilities to better serve the needs of our communities. We are very proud of the completion of Lord Nelson Park and believe it will allow for many an opportunity for history-making events in the future.

The wellbeing and safety of all our communities are an ongoing concern for us at council, and therefore the priority upgrade of lights at the Great Western Oval ensured a much needed boost for Great Western.

Utilising many local contractors and suppliers to undertake development work, in conjunction with local community advisory groups, the long awaited three new North Park Netball Courts and adjoining facilities in Stawell were completed in May 2022 ready for the netball season. Lovely to hear the vibrant sound of games being played and to see families and friends congregate to maintain their health and wellbeing and connection with each other.

Talking about connection, the completed Stawell and Halls Gap Pop Up Parks certainly created very attractive and inviting spaces for our community and visitors to gather in the heart of our towns. Again a project where many corporate and health service stakeholders partnered with council to facilitate the development, we could not achieve this without the extensive financial and in-kind support received.

The benefits of modernising the St Arnaud Caravan Park and the Stawell Grampians Gate Caravan Park can not be overestimated - they are already reporting the good news of much needed increases in visitor numbers to our region.

Work towards the Sloane Street Corridor, the installation of crucial infrastructure continues with the view to facilitate and support a mixed housing-type,

quality build, net zero community housing development in Stawell. This is a significant investment in the longterm viability and growth potential of this region and we will be making more announcements towards the end of this year.

Although said in years before, I am again grateful to acknowledge the extensive and generous support we receive from our community, our partners and the State and Federal Government Funding Bodies. Without such financial support we could not continue to deliver these ongoing quality projects especially with the current economic pressures we all are experiencing.

In conclusion I am acknowledging the support from my fellow councillors who continue to represent their various wards under often very challenging circumstances. Thank you not only for your continuing support to myself, but also for your commitment in showing up and speaking up. Your representative voice is what will ensure our council can continue to deliver the strategic plans and actions that are necessary to cement our region as where people from all communities want to invest in to live, work, or visit.

Cr Murray Emerson
Northern Grampians Shire Council

Our Core Values

Northern Grampians Shire Council is committed to providing a seamless citizen engagement experience.

Responsive: we will engage with all stakeholders and listen and respond appropriately to your needs.

Innovative: we will be positive and endeavour to find solutions and choice in our service delivery.

Continuous Improvement: we will continually strive, within our means, for best possible practice and improvement in service delivery.

Prompt: we will respond promptly, within agreed timeframes, to all of your requests.

Respectful: we will be respectful and conscious of diversity and make available information and services in an accessible and inclusive manner.

Our Goals

Enhance Lifestyles and Community

Boost Economic Growth

Provide Sustainable Infrastructure

Improve Organisational Effectiveness

Our Motto



Live



Work



Invest



Visit

Our Affirmation

"We recognise the traditional owners of the land.

We are inspired by the early pioneers and by those who gave their lives for our country.

We now ask God's blessing on our deliberations and on our commitment to build a better lifestyle and environment."

Our Councillors



L-R: Mayor Cr Murray Emerson (Stawell Ward); Cr Kevin Erwin (Central Ward); Cr Rob Haswell (Stawell Ward); Cr Eddy Ostarcevic PhD (Kara Kara Ward); Cr Lauren Dempsey (Stawell Ward); Cr Trevor Gready (South West Ward). Photo on table: Cr Tony Driscoll, decd. July 2022 (Mayor 8/11/2021-31/7/2022) (Kara Kara Ward).
Councillors' term to expire: October 2024.

Our Shire at a Glance

Major Towns and Villages

Stawell, St Arnaud, Great Western, Halls Gap, Glenorchy, Navarre, Marnoo, Stuart Mill.

Economic Profile

Diverse and dynamic, the Northern Grampians Shire boasts an exciting array of industries and business enterprises. There are over 1,000 businesses operating within the Northern Grampians Shire with major activity based in the thriving tourism, mining, food production and processing and agriculture industries. Industry is generally concentrated in the key townships of Stawell and St Arnaud, where retail and commercial operations are mainly of a local service nature.

These centres service the region's needs for shopping, business and commercial services and host other activities including brick making, meat processing, steel fabrication, feed production, supply and service of farm machinery and small service industry.

Workforce

The Northern Grampians Shire is driven by a highly skilled and multidisciplinary workforce. Amongst the front runners of the region, it is responsible for environmentally sound and innovative growth and development, particularly in grain, sheep and viticulture. A range of professional opportunities exist in health, food processing, hospitality and trade.

Location

Stawell is located in Central West Victoria on the Western Highway between Adelaide (500km) and Melbourne (230km). St Arnaud is located on an important transport link at the junction of the Sunraysia and Wimmera Highways between Melbourne and Mildura, providing excellent access to the west, north-west and south-east. St Arnaud has railway links to Melbourne and Mildura. Other links include Horsham, Ballarat and Bendigo.

Transport

Airports are located at Stawell (24-hour sealed airport with instrument panel) and St Arnaud and national gauge railway connects Stawell to Adelaide, Melbourne, Geelong and Portland.

Climate

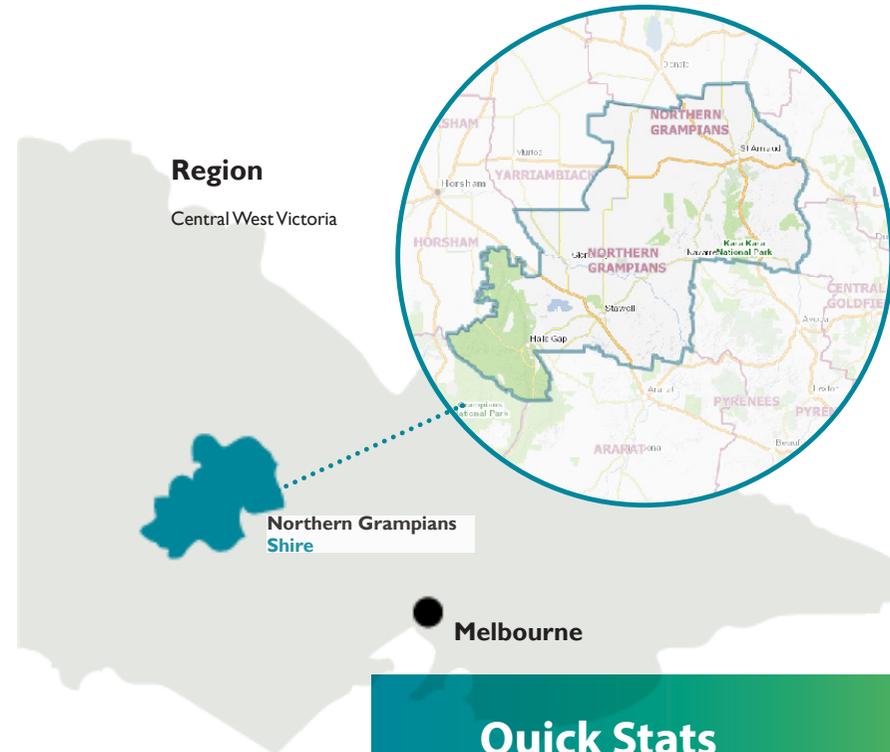
Average daily temperatures: Minimum 8.6 degrees celcius. Maximum 19.7 degrees celcius. Average annual rainfall is 576mm.

Telecommunications

Telecommunications and e-commerce service delivery have provided for exciting opportunities in business expansion and diversification and a new realm of opportunity for new business investment. Effective communication infrastructure allows for the combination of an attractive lifestyle setting with the capacity to service target markets wherever they may be located.

Region

Central West Victoria



Northern Grampians Shire

Melbourne

Quick Stats

5,918	Area: square kilometres
11,948	Population (Census 2021)
3,371	Kilometres of local road
9,458	Rateable properties
\$19.3M	Rates/Charges Revenue
\$42.9M	Total Revenue
1,000+	Businesses
1M	Tourists and Visitors

Local Government Indicators

Performance Reporting

Effective performance reporting is essential for letting our residents and ratepayers know how public money is being spent, the quality of services delivered, the outcomes being achieved and how the outcomes relate to our strategic objectives.

The Local Government Performance Reporting Framework and the Know Your Council website enable local communities to compare how their council has performed during the year against others.

The Local Government Performance Reporting Framework

The State Government established a suite of performance measures that are compulsory for every Victorian council to report against. Called the 'Local Government Performance Reporting Framework' (LGPRF), the indicators are part of the *Local Government Act 2020*.

There are three comparatives in the report.

Comments have been included for indicators that have moved significantly and other indicators where we believe they may provide clarity or context to the result.

Know Your Council Website

Residents and ratepayers can compare results for the Northern Grampians Shire Council with other councils across key service areas

and financial performance for the last financial year and the year ended 30 June 2022 via the Know Your Council website www.knowyourcouncil.vic.gov.au.

Occupational Health & Safety

The Northern Grampians Shire Council is committed to providing and maintaining a working environment for employees, councillors, contractors, volunteers, clients and members of the public that is safe and without risks to health, so far as is reasonably practicable. Northern Grampians Shire Council is insured for Workcover through Gallagher and Bassett and through this relationship aims to provide the following benefits:

- Continuous improvement in health and safety and return to work performance,
- Improvements in injury prevention, and
- Better human and financial outcomes.

Gender Equality

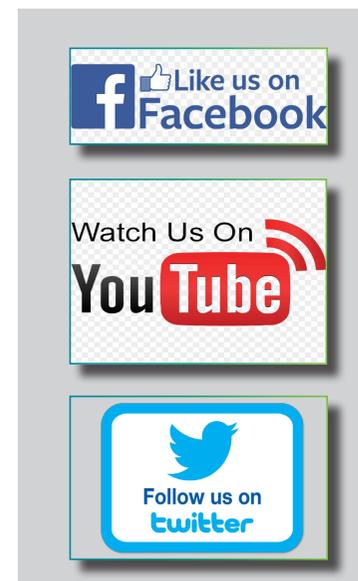
In December 2021 Council adopted its Gender Equality Action Plan 2021-25. (GEAP). The new *Local Government Act 2020* required council to take positive action towards achieving workplace gender equality and consider and promote gender equality in our policies, programs and services. The GEAP outlines the general research undertaken, the findings of the required Gender Audit and actions to address issues of gender equality. It sets goals and outcomes to achieve improved gender equity in and for the Northern Grampians Shire Council.

Core Service Initiatives

Customer Service

Northern Grampians Shire Council has customer support centres located in Stawell and St Arnaud. These centres provide an important resource for the community and serve as the principal point of contact from which staff provide information and services.

Our friendly customer support staff endeavour to answer all enquiries, and can respond to requests for a wide range of services, including receiving, VicRoads procedures and animal registrations.



Media and Communications

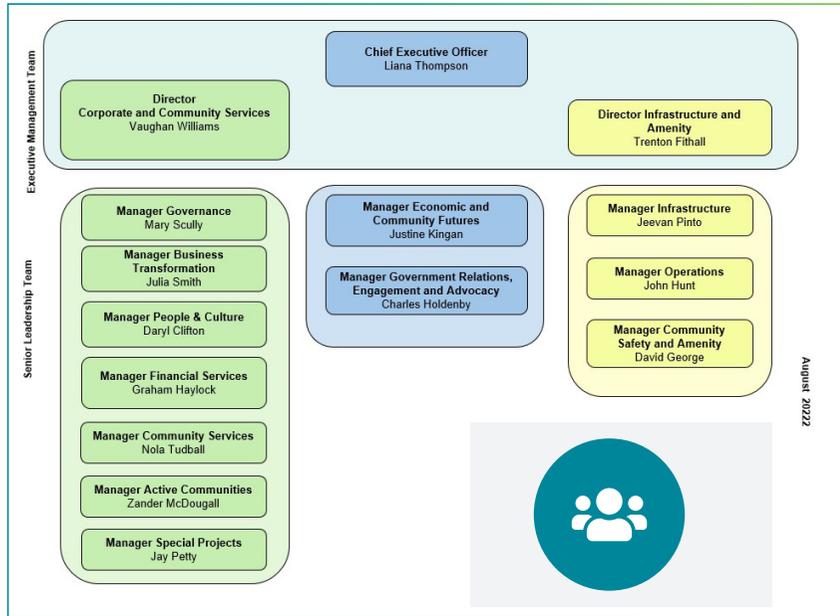
In 2021-22, media and communications continued its focus on improving council's communication and engagement with its communities. Council's Executive Leadership Team endorsed a new Media Policy and Guidelines in June 2022. The policy sets out the general principles to ensure media and communication activities are timely, accurate, well-planned, compliant with applicable laws, responsive to the needs of the community and delivered within budget.

The supporting guidelines explain how the Media and Communications Team will actually do that and set out the who, what, where, when and how the policy purpose will be met. They provide the information about council branding and corporate messaging, legislative requirements, governance arrangements and protocols for the use of media and communication tools.

It is a focus of the policy and guidelines to ensure we reach all stakeholders with council communications and tell the community what it wants and needs to know.

A key focus for media and communications has been consistent messaging to the community about council activities, and visually promoting the benefits of the shire through photos and video footage which is being shown on our external and internal televisions located in our main administration centres, the Stawell Sports and Aquatic Centre and on social media platforms.

Organisational Structure



Council Staff		Total
Employment Type and Gender		
Permanent FT - Female		51
Permanent FT - Male		84
Permanent PT - Female		51
Permanent PT - Male		5
Temporary PT - Female		6
Temporary PT - Male		1
Casual - Female		31
Casual - Male		7
ALL Employee Total		236

Equal Opportunity

The Northern Grampians Shire Council continues to be committed to the principles of Equal Opportunity. Any allegations of harassment or discrimination by an employee, independent contractor, volunteer or councillors will be immediately acted upon in accordance with council's Equal Opportunity, Harassment & Bullying Policy and Procedure. Council is also committed to ensuring that equity and equal opportunity are built into all of our recruitment policies and procedures.

The Northern Grampians Shire Council seeks to promote and provide an environment that supports all of our external and internal customers. Council is committed to combating discrimination, harassment, bullying and vilification by:

- Conducting Gender Impact Assessments on all revised or new policies and procedures that impact shire residents,
- Developing and implementing a 4 year Gender Equity Action Plan,
- Encouraging employee awareness through induction and training and
- Ensuring there is prompt and adequate attention to any issues raised.

Child Safe Standards

The Northern Grampians Shire Council is committed to being a child-safe organisation, with zero tolerance for child abuse. Along with a range of organisations, we are working towards compliance with the latest Victorian Child Safe Standards (2022).

Council is committed to creating and maintaining a child safe organisation where protecting children and preventing and responding to child abuse is embedded in the everyday thinking and practice of all councillors,

employees, contractors and volunteers. Council has developed and implemented a "Child Safe Statement of Commitment" and a Child Safe Policy and with impending legislative changes council commenced work on a new Child Safety and Wellbeing Policy which is planned to be adopted by council in August 2022.

Human Rights

The Victorian Charter of Human Rights & Responsibilities is a legal document requiring all public authorities to act in compliance with its standards and provides legal protection over the basic freedoms and rights of all Victorians. Council is legally obliged to take into account the following human rights in all decision-making processes and day-to-day operations:

- Recognition and equality before the law
- Right to life
- Protection from torture and cruel, inhuman or degrading treatment
- Freedom from forced work
- Freedom of movement
- Privacy and reputation
- Freedom of thought, conscience, religion and belief
- Freedom of expression
- Peaceful assembly and freedom of association
- Protection of families and children
- Taking part in public life
- Cultural rights
- Property rights
- Right to liberty and security
- Humane treatment when deprived of liberty
- Children in the criminal process
- Fair hearing
- Rights in criminal proceeding
- Right not to be tried or punished more than once
- Retrospective criminal laws.

Operational Report

The Northern Grampians Shire Council is required under the *Local Government Act 2020* to prepare a Council Plan containing the strategic objectives of council, strategies for achieving those objectives and indicators to monitor the achievement of those objectives. In order to achieve the goals set out in the Council Plan 2021-25, a Council Action Plan 2021-22 was adopted by council at its 6 September 2021 Council Meeting.

The Council Action Plan 2021-22 supports the Council Plan by providing key actions that Northern Grampians Shire Council is to deliver within the first year to accomplish the strategic objectives outlined in the Council Plan. Quarterly progress updates are provided to council and the community to give a clear indication as to whether council's goals and objectives are on track to meet delivery targets.

The action plan outlines the major initiatives that are to be carried out in the first year of the Council Plan. The report provides a summary on the progress towards achieving the objectives set out in the Council Action Plan 2021-22.

The information was collected on 30 June 2022 at the end of the fourth quarter of Year 1.



Council Action Plan 2021-22

Adopted Plan		Forecast Plan	
	Off track		Off track
	Monitor		Monitor
	On track		On track

Enhance Lifestyles and Community					
Action	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Comments
Wellness and Welfare					
Adopt the Navarre Recreation Reserve Precinct Master Plan					Engagement and design underway expected Council in September 2022.
Develop the Reconciliation Action Plan					In progress. The plan has been initiated, and initial engagement with traditional owners to be confirmed. Work to be ongoing into 2022-23.
Redevelop Stawell Library					Contract has been awarded in June with the build starting in the Q1 of 2022-23 due to finish by Q4 2022-23.
Undertake a customer service review and develop an action plan for the Stawell Sports and Aquatic Centre (SSAC)					Review completed.
Undertake a program and service review for the Stawell Sports and Aquatic Centre (SSAC)					Review completed.
Design the Great Western PPP Clubrooms and Lighting					Completed.
Install a new entrance sign in Queen Mary Gardens					Queen Mary Gardens Advisory Committee lead project is being supported by Council officers, no firm timeline established.
Fit out the St Arnaud Town Hall with Audio-visual Equipment					Equipment ordered and will be installed once received.

Finalise the Stawell Sports and Aquatic Centre (SSAC) Feasibility Study and Master Plan					Feasibility completed, funding sought. Additional work will be required for the final Master Plan.
Renew the St Arnaud Tennis Clubrooms					Approval delays have impacted on delivery timeframe. Works currently in progress, with the building fit out underway and project due for completion in August 2022.
Implement regional library alternatives for Marnoo					Completed.
Develop a new Stuart Mill Community Plan					Work to carry into 2022-23, engagement to be initiated in August.
Form a community working group to deliver actions in the Marnoo Community Plan					Completed.
Upgrade the St Arnaud pool and shade cover					Orders raised for pool cover and shade structures. Both projects will be completed before the next swimming season in 2022-23.
Supply and install a Community Notice Board in Marnoo					Noticeboard has been delayed due to a material shortage. Delivery is expected in August and therefore action carried into 2022-23.
Form a community working group to deliver the Navarre Community Plan					Completed.
Supply and install a Community Notice Board in Navarre					Completed.
Deliver Lord Nelson Park multi-purpose sporting facility					Completed. Minor defects being followed up with Contractor
Deliver North Park Precinct Netball Court upgrade					Completed.
Investigate additional Big Hill precinct lookout (including arboretum) upgrades					Ongoing. Working group established. Options have been provided to the stakeholders to consider land management arrangements. Report to be prepared for council consideration.
Review and retender 'Meals on Wheels' contract					A new contract has been awarded.
Develop the Municipal Public Health and Wellbeing Plan 2021-25					Completed.
Renew heritage trail signage					Installation due in September 2022, therefore project carries into the 2022-23.
Protect key heritage buildings and precincts					In progress. The action will be delivered in stages, Stage one nearing completion. Stages 2 and 3 are deferred to 2022-23.
Partner with community to seek funding for a shade sail at playground/picnic area in Navarre					Completed.
Design Central Park Netball Courts and Changerooms					Completed.
Deliver a St Arnaud Market Square Performance Space					Site preparation has begun, Steel shortage has delayed the delivery of the project and therefore carried into 2022-23.

Design and deliver the Lord Nelson Park Sports Oval Lighting Upgrade					Design in progress. Aiming for construction to commence September 2022 with completion by April 2023.
Deliver the Age-Friendly Communities Project					This program has been revised to align to the Municipal Health and Welfare Plan and will be undertaken in the next financial year.
Undertake Positive Ageing Services Service Level Review					This review is underway.
Undertake a Drainage Improvement Works Program					Completed.
Undertake a Kerb and Channel Improvement Program					Completed.
Partner with the Great Western Future Committee in delivering and advocating for funding as per the Great Western annual action plan					Completed.
Advocate for Central Park Netball Courts and Changerooms					Completed. Funded by the Federal Local Roads and Community Infrastructure Program Phase 3 and the Victorian State Budget 2022-23 commitment.
Advocate for the Lord Nelson Park Sports Oval Lighting Upgrade					Completed. Funded by the Federal Local Roads and Community Infrastructure Program Phase 3.
Advocate for funding of the Navarre Recreation Reserve Facility Upgrades					Completed. Funded by the Victorian State Budget 2022-23 commitment.
Advocate for funding of the North Park Precinct Skate Park detailed design					Completed. Funded by the Federal Local Roads and Community Infrastructure Program Phase 3. Detailed design to community consultation.
Create and publish a new Historical Assets register					Project deferred to 2022-23.
Advocate for the North Park Precinct Soccer Lighting					Completed.
Improving Connectivity					
Review the Domestic Animal Management Plan					Completed.
Undertake a St Arnaud Flood Study					Due to recent flooding events in Queensland, Council's consultant undertaking the work was delayed in the preparation of the final report. The draft report is currently under review with the study expected to be finalised in September 2022.
Implement Great Western Trail Stage 2 signage					Completed.
Develop a safe path for workers on Abattoir Road					Completed.
Investigate the Ararat-Halls Gap Road bike path extension					Completed.
Undertake a General Local Law Review					Draft in principle adopted by Council in June. On display for public

					comment in July for August 2022 adoption.
					Funding confirmed. Due to delay funding agreement the project has not been initiated and will be carried forward to 2022-23.
Undertake a flood study in Stawell					
Undertake a Footpath Improvement Program					Completed.
Undertake a Major Rural Roads Improvement Program					All projects are complete excluding one project due to contractor availability. Remaining minor works due in September due to weather.
Undertake a Rural Residential Road Improvement Program					Completed.
Undertake a Town Road Sealing Improvement Program					All projects are complete excluding one project due to weather. Remaining minor works due in September 2022.
Undertake an Urban Residential Road Improvement Program					Completed.
Deliver the Arts and Culture web hub					Completed.
Develop a new Arts & Culture Action Plan 2022					Draft complete, going to council for adoption in August 2022
Advocate for funding and delivery of Great Western PPP Football Lighting					Completed.
Advocate for funding and delivery of Great Western PPP Football and Netball Clubrooms					Completed. Funded by the Victorian State Budget 2022/23 commitment. Awaiting outcome of a further grant application.
Complete the St Arnaud wayfinding signage program					Completed.
Advocate for new and existing spaces for arts and culture activities					Ongoing. Recently advocated on behalf of WAMA to Regional Development Victoria.
Protecting the Natural Environment					
Investigate opportunity for a resale/reuse area at the St Arnaud Transfer Station					Completed.
Investigate and prepare for a separate glass recycling collection					Year 1 complete. Community Survey and Waste Audits complete. Council moved to implement kerbside glass collection.
Investigate and prepare for a separate Food Organic and Garden Organic (FOGO) waste collection					Year 1 complete, Green Waste Feasibility Study complete and green waste composting trial initiated.
Develop an implementation plan for the introduction of public place recycling in high use areas					Completed.
Implement the Walkers Lake Management Plan - Access, Tracks and Signage					Planning underway, cultural approvals pending. Physical works expected to be undertaken in 2022-23.
Research new technology and innovations to support Waste Management					Obtained a Green Waste Feasibility Study grant from Sustainability Victoria, Recycling Victoria Council's Fund. Green Waste Feasibility Study complete.

Boost Economic Growth					
Action	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Comments
Boosting Tourism					
Deliver a 'Visitor Servicing and Halls Gap Hub Management' Review					Completed.
Develop a Stawell Tourism Action Plan					Completed.
Develop St Arnaud Tourism Action Plan					Completed.
Develop and implement a comprehensive Events Strategy to grow the visitor offering					Strategy delayed to the delivery of COVID activation projects (Gatherings). Strategy expected to be delivered in December 2022.
Support Victoria's Goldfields to be given UNESCO World Heritage status					Ongoing.
Upgrade the St Arnaud Caravan Park					Scoped works complete with opportunity to deliver further roads works realised, this additional work will be carried into 2022-23.
Upgrade the Stawell Caravan Park					Planned multiyear project, works on track and remaining works will be carried into 2022-23.
Building more Housing					
Develop a St Arnaud Structure Plan					In progress. Schedule for completion in 2022-23
Handover the Sloane Street Residential Housing Development					Completed.
Participate in the Wimmera Southern Mallee Housing Taskforce					Ongoing.
Investigate "Urban Growth Area" opportunities and constraints to accommodate long term housing supply in Stawell					In progress. Delivery to continue into 2022-23.
Growing Local Businesses					
Review and determine additional funding of the Grampians New Resident and Workforce Attraction Strategy and Action Plan 2020					Review of Attraction Plan completed.
Deliver the Opportunities Pyrenees, Ararat and Northern Grampians (OPAN) project					Completed.
Identify emerging opportunities to address housing and workforce challenges					In progress in conjunction with OPAN, WDA Housing Taskforce and Structure Planning Projects. Delivery to continue into 2022-23.
Oversight the Stawell Underground Physics Laboratory (SUPL)					Council is a member of the Steering Committee. Stawell Underground Physics Laboratory (SUPL) was handed over on 24 June.
Investigate retail options in Marnoo					Draft complete, scheduled to present to the Marnoo Community Plan Working Group.
Develop a Priority Investment Prospectus					Completed.
Advocate for funding the Halls Gap Heath Street Bridge					Advocacy program ongoing and therefore expected to carry forward into 2022-23.

Advocate for an outer township gateway at the proposed London Road intersection, Stawell					Major Road Projects Victoria has initiated further planning for the duplication of the Western Hwy between Ararat and Stawell with consideration given to the London Rd interchange. Planning is ongoing and therefore required to carry forward into 2022-23.
Upgrade B-Double routes					In progress, delivery to continue into 2022-23.
Undertake a Bridges and Major Culvert renewal program					Seven projects completed. One further project was successful for funding late in the year and planning to be delivered in 2022-23.
Support the establishment of renewable community energy hubs					Ongoing multiyear action.
Establish land use precincts along the Western Highway, Stawell					In progress. Delivery to continue into 2022-23.
Develop a Halls Gap Structure Plan					Deferred to 2023-24.
Develop and implement mechanisms to support growth focused entrepreneurs to embrace innovation, best practice, grow exports and jobs					Completed. 'Business Growth' program publicly launched in March 2022.
Stawell Airport Redevelopment					Fencing complete and interim milestones met, design complete and works underway for the taxiway upgrade. Grant extension obtained due to unforeseen circumstance. Remaining works will be carried into 2022-23.
Advocate to State and Commonwealth Governments for the implementation of key recommendations in the Wimmera Southern Mallee Regional Digital Plan					Council is supporting multiple private telecommunication providers with grant applications to Federal Funding Programs. Further advocacy programs are ongoing and therefore expected to carry forward into 2022-23.
Provide Sustainable Infrastructure					
Action	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Comments
Being a better Council					
Undertake works to update Stawell Pound					Civil works complete, facility upgrades underway and expected to carry forward into 2022-23.
Assess the condition of road & drainage assets					Completed.
Review the Building & Facilities Asset Management Plan					Completed.
Review the Stormwater Drainage Asset Management Plan					Completed.
Review the Footpath Asset Management Plan					Completed.
Review the Kerb & Channel Asset Management Plan					Completed.
Review the Public Open Spaces Asset Management Plan					Completed.

Develop an Asset Plan					In principle draft adopted by Council in June, Draft open to public comment, due for adoption in August therefore action to carry forward into 2022-23.
Undertake a Stawell Cemetery Improvement Program					In progress, concept is prepared for the expanded area. Needs further work in preparation for works and therefore carries forward to 2022-23.
Undertake a Road Resealing Program					Completed.
Undertake a Road Resheeting Program					Completed.
Advocate for the potential signalisation of Seaby Street (Stawell) Intersection					Advocacy successful with works in planning. Awaiting Regional Roads delivery.
Improve Organisational Effectiveness					
Action	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Comments
Being a better Council					
Implement a new telephony system					Completed.
Investigate electronic payment options and digital monitoring of deposits at Transfer Stations					Completed. Digital payment and monitoring reliant on quality internet connection which the transfer station does not have. Alternative methods for monitoring have been established.
Develop a Stawell Aerodrome Manual of Standards					Completed.
Develop a Media and Communications Policy and Strategy					Media Policy was completed but the strategy was not done.
Develop a Workforce Plan					Completed.
Implement VPDSP Protective Data Security Plan					Significant work has been undertaken on this project but not all key performance indicators were completed by the end of the year.
Implement a new records management system					Grant application successful and the project will be delivered 2022-23.
Review and update Enterprise Resource Planning (ERP) software					Business case budget submission prepared. Stakeholder engagement started.
Develop a new BT Strategy					Completed.
Undertake Community Safety Service Review					Completed.
Implement elementTIME					The new timesheet process will be implemented in the next months.
Undertake 'Reduce Red Tape Projects' - Building, Planning, Environment review					Scope reviewed to ensure the project achieves its intended outcome within allocated resources. New established scope will be implemented in 2022-23.

Economic Development

Throughout 2021-22, Economic Development has redeveloped the Business Growth Program, delivered the successful **Bringing Back the Buzz Events Grant program**, continued to support businesses through the **Business Concierge and Hospitality program** and produced two key documents, the **Stawell and the St Arnaud Tourism Action Plans**.

With the Census held in 2021, Northern Grampians Shire saw a population growth of 0.9%. This is despite early 2021 projections that indicated a population decline of 1.8%. The shire continues to experience property demand and worker shortages and it is anticipated that this growth scenario will continue in future.

Strong economic activity

Land use development is one key factor that influences the economic growth of the shire. Planning permit data provides an important economic indicator of future building and land use activity within the shire and is used to monitor economic activity, employment and investment.

Council's Planning Department issued a total of 126 planning permits worth over \$33 million in the 2021-22 financial year compared to 104 planning permits worth \$32 million in 2020-21. This equates to a 21% increase in permits issued which is a substantial investment in the municipality.

Year on year, the number of planning applications have remained steady with 134 new applications received compared to 130 applications received in 2020-21 and 99 received in 2019-20.

Business Growth Program

The Business Growth Program was redeveloped in February offering a brand-new suite of services for new and existing businesses. The program aims to assist all kinds of enterprises from start-ups through to large established firms with innovation, best practice, export and jobs growth and economic and environmental sustainability.

The program has been developed to act on the Council Plan direction and gives priority to achieving the best outcomes for the community. This includes targeting key economic growth opportunities identified in the Economic Development Strategy and Action Plan 2021-31, based on evidence and community engagement. The program is to leverage council resources to increase businesses and entrepreneurs' access to funding, access to professional development, communication and networking with each other and council through five streams:

- Funding Accelerator – Supporting businesses to access more funding
- Business Connections – Enhancing communication and networking with each other and council
- Business Development – Supporting businesses access opportunities for growth

- Permit Concierge – Helping businesses through permit and approval processes
- Regional Collaboration – Work with the community or across municipal borders on changing projects that unlock wider benefits.

With the program revamped, promotion of the program as 'Open for Businesses' was undertaken through a means of advertisement including media releases, radio ads, social media and the team visiting businesses. So far, the Economic Development Team has supported:

- 34 businesses with permit concierge enquiries
- 20 businesses with enquiries to the Funding Accelerator
- 11 businesses with information on Regional Collaboration
- 104 businesses with communication and networking business connections (excluding Business E-News and EDMs)
- 4 businesses with Business Development support.

With the redeveloped program, the Economic Development Team will continue to undertake business visits and promote the services to the existing and new businesses through monthly newsletters and social media campaigns.

Business Concierge and Hospitality Support Program

The Business Concierge and Hospitality Support Program was able to improve and implement COVIDSafe Practice Awareness through business communities of Stawell, St Arnaud, Great Western and Halls Gap.

Through the funding period, council staff methodically visited, corresponded, and connected with local businesses to help them meet COVID-19 safe requirements.

This consisted of considerable assistance responding directly to compliance related queries and individually supporting businesses understand their requirements. Through the program council evolved and adapted its communications and engagement methods with the business community utilising a mix of direct contact and site visits, emails, phone calls, text messages, newsletters, social media, website content and EDMs.

Through the program, council:

- Visited 293 businesses directly
- Corresponded with over 300 businesses over email or EDMs
- Recorded over 1,600 newsletter views with 480 subscribers
- Social media engagement of over 2,250 visitors from the wider community and recorded significant increased website traffic.

Through the program council hired four new staff equivalent to 4.0 FTE. Staffing turnover for the roles was quite significant during the program and as such, significant support was provided by existing staff in the Economic Development Team and wider department given the crucial nature of the work undertaken.

As a result of the program, council was able to collate a detailed business and contact listing of all businesses across the shire and form strong working relationships with the business community to help inspire a culture of community hygiene, health awareness and ongoing business engagement and support. These relationships forged in the early onset of the program have been incredibly beneficial as the program has matured, with connections and support evolving from compliance support to keep businesses open to assisting them in their desire to operate effectively in the new 'normal' environment.

Stawell and St Arnaud Tourism Action Plans

The visitor economy is a critical sector in driving the municipality's economic development and job creation. Council takes a regional approach to tourism destination marketing and investment, partnering with Grampians Tourism.

One in six jobs in Northern Grampians Shire is directly or indirectly reliant on tourism spending. With this in mind, council developed and adopted two Tourism Action Plans for Stawell and St Arnaud to support economic growth and resilience. These Action Plans focus on priority themes to build a foundation to develop the shire's tourism offering based on the unique experiences, places and people that the shire has to offer.

Grampians Peaks Trail

Situated in the Grampians National Park (Gariwerd), the Grampians Peaks Trail (GPT) is a 160km, world-class natural and cultural walking experience that will extend from Mt Zero in the north through to the township of Dunkeld in the south.

By 2025, 80,000 overnight visitors are expected, with 34,000 walkers set to experience the wonders of Gariwerd, generating \$6.39m of economic benefit and tourism development opportunities locally and to the region.

Council continues to work with Parks Victoria and other key stakeholders to develop tourism and visitor experiences including the trail-head at Halls Gap which has been identified as the location to attract the greatest number of visitors for entry and exit to the trail for day walks, segment and multi segment walks.

Stawell Easter Festival

After the Stawell Gift was cancelled for the first time since World War II due to COVID-19 in 2020, great strides have been made to solidify the Stawell Gift's long-term future.

The Stawell Gift Event Management Ltd (SGEM) has been established to deliver this iconic event annually on the Easter weekend at Central Park, Stawell. SGEM brings together representatives from the Stawell Athletic Club, council, Victorian Government as well as people with strong commercial and marketing expertise to ensure the success of the Stawell Gift.

A new naming rights partner has also been secured, with Powercor signing on for five years, and despite the ongoing challenges caused by COVID-19, the Stawell Gift made a triumphant return in 2021.

The Stawell Gift is Australia's richest and most prestigious foot race. Run on grass over 120 metres at Central Park in Stawell, Victoria, the Stawell Gift Carnival held over the Easter long weekend is the pinnacle event for professional running in Australia.

The event has been a must-see for locals and a big drawcard for tourists since it was first run in 1878. Not only has it been run for longer than the modern Olympic Games - its history and prestige are inextricably linked to Stawell.

The Stawell Gift remains an important driver of the local economy and a terrific showcase for the region with Finals Day on Easter Monday broadcast nationally on the Seven Network.

The Victorian Government has provided \$1.22 million and council \$150,000 over four years from 2020 to reform the operating model of the Stawell Gift to maximise growth and sustainability of the event and reduce the reliance on government funding.

Bringing Back the Buzz

The Bringing Back the Buzz Events Grant Program delivered an additional funding stream to the Northern Grampians Shire Council's existing Events Funding Program to support the activation or reactivation of our tourism or major events that were postponed or cancelled due to the COVID-19 pandemic in 2020 or 2021. Applicants for this event grant program were eligible for one-off payments up to \$5,000 for events to be held in 2022. The program aimed to support and encourage events in the shire that:

- attracted tourist visitor numbers to positively impact the shire
- enhanced the vibrancy and diversity of local communities
- celebrated community or aimed to establish new visitor experiences
- actively promoted the region
- are financially sustainable long-term
- contributed to the Northern Grampians liveability and wellbeing
- strived for continuous improvement and innovation.

Council received 11 applications over two rounds, with all 11 applicants successful. The events grant was made possible with a grant from the Department of Jobs, Precincts and Regions' Regional Recovery Fund.



Mainstreets of Australia

The Mainstreets of Australia campaign was a nationwide event held over a week in May 2022 to help support and promote local shopping precincts.

This year we supported the businesses on Napier Street, St Arnaud through events that celebrate what was and what is the heart of the community.

Three events were held to bring the community and businesses together:

- Historic Image Hunt – promoted to the community to find historic Napier Street images placed throughout businesses with a random prize draw for entrants.
- Grant Blitz and Maximise Value of your Shop Front Workshop – Free Workshop to business owners
- Busking and Street Entertainment – A number of street performers provided entertainment on Thursday, Friday and Saturday.

The campaign attracted media coverage with St Arnaud the main image and leading town in a 7News online news article.



Stawell Underground Physics Laboratory

The Stawell Underground Physics Laboratory (SUPL) concept came into being as a result of the Stawell Gold Mines' planning for transition to closure, back in 2013-14. At that time, after more than 30 years of operation, Stawell Gold Mines believed that closure due to economic, operational and other business factors was imminent. At its peak in 2011 Stawell Gold Mine was the largest employer in the Stawell area and contributed over \$58.3 million to the local community in wages, purchased goods and services per year. As an industry sector within Northern Grampians Shire, mining represented 19.1% of gross regional product.

The unique underground environment of the Stawell Gold Mine has provided the ideal location to site the southern hemisphere's first underground physics laboratory. Scientists from Australia's leading universities, Stawell Gold Mines Pty Ltd and Northern Grampians Shire Council identified the opportunity to design a facility of international significance which would bring together the best of the world's scientific minds, engineering excellence, public sector governance and support to make this high technology dream a reality.



SUPL has been developed at a depth of 1,025m underground within the existing operational Stawell Gold Mines, which is adjacent to the Stawell township in central western Victoria.

The SUPL location has the required geology, depth and underground conditions needed for the operation of ultra-precise research equipment to undertake internationally significant cutting-edge particle physics and other ultra-low background scientific research.

The Project was allocated \$10.2M from Victorian State and Commonwealth Funding in early 2019, with the Hon Dan Tehan MP announcing funding of \$35 million to establish a Centre of Excellence for Dark Matter Particle Physics in late 2019.

At the time of writing, total funding for the project is \$11,900,000 (increased to accommodate electrical design changes and various COVID-19 cost implications.) Final inspection occurred 24 June and a formal opening is tentatively scheduled for August 2022.

The University of Melbourne, as the lead organisation within a national partnership, has project managed the construction of SUPL and Northern Grampians Shire Council welcomes its August 2022 opening.

Sloane Street Corridor

For a number of years the growth of Stawell has been constrained by the lack of suitable available land to further expand residential areas within proximity to the Stawell township.

In 2013 Northern Grampians Shire Council rezoned an 8.1 hectare site owned by council at Crown Allotments 1 and 2, Section B Parish of Stawell.

Council went to market in August 2019 to seek Expressions of Interest to develop the land. In February 2020, council selected PassivePlace as the preferred developer.

In March 2020 council applied for funding from the Victorian Government via Regional Development Australia (RDV) to assist with funding towards the implementation of essential infrastructure for Sloane Street to enable housing developments on what has now been coined a "growth corridor" for Stawell.

In December 2021 the Sloane Street Corridor was opened by Victorian Government Parliamentary Secretary Ms Danielle Green MP.

State Government investment of \$500,000 is matched by council supplies of water and sewer infrastructure, footpaths and a pedestrian crossing, street lighting, drainage, road and kerb works, electrical service connection and a pump station. This infrastructure will facilitate the building of dwellings and economic activity from residential development and demand for goods



and services within the first five years of the corridor opening."

Also in August 2021 council signed a contract with PassivePlace to embark upon a staged development delivering various housing types and accommodation requirements over the next five years.

Key obligations regarding the Sloane Street Development are set out in the Section 173 Agreement, and the Managing Director of PassivePlace, Mr Nick Lane, has provided regular update on progress, including a recent briefing on the Outline Master Plan, which is a design concept plan outlining how the whole Development will be delivered and demonstrating how the Development will satisfy the Minimum Requirements (as set out in the s173).

The Development is expected to break ground late 2022 with the first stage of housing delivered to site, followed by subsequent, iterative stages until projected completion in 2025-26.

Halls Gap Action Plan

Council delivered a number of works to upgrade and enhance pedestrian access, public space and amenity in Halls Gap. The Halls Gap Activation project was designed to ensure Halls Gap can better service the additional visitation generated from the completion of the Grampians Peaks Trail which is expected to generate 80,000 visitor nights in the region by 2025.

The capital works included:

- Southern Pedestrian Crossing on Grampians Road – A second pedestrian crossing was installed in front of the Halls Gap Hub to connect the caravan park and reserve to the shopping precinct. These works have improved pedestrian safety in the centre of town.
- School Road Parking Upgrades – Following the parking review and recommendations

in the action plan additional parking was constructed on School Road. There was an area which was used for informal parking that catered for eight vehicles which was upgraded with kerb, drainage and seal to now cater for 24 vehicles.

The next priorities for the Halls Gap Action Plan are to:

- secure investment for a trailhead at Halls Gap to connect the new street front plaza and Stoney Creek Bridge and Boardwalk to the Grampians Peaks Trail
- to commercially activate and increase pedestrian permeability between Heath Street and Grampians Road through the Halls Gap Laneway Development Project, and
- to develop the Heath Street road reserve to prevent arterial traffic cutting through the heart of the town on Grampians Road.



St Arnaud Civic Precinct Projects

Market Square

In partnership with the local community, Council developed the Market Square Master Plan which would inform the redevelopment of Market Square to create the town's premier event space for the community, young people and visitors alike.

Located in the heart of the St Arnaud Civic Precinct, the Market Square redevelopment will provide engaging play spaces to support children of all abilities; a powered, sheltered performance area to take advantage of the natural amphitheatre of the park; enhanced gathering space including drinking fountains, shelters and seating; a skate park and basketball half court; accessible paths; and upgrades to the car park including a raised pedestrian crossing and motorhome parking for visitors.

To date elements of Stage two works (Nature Play Area, Junior Play and Surrounds) are complete. Council is currently working toward the completion of Stage two including the Performance Area.



B-Double Upgrades

B-Double upgrades are part of the annual Capital Works Program which is designed to deliver a number of critical infrastructure upgrades which will enable a quick and efficient movement of freight on local roads.

With the local economy being underpinned by agriculture, there is an increasing demand for heavy vehicle access to our road network, enabling primary producers to take their produce to the market. As part of the Heavy Vehicle Safety and Productivity Program grant, council was able to complete Stage 1 of the Queens Avenue Project in St Arnaud.

This project is aimed at renewing the road pavement on Queens Avenue around the Barastoc Mill site to ensure one of St Arnaud's largest employers had ongoing heavy vehicle access.

This section of road had a very high heavy vehicle use and the condition of the road and kerb was in a very poor condition.

A footpath was constructed to the railway station to remove the need for pedestrians to walk on the road.

Council received further funding to undertake stage 2 of the works which will involve the replacement of kerb, new footpath, new drainage and road renewal works.

Stage 2 will be undertaken in the 2022-23 financial year.

Emergency and Risk Initiatives

Council has continued to maintain a high level of involvement with Emergency Management (EM) partners and stakeholders at local, regional, and state level in planning for multi-agency activities which help all involved in EM to be prepared for a number of contingencies.

2021-22 Council Emergency Management Activities

July 2021 → August 2021 → September 2021 → November 2021 - January 2022 →

Training

Northern Grampians 4 x Emergency Relief Centre Audits with Site Managers: Stawell, Marnoo, Navarre, St Arnaud.

Stawell Relief Centre Exercise – Grampians Health Centre (Emergency Relief Centre).

Project

Halls Gap Community Preparedness & Resilience Project.

Liaison

Joint Fire Management Planning Meeting regarding Fuel Reduction.

Liaison: until June 2022. Municipal Emergency Management Enhancement Group (Grampians councils) weekly meetings.

Fire Prevention

Neighbourhood Safer Places – Bushfire Places of Last Resort (NSP-BPLRs)- Annual inspection in Stawell, St Arnaud and Halls Gap.

Fire Prevention

Neighbourhood Safer Places – Bushfire Places of Last Resort (NSP-BPLRs)- Annual inspection in Stawell, St Arnaud and Halls Gap.

Liaison

Municipal Emergency Management Planning Committee Meeting.

Annual Fire Hazard Inspection

Issue Fire Prevention Notices across the Shire.

Liaison

Municipal Emergency Management Planning Committee Meeting - December 2021.

Training

Municipal Emergency Co-ordination Centre set up - Stawell PCHP.



February 2022 → March 2022 → April 2022 → June 2022 →

Training

Introduction to Emergency Management for council staff.

Liaison

Special meeting – Municipal Emergency Management Planning Committee (community rep nominations).

Project

Emergency Management Gap Analysis Project.

Recruitment

Recruitment of council staff to EM roles.

Training

Crisisworks System admin training - online.

Stawell Relief Centre Exercise – Grampians Health Centre (Emergency Relief Centre).

Liaison

Municipal Emergency Management Planning Committee Meeting.

Project

Emergency Management Gap Analysis Project.

Recruitment

Recruitment of council staff to EM roles.

Training

Emergency Management Liaison Officer training.

Project

Emergency Management Gap Analysis Project.

Fire Prevention

Strategic Fuel Reduction - Grampians Rd, Halls Gap.

Liaison

Municipal Emergency Management Planning Committee Meeting.

Project

Emergency Management Gap Analysis Project.

Emergency Management Planning

Council has continued to monitor, review and action requirements of relevant EM legislation and guidance material, including the review and ongoing development of the Municipal Emergency Management Plan (MEMP) and associated sub plans.

Council has continued to implement changes in response to the *Emergency Management Legislation Amendment Act 2018*, which came into effect on 1 December 2020.

The Northern Grampians Shire Municipal Emergency Management Planning Committee (NGS MEMPC) meets four times annually with very good participation and coordination being achieved with the relevant agencies and organisations that constitute the committee.

Council keeps abreast of strategic and regional planning through participation on the Regional Emergency Management Planning Committee and the Local Government Emergency Management (LG-EM) group.

This involvement assists council to understand the changes being introduced throughout the state as a result of changes to EM processes being driven by Emergency Management Victoria and changes to EM legislation.

Council is involved in the Grampians Municipal Emergency Management Enhancement Group (MEMEG). Being on the Grampians MEMEG has allowed for the cooperation and networking with other regional municipalities and Local Government Victoria to discuss and resolve issues relating to EM.

Some of the items discussed and planned include undertaking EM exercising and training together.

Grants and Funding Opportunities

Municipal Emergency Resource Funding (MERP) supplies grant funding for council's emergency management activities.

Emergency Management Gap Analysis Project – this project was funded by additional MERP funding received for 2021-22. The purpose of this project was to ensure that council has adequate resources, processes, systems, and trained staff in place to maintain service delivery, compliance with legislative requirements, the safety of our communities and visitors to the shire, and, in turn, minimise the risk exposure to council. The project identified gaps in council's current EM service delivery and recommended solutions to resolve those gaps.

Grampians Road Fuel Reduction Project - this project has resulted from a Municipal Fire Management Planning Committee action item and will treat an area of road reserve on the east side of Grampians Road. The current state of the road reserve presents a bushfire risk, a risk to road user safety and impedes road maintenance works.

Halls Gap Community Preparedness & Resilience Project – Funded by Safer Together, the 2021-22 phase of this project focussed on:

- Fire fuel reduction research in partnership with Melbourne University, targeting Halls Gap absentee landholders.
- The design and development of a digital application to provide localised fire (and other emergency) preparedness information for the broader Halls Gap community (including absentee landholders, residents, businesses and visitors).

Vulnerable People in Emergencies

Council works in partnership with the Department of Health and Human Services and other service providers for the aged and infirm to identify vulnerable persons not receiving services in the municipality.

It is important to note the strong working relationships that are maintained with the various health service providers and other organisations, in ensuring the database list of vulnerable persons and the identified locations of these people is maintained and kept up to date. The systems utilised mean that the information is readily available to authorised organisations and to Victoria Police when planning for, or responding to, emergency events or incidents.

The MEMP contains information pointing to systems which indicate locations where vulnerable people might be located (eg schools, child care facilities, hospitals, intellectually disabled, disabled, and aged care facilities). It also recognises the need for these people to be encouraged to be prepared to relocate early if an emergency situation threatens and the need to work with the various service providers to ensure plans are in place for any assisted evacuations.

Additional Stakeholder Collaboration

Additional stakeholder collaboration supported the council to review the *Neighbourhood Safer Places - Bushfire Places of Last Resort* and the *Victorian Fire Risk Register-Bushfire* with the assistance of the Country Fire Authority (CFA) and other Municipal Fire Management Planning Committee members and stakeholders.

In partnership with the Department of Environment Land Water and Planning (DELWP), CFA, and Municipal Fire Prevention Officers we meet to discuss fire management issues such as setting restrictions for permits to burn and working with CFA and DELWP staff on fire management activities and fuel reduction and risk reduction strategies) has occurred throughout the year. We also liaise with Regional Roads Victoria to discuss issues relating to Emergency Road Diversions.

Collaboration with the CFA, Parks Victoria, DELWP, Grampians Tourism, and Melbourne University to investigate ways to address the lack of visitor understanding of the Halls Gap emergency risk landscape.

Council continues to be involved in flood management discussions regarding possible sharing of resources between councils for possible risk mitigation projects coming out of the *Victorian Floodplain Management Strategy 2016*.

Council has representation on the following committees:

- MEMPC: Municipal Emergency Management Planning Committee
- MFMP: Municipal Fire Management Planning Committee
- Grampians REMPC: Grampians Regional Emergency Management Planning Committee
- GREMTEC: Grampians Regional Emergency Management Training & Exercising Committee
- MEMEG: Municipal Emergency Management Enhancement Group
- REMT: Regional Emergency Management Team.

Emergency Response And Recovery Activities

Council continues to work with and support other agencies and the community during the COVID-19 pandemic. Council has also supported other agencies with several minor incidents during the year requiring EM activation.

Council continues to be involved in flood management discussions regarding possible sharing of resources between councils for possible risk mitigation projects coming out of the Victorian Floodplain Management Strategy 2016.

Community Engagement In Emergency Management

Council's commitment to community engagement remains strong. Council led the NGS MEMPC in recruiting and appointing a new Community Representative in February 2022. The new Community Representative will be highly valued in upcoming major reviews of the Municipal Emergency Management Plan and sub plans. Council was also successful in securing additional funding and a 12-month

extension on the Halls Gap Community Preparedness & Resilience Project.

Meeting Local Priorities

A team of 46 council staff have been recruited to fill council emergency roles including:

- 10 x Deputy and Duty Municipal Emergency Management Officers (MEMO)
- 8 x Deputy Municipal Recovery Managers (MRM)
- 7 x Emergency Management Liaison Officers (EMLO)
- 15 x Municipal Emergency Coordination Centre (MECC) Managers and Support staff
- 20 x Emergency Relief Centre (ERC) Managers and Support staff.

Many of these staff attended an Introduction to Emergency Management session in February 2022 (facilitated by the MEMEG), as well as EMLO training in April 2022 (facilitated by the GREMTEC). Further training for council staff in emergency roles is planned for 2022-23, as well as the development and implementation of a staff training plan and calendar.

Fire hazard reduction activities for the year were conducted, including roadside fuel reduction operations and fire hazard inspections. This involved liaison between council infrastructure staff, DELWP, and the CFA.



Asset Initiatives

On the Road Again

Council's Infrastructure Department has again completed an effective Roads and Bridges Capital Program, including a number of major road renewal and upgrade works.

In a bid to try and reduce ongoing road maintenance costs on gravel roads or improve road functionality and safety, council undertook several road upgrade projects. These projects upgraded several rural residential roads, including West and Liddell Roads. Works were undertaken to realign three dangerous intersections across the shire at Slater/Evans Roads, Soldiers/Raluana Roads and Bolangum Inn/Kanya Roads. A section of Hill Street in Stawell was upgraded to a sealed road and included the installation of underground drainage and kerb.

These intersections now better cater for heavy vehicles and road safety has been significantly increased. A kilometre section of the Wallaloo East Road was fully rehabilitated and widened as this section was in a very poor condition and had a narrow seal.

Works were undertaken on three of council's roads to widen the road seal width to 6.2m to allow for two-way traffic to pass safely on high use roads. These roads typically have a higher heavy vehicle use and the following works were undertaken. 2.8 km of Wedderburn Road, 400m of Sandy Creek Road and 5.5 km of Wallaloo East Road was widened to a 6.2m seal to improve road safety. Stage 1 of the Queens Avenue Project in St Arnaud was completed

which involved installing footpath to link the railway station and replacing the road pavement and surface to cater for the heavy vehicles using the mill. Drainage improvement works were completed at Mclaughlin and Longfield Streets in Stawell to reduce flood impacts to a private property. Works were undertaken to install pipes in the open drain between Patrick Street and the trotting track as the open drain was in a very poor condition.

New kerb and channel works were completed at Cubitt Street Gt Western, Newton Street Stawell and Bowen Street St Arnaud. Footpath installation was carried out at Victoria Street St Arnaud, Longfield Street at Stawell West Primary School and pedestrian crossing safety works were completed in Sloane Street in Stawell. Works continued on the Halls Gap bike path to asphalt the remaining 1.7km of path that only ever had a spray seal surface. The asphalt works were done on the section of path along School Road and the section along Grampians Road from Lake Bellfield to Tymna Drive.

Major streetscape works were undertaken in Napier Street in St Arnaud to replace the road surface which removed the steep crossfall from the road to improve parking and pedestrian access. Areas on concrete path were removed and replaced with pavers and asphalt along with grape vines. Parking improvements were undertaken on School Road in Halls Gap which added a further 16 bays.

Council's resheeting program renewed 39km of gravel roads while the resealing program renewed 23km of sealed roads.

Bridge and Major Culvert Upgrades

Council completed seven major culvert and bridge projects. Some of the completed works on the assets include deck strengthening to cater for heavy vehicle loads, upgrading guardrails to increase safety, and replacement of culverts which were at their end of useful life. Major strengthening works continued on two Landsborough Road bridges and the replacement of two small bridges with large culverts on the Moyston-Great Western Road. A bridge deck was upgraded on the Wallaloo East Road so it could cater for heavy vehicle loads.

Culvert replacement works were completed at Garden Gully Road and Wedderburn Road while guardrail upgrades were undertaken on a Banyena Road bridge. A floodway on Dohnt Road near Stuart Mill was upgraded to improve emergency access through CFA funding.

Airport Taking Off

Time and effort have been put towards formulating the scope and exploring funding opportunities for Stawell Airport Stages 5, 6 and 7. Grant funding was sourced in 2019-20 and council was able to achieve a large section of perimeter vermin-proof fence.

Additional grant funding was received 2020-21 and works have been completed on the installation of the remaining perimeter fencing. This fencing work is aimed at eliminating the risk of native animals entering the aerodrome creating an unnecessary hazard for pilots taking off and landing.

Completed Works

- Installation of upgraded pilot activated runway lighting system (PAL)
- Installation of airport frequency response unit system (AFRU)

- 1,500m² extension and upgrade to code 'B' of the general apron area.
- Installation 3,000m vermin proof fencing.

Works In Progress *(to be completed December 2023)*

- Realignment and upgrade to code "B" taxiway Bravo
- Realignment taxiway lighting taxiway Bravo
- Resealing taxiway Bravo and general aviation area
- Line marking runways, taxiways and general aviation area.

Parks and Gardens Upgrades

Works undertaken in the 2020-21 financial year are in line with achieving council's 2021-25 Council Plan to enhance lifestyle and community through wellness and welfare:

- Redevelopment of gardens in traffic roundabouts in and around Stawell
- Continuation of our naturestrip management, with installation of street trees throughout Stawell and St Arnaud
- Streetscape works in St Arnaud, 45 more vine guards were installed down Napier Street
- Major irrigation works from pumping station at old swimming pool to Lord Nelson Park oval
- Installation of new paths and development of gardens, installation of irrigation as part of the Market Square playground as part of the Market Square redevelopment
- Installation of new pump from Chook Farm dam and reconfiguration pipework to water the grounds and gardens around the North Park precinct
- Installation of gardens and landscaping and plant out of pop up parks in Stawell and Halls Gap
- Development and installation of dog park at the North Park precinct.

Building Works 2021-22 Improvements and Maintenance

Council is responsible for the improvement and maintenance of a substantial portfolio of buildings. Capital improvement and maintenance activities each year are initiated and completed according to the list of programmed works, or due to more immediate needs identified. Building works commenced and/or completed in 2021-22 are:

Lord Nelson Park Multipurpose Clubroom	Development project completed after thorough and extensive planning and consultation.
Stawell Caravan Park Toilet Block	Renovated the complete island toilet block, including: <ul style="list-style-type: none"> • Removal of old brick shower and toilet cubicles • Installation of new plumbing • Provision of new shower and toilet cubicles, including ambulant toilet cubicle • New tiles, flooring and paint throughout.
Stawell Caravan Park Front Toilet Block	Commencement of the renovation of whole front toilet block, laundry and family play room.
St Arnaud Sporting Club	Partially renovated the male and female toilets. Installed new vanities and basins and repaired plaster work.
Old Kara Kara Building (Country Delights Cafe)	Repaired and polished wooden floors throughout.
Grandstands, Park Seats and Benches	Sanded and oiled selected grandstands, park seats and benches in Stawell, St Arnaud, Great Western and Halls Gap.
Hall of Fame - Stawell	Removed all paint and signage from front of building. Prepared and applied background paint to the whole section prior to the artist's application of the new artwork.
Stawell Town Hall	Installed new projectable LED colored lighting across the front facade of the building.
St Arnaud Early Learning Centre	Installed two new split system units.
Cato Park	Constructed three new arbors along the Sloane Street side of the park.

Waste Initiatives

As per the RECYCLING VICTORIA reforms for the introduction of new mandated services of glass, Council's Waste Action Plan 2020-30 details the actions to be implemented over ten years to achieve the Waste Management Strategy objectives. Actions have been undertaken by council to achieve its goals as noted below.

Initiatives 2021-22

- A new e-waste shipping container installed at St Arnaud Transfer Station - reducing double handling, labour costs of Depot staff and creating a resale/reuse area in existing shed at site.
- Green waste mulched and removed from site- St Arnaud Transfer Station.

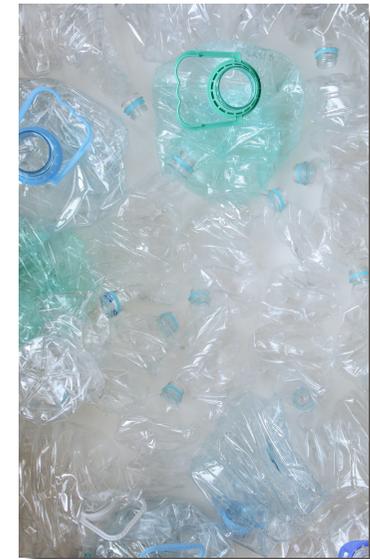
funding to glass kerbside delivery is still being developed. Inclusion of "Close to Source" waste management programs to be considered for smaller townships across the shire.

Plans

- Waste Action Plan budget reviewed.

Projects/Funding

- Grampians Organic Feasibility Study was completed in May 2022. This was a collaborative project with seven surrounding councils looking into the feasibility of shared organic processing facilities.
- Grant Application has been submitted for implementation of public recycling bins for Stawell and St Arnaud due to the success of the Halls Gap recycling public litter bin implementation. Notification should be announced in July/August.
- Development of trial for St Arnaud FOGO is progressing. Discussions for a glass trial in the Stawell area have also commenced.
- Rescoping Transfer Station Upgrade project





Social, Community and Environment Initiatives

Community Projects and Events



Municipal Public Health and Wellbeing Plan 2020-24

Council has partnered with health, community service and education providers across the municipality to work with the community to improve the health and wellbeing of residents across the shire.

Regional Assessment Service

Council provides a specialist Regional Assessment Service. Our trained and skilled staff work with residents to determine their care needs and eligibility for services, and to develop support plans which outline their goals and preferences. The assessment focusses on supporting older residents who need assistance to continue to live independently in the community. Our staff provide the information they need about the costs and types of services.

Residents are able to choose the services they believe best suit their needs. In 2021-22, staff conducted 260 face-to-face assessments in people's homes and a further 150 phone assessments. We continued our track record of achieving 100% of targets, set by the Commonwealth Government, which funds these services.

Carers Recognition Act 2012

Council has taken all practicable measures to comply with its responsibilities outlined in the *Carers Recognition Act 2012*. Council has promoted the principles of the Act to people in care relationships who receive council services, people in care relationships and the wider community by:

- Undertaking Home Support and home care assessments, including assessing the care and support which carers may need
- Holding annual Seniors Day celebration events across the municipality, recognising the important role of carers and providing opportunities for carers to participate
- Networking with, and providing information to, organisations that provide services and support to older people and their carers
- Advocating for carers' rights according to the Act in Community Care client newsletters.

Council induction and training programs for staff, contractors and volunteers include information about the principles and obligations of the Act.

Direct Care Services

In 2021-22, Council's Direct Care workers delivered a total of 14,300 hours of services to 423 residents who require assistance to remain living independently in the community.

The majority of the services were domestic assistance and personal care (80% of services), over most services provided to people over the age of 70 years (80%). A mix of staff and dedicated volunteers spent 12.5 hours per day delivering 10,800 meals to residents living in Stawell and St Arnaud, prepared by East Wimmera Health Service and Grampians Regional Health (Stawell Hospital).

16 Days of Activism

Council proudly acknowledged the United Nations 16 Days of Activism against Gender-Based Violence which ran from 25 November to 10 December 2021. The 2021 theme was Respect Women: "Call it Out". Council supported Respect Women: "Call it Out campaign" for 2021.

Orange is the colour chosen as a symbol of our respect for women. We decorated the town halls in orange and our customer services staff wore orange masks for the 16 days, with many other staff joining as well.

Council partnered with several organisations across the shire, to deliver a range of activities, including special story time at the library and using a Victorian Government grant, purchased and delivered a range of books for all kindergartens and primary schools across the shire that promote girls and boys as equals.

Children's Week 2021

As in 2020, we developed a Covid-friendly approach to celebrating Children's Week, transitioning to an online event. Children in the Northern Grampians Shire (primary school, kindergarten and playgroup children) were given the opportunity to develop an artwork – painting or model - that reflected the children's week theme of "Children have the right to choose their own friends and safely connect with others." The mayor and CEO chose their favourites in each age group category. All of the works were displayed in an online virtual art gallery with all participants receiving prizes for participating.

IDAHOBIT Day 2022

Northern Grampians Shire Council supported health organisations in the shire to deliver IDAHOBIT day activities in Stawell and St Arnaud.

IDAHOBIT is internationally observed as a day to stand against homophobia, biphobia, interphobia and transphobia.

Both towns observed a ceremonial rainbow flag raising observed by councillors and staff as well as a screening of Rainbow Signpost, a Bendigo based documentary.

Council supported the day by providing in-kind and venue contributions.

Outdoor Performance Shelter, Market Square, St Arnaud

The Outdoor Performance Shelter, a project that is part of the Market Square Precinct Plan has been funded through the COVIDSafe Outdoor Activation Fund, Department of Jobs, Precincts and Regions. Community consultation was undertaken with key stakeholders who helped guide the project through the challenges of tight timeframes and supplier/contractor availability.

Arts and Culture Action Plan 2022-25

An Arts and Culture Action Plan was delivered and adopted by council. The process involved several stages of engagement with key stakeholders and the broader public as well as testing the actions with a Community Working Group. The Action Plan is based off the Arts and Culture Strategy which identified the three key themes of: Participation & Profile & Place. The Action Plan has aligned priority actions with these themes and will look to start implementation in the 2022-23 financial year. Implementation commenced with two key arts projects, including the Gatherings 2022 Festival and Remembering Stella Young.

Arts and Culture

Gatherings 2022

Northern Grampians Shire Council in partnership with Wimmera-based arts organisation ACT Natimuk activated outdoor spaces within the shire during May and June this year as part of an exciting project called "Gatherings 2022. The Grampians Way".

Council secured \$150,000 in funding from the Victorian Government's COVID Safe Outdoor Activation Fund 2021 to deliver the project.

The project sought to revitalise town centres and public spaces in Halls Gap, Great Western, St Arnaud and Stawell and was very well received by all communities.

It was a visual and sensory treat. A journey of projections, light, movement, sound and imagery.

Remembering Stella Young

Work has begun on a statue for Late Disability Advocate and former Stawell resident Ms Stella Young. Stella Young passed away unexpectedly at the age of 32 on 6 December 2014. She was born in Stawell in 1982 and studied Journalism at Deakin University. She is globally recognised as a comedian, journalist and disability advocate.

Stella worked for ABC as the editor of an online magazine called "Ramp Up". She was a member of the Victorian Disability Advisory Council and hosted eight seasons of "No Limits" - a Channel 31 television show that gave people with disabilities a voice in the media and control over their creative content.

The Victorian Women's Public Art Program is a new State Government initiative to address the gender inequity that exists in the arts and acknowledge that "women have played a critical role in the economic, social and cultural development of Victoria". An audit of public figure statues in Victoria found that only nine out of 580 statues were female. This project is being funded by the Victorian Women's Public Art Program through the Office of Women.

Stawell and Halls Gap Pop-Up Parks

As COVID-19 restrictions eased, council supported businesses and the community connect and welcome visitors safely back. Pop-up parks were delivered in Stawell and Halls Gap and are shared, socially inclusive spaces for outdoor dining and entertainment. The project was funded by the Department of Jobs, Precincts and Regions, Local Councils Outdoor Eating and Entertainment Package (LGA Stream). Council would like to thank the landowners for the generous temporary use of these spaces. Council also worked with the community to deliver public art in both spaces.

Halls Gap Pop Up Park 'The Future' Mural

The mural in Halls Gap pop-up park is an acknowledgment to Australia's First Nations people, elevating the rich cultural heritage and landscape of the Grampians Regions. Local indigenous youth and emerging leaders are showcased amongst the iconic landscape by renowned artist Kyle Torney.

Stawell Pop Up Park 'I Spy' Mural

The Stawell Pop Up Park Art Mural project was facilitated by Wimmera artist Nichola Clarke. Nichola is known for her community art projects and upcycling sculptures. She worked with students from Skene Street Specialist School who provided drawings to incorporate into the mural.

To meet the brief of dementia friendly art, Nichola has designed the mural to feel like an "I Spy" challenge. This project was funded through the Engage! Funding through Office for Youth, Fairer Victoria, Department of Families, Fairness and Housing.

Arts and Culture Grants

Arts and Culture Grants with a total amount of \$13,830 were allocated in the community:

- The Concongella 150th Committee project is publishing a memorabilia book which is the compilation of historical records, images, and newspaper articles as part of the Concongella 150th Celebrations.
- WAMA is delivering four ephemeral play (art/cultural) experiences in a natural play environment for children 0-16 years with an emphasis on Indigenous culture and learning.
- St Arnaud Railway Hub have upgraded the gallery hanging and exhibition facilities to enable a greater number of local exhibitions to be supported and held.
- Stawell Performing Arts Company Inc have upgraded their sound equipment to assist holding more community music events.
- The St Arnaud Arts Space group is in the process of installing a mural painted by Kyle Torney on the wall of a local business in St Arnaud.

Supporting Our Community Groups



Council is proud to provide financial contribution and support to the local community and not for profit groups, to enable ideas, initiatives, events and projects to flourish in our shire. Two information sessions and eight drop in sessions were provided throughout the year to support groups and organisations to develop their projects, learn about the grants and receive grant writing tips. Projects that have benefited from council funding in 2021-22 include:

Community Grant Recipients

Community grants with a total of \$42,676 were allocated as follows:

- Halls Gap Caravan Park and Recreation Reserve Committee of Management installation of shade-sail coverage over the Halls Gap Playground.
- Grampians Community Health implemented the Welcoming Wellness program to promote equity of access to persons with a mental illness accessing group activities.
- The Central Grampians Local Learning Education Network set up the Mates Mentoring program at Marnoo, Stawell and St Patrick's Primary Schools.
- The Budja Budja Neighborhood House reengaged and connected the community after the 2020-21 lockdowns by holding a variety of local art and active workshops.
- The Kooreh Hall Committee facilitated a much-needed upgrade to the toilet block facility at Kooreh Hall.
- Stawell Primary School is developing an outdoor quiet space to support the varying needs of students within the school.
- St Arnaud Pony Club is ensuring the grounds are up to occupational health and safety standards which will allow them to continue holding events and clinics.

- Pinnacle Disability Services is upgrading the kitchen facilities to enable healthy cooking sessions to occur with clients.
- Stawell Golf Club are upgrading an old water system which will result in reduction of water usage and unnecessary water costs with the aim of improving the greens.
- Stawell West Primary School purchased equipment and materials to run the Hands on Learning Program for senior students within the school to provide an alternative to class based learning.

Minor Grants

A total of \$2,300 in minor grants was allocated:

- St Arnaud Secondary used funds to support the 2021 end of year presentation night.
- St Arnaud Neighborhood House paid for a bus to take children on a bus excursion to the Halls Gap Zoo during the school holidays.
- Stawell Bowling Club purchased a laptop to improve the efficiency of game recording.
- Stawell Mother's Day Classic Committee used funds to promote and support the running of the Mother's Day Classic.
- Stawell Primary School gave an end of year Northern Grampians Shire Council ICT Scholarship to a Grade 6 student.
- Stawell West Primary School provided a Northern Grampians Shire Council Academic award at the Grade 6 presentation night.
- Swifts Great Western Cricket Club provided all teams with their own training balls.

Community Event Grants

A total of \$15,790 was allocated:

- Stawell Orchid Society held the 11th Victorian Country Challenge in Stawell in June 2022.
- St Arnaud Hockey Club held A Kids Night Out to encourage and promote the Hockey Club and provide a positive event for families post the pandemic.
- Budja Budja Aboriginal Cooperative held an event for NAIDOC week in Halls Gap with music and dance activities.
- Stawell Soccer Club held an event to showcase the Vanuatu and Pacific Islander culture with the aim of breaking down cultural barriers and celebrate the 42nd year of independence.
- St Arnaud and District Orchid Society will hold their annual spring show in October.
- Grampians Writers Group will hold a writing competition and an awards event in October to promote the group and encourage membership.

Sponsorships and Contributions

A total of \$20,495 was allocated: Funds from the Sponsorship and Contributions program

contributed to:

- Navarre Football Netball Club purchasing a Cardiac Defibrillator for the clubrooms.
- St Arnaud Secondary College students attended the School Spectacular in Melbourne.
- St Arnaud Citizens Band's insurance and utilities.
- Stawell City Brass Band's insurance and utilities.
- Navarre Historical Society Australia Day celebrations.
- Stawell Interchurch Council Welfare to provide Christmas Shopping vouchers to those in need.
- St Arnaud Lions Club to hold their annual Christmas procession in 2021.
- Central Grampians Local Learning Education network to run the L2P program.
- Pebble Church Heritage Association to pay the annual insurance.
- St Arnaud Turf Club - IGA St Arnaud Cup.
- Stawell Racing - Stawell Gold Cup.
- Merino Sheep Breeders Association Merino Stud Field Day.



Marnoo Community Action Plan and Navarre Community Planning Strategy 2021-25.

These Plans are continuing and are being delivered in partnership by council and the community in consultation with the community. The strategy is reviewed annually for relevant actions for the coming financial year.

Marnoo

Key initiatives and projects that were actioned include:

- Formation of a Community Plan Working Group to oversee the implementation of the plan.
- The removal of the old tennis courts on the recreation reserve that were recycled into a footpath.
- The start of a Landscape Beautification Project that will identify key streetscape projects to increase access and amenity in Marnoo.
- The installation of the Marnoo Community Noticeboard.

Navarre

Key initiatives and projects that were actioned include:

- Formation of a Community Plan Working Group to oversee the implementation of the plan.
- The refurbishment and change of location of the Landcare notice board to provide greater accessibility and use for community communication.
- Commitment to the installation of a shade sail at Navarre Community Park. The design phase is completed with installation occurring in November 2022.

Maternal and Child Health

Our Maternal and Child Health Service (M&CH) continues to provide critical health, wellbeing and parenting support for all families with children aged 0-6 years across the shire. The service is jointly funded by the Victorian Government and council and is free for all families. Births across the shire were about the same in 2021-22 as the previous year, with 114 birth notifications. The main service provided is the Key Ages and Stages (KAS) appointments for children aged 0 – 6 years, at 10 important developmental stages. In 2021-22, our nurses attended a total of 1,045 KAS appointments, including 123 home visits.

The service also provides a range of programs and supports for children and families which are offered on a regular basis. These include parenting groups, Sleep and Settling programs, Healthy Eating information, first-time parent groups and specialist support for families who require additional assistance to support their children to get the best start in life.

In 2020-21, we commenced a new service specifically to provide practical support, education, assistance and care management for families who are facing additional challenges. This specialist community worker works alongside the Enhanced Maternal and Child Health services and is fully funded by the Victorian Government.

St Arnaud Early Learning

St Arnaud Early Learning Centre is continuing to offer three long day care age group programs and two funded kindergarten programs for three and four years olds. Both the 3 and 4 year old kindergarten children now have extended learning opportunities with these longer sessions.

This allows them to have more focused learning experiences, relaxation time, self-help morning tea, group dance and Pilates.

COVID-19 outbreaks have continued to impact, at times resulting in closure of some rooms for a few days. We have tried to minimise these disruptions for families. We greatly appreciate the support and understanding of the community as we have needed to put in place important health management strategies. There are currently a total of 137 children enrolled at the service. Unfortunately, we are also experiencing high demand for our services which has resulted in waiting lists across the whole of the centre. We are working with the Department of Education and Training to develop and implement strategies to best manage this.

Immunisation Service

Immunisation is one of the most significant public health interventions, globally and within Australia. Australia's approach is underpinned by the National Immunisation Program (NIP) which is a collaborative initiative involving all levels of government – national, state and territory, and local, as well as healthcare providers, administrators and researchers.

In Victoria, immunisation services, except for COVID-19 vaccinations, are a function of Local Government Authorities (LGAs) outlined in the *Public Health and Wellbeing Act 2008*. There are two components of the immunisation program. These are the infant and child program for 0–5-year-olds and the adolescent program, conducted in secondary schools for Years 7 and 10 students. During 2021-22, 248 children were vaccinated, representing a 95% coverage rate for all vaccinations and 259 secondary school students were immunised, a coverage rate of 70-85%. Council also delivers influenza vaccinations for children and staff. In 2021-22, 71 influenza vaccines were administered.



Supported Playgroup

Supported Playgroups (SPGs) provide opportunities for local families with children aged 0-5 to come together to make social connections and learn simple, educational ways to play with their children.

Many parents require additional support to help their children achieve their potential health and development. And for some, getting to a community playgroup just isn't possible.

Our SPGs focus on sharing healthy food, linking playgroup to other events happening in the community and the wider world, as well as creating play ideas with simple items found at home – making play accessible no matter the economic situation of the family.

During 2021-22, we operated a group in Marnoo, an at-home service and have commenced expanding across the remainder of the shire. Twenty families and children attended our groups. These groups are fully funded by the Victorian Government. Supported playgroups also provided extra support to families during COVID-19 lockdown times by delivering craft packs to children and families.

NGShire Libraries

Libraries played an important role for the community during COVID-19 as it supported residents by offering assistance for COVID-19 check-in requirements.

During lock downs both libraries offered click and collect to ensure the community still had access to the library collection. During this financial year the libraries added over 2,300 more stock to the total collection of 24,549 items. There are over 1,900 active library members across the shire.

A community library cupboard was installed in Marnoo with stock from the Stawell library. This is an honesty system and has been well received by the community.

Summer Outdoor Pools

We had more than 10,344 visitors through the gates of the St Arnaud Swimming Pool to seek respite from the summer sun. The 'no fee' access to the pool, the fun water aerobics sessions and school group swimming saw a range of ages enjoy the beautiful pools for more than three months.

Once again the water slides of the Stawell Outdoor Pool were a draw card for many patrons travelling from near and far. School swimming lessons and carnivals saw usage of the outdoor pool during the school terms while kids and families enjoyed the pool and surroundings for summer picnics, birthday parties and everyday summer fun.

For the first time we ran a Swim and Survive program with 80 Students enrolled. We were also successful in a Building Better Regions grant of \$66,000 to install pool covers and additional shade to the site.

Stawell Sports and Aquatic Centre

The team at SSAC developed a business plan to help support the centre develop and grow. The vision statement for SSAC is "We are committed to providing fun and engaging programs and services to benefit the wellbeing of the community".

The plan focuses on four key areas of: Staff, Customer Service, Participation and Financial. Key pieces of work that were completed are:

- Customer Service Review
- Swim Program Review
- Membership Review.

SSAC was closed due to the COVID-19 Global pandemic for eight weeks, however we finished the year with 270 members and up to 330 Swim and Survive students during the peak summer months and had over 49,000 visits for the year.

During the closure period SSAC offered outdoor group fitness classes for the extended community, during this time we also focused on some maintenance and repair work, including infrastructure repairs, new carpet and new shower cubicles. SSAC has seen a large demographic of patrons, however notably the 50+ age group has been a consistently committed group participating in our Active Aging classes and leading the way with technology to comprise the greatest portion of virtual group memberships during our COVID-19 closure.



Lord Nelson Park Multipurpose Clubroom Development

The Lord Nelson Park Multipurpose Sporting Facility Development forms part of council's ten-year plan for the Lord Nelson Park St Arnaud Precinct. The now completed upgrade has seen the facility recognised as a key modern sport, recreation and community hub for the district.

The facility was completed in May 2022 and includes a commercial grade kitchen, unisex, female-friendly change rooms inclusive of all abilities access, umpire amenities, trainers and first aid room and inviting indoor and outdoor social spaces set to establish it locally as a very appealing venue for functions. An official opening ceremony was held on 6 May 2022 and was attended by the Hon. Jaala Pulford, Minister for Employment, Innovation, Medical Research and the Digital Economy, Small Business and Resources and Dr Anne Webster MP, Member for Mallee.

North Park Netball Court Redevelopment

The North Park Netball Court Redevelopment was a significant project providing a substantial benefit to the local community through installing three new netball courts, lighting, seating and storage infrastructure. The facility received substantial investment from the State Government and co contribution from council to continue to align its commitment to netball as an outcome of the 2018 Netball Strategy.

The facility was officially opened on 28 May 2022 by Ms. Danielle Green, Parliamentary Secretary for Sport.

Walkers Lake

Recreational water continues to be a significant contributor to the social and economic wellbeing of rural communities. Walkers Lake continues to host many visitors for skiing, fishing, recreational and natural environment enjoyment.

The Walkers Lake Advisory Group has established a list of draft actions to commence the process to deliver the outcomes of the management plan over the next 12 months. A qualified consulting agency has been engaged to complete a full ecology and cultural heritage review of the lake to assist the advisory group in completing actions from the management plan. Slashing was completed to reduce fire risk for the reserve and designated fire pits were placed in camping areas.

Data and Information Management

Business Transformation

2021-2022 again saw the continuation of projects aligned with the council plan goal of 'improving organisational effectiveness'.

During the year the Business Transformation Strategy 2022-26 was developed to provide a simple roadmap of where we are going and how we are going to get there, setting out clear actionable goals and the actions needed to achieve them. The strategy identified three key priorities that underpin all business transformation activities - accessibility, usability, and security - and these will be embedded into the approach and decision making for delivery of all future BT services.

Following on from last year's migration to our new Microsoft 365 platform we have been able to leverage the functionality to implement a new modern telecommunications system using Teams calling to replace our outdated phone system, and to work far more closely with our neighbouring councils

to collaborate on two major transformational projects.

These collaborations saw two funding applications submitted under the Rural Councils Transformation Program, for implementation of a new electronic records management system using the Microsoft platform, and for renewal of the partnering council's corporate systems.

The successful outcome of both applications means that council will receive significant funding to assist with these two important projects, and considerable planning has been undertaken to prepare for these projects to be delivered in the coming year.

A major component of these collaborative projects will be to not only review and improve processes, but to standardise and align processes across the partnering councils, allowing for opportunities to share resources and services in the future. Work has been undertaken to develop a strategy to provide a robust framework to ensure that this goal can be achieved.

This year also saw an upgrade to council's internet services resulting in improved speed and performance, as well as implementation of contingency measures for business continuity.

A significant amount of work was also undertaken in the development and delivery of council's Protective Data Security Plan, in line with the Office of the Victorian Information Commissioner's Victorian Protective Data Security Standards. The plan has now been developed into an action plan for implementation over the next three years.

With the transition to the new COVID-normal, many employees continue to be supported with equipment and technology to enable 'working from home', while hybrid technology has been investigated and is being implemented in council offices to support the new flexible working environment.

A mobile ICT asset tracking app has been developed and is now in use, to assist with improved

Governance Management and Other Information



management of council's ICT equipment, and will support further work to be undertaken in the coming year to improve ICT asset management activities. The Northern Grampians Shire Council is constituted under the *Local Government Act 2020* to provide good governance of its municipal district for the benefit and wellbeing of the municipal community. Council must in the performance of its role give effect to the overarching governance principles:

- council decisions are to be made and actions taken in accordance with the relevant law;
- priority is to be given to achieving the best outcomes for the municipal community, including future generations;
- the economic, social and environmental sustainability of the municipal district, including mitigation and planning for climate change risks, is to be promoted;
- the municipal community is to be engaged in strategic planning and strategic decision making;
- innovation and continuous improvement is to be pursued;
- collaboration with other councils and Governments and statutory bodies is to be sought;
- the ongoing financial viability of the council is to be ensured;
- regional, state and national plans and policies are to be taken into account in strategic planning and decision making;
- the transparency of council decisions, actions and information is to be ensured.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that council and its administration meet the community's priorities. The community has many opportunities to provide input into council's decision-making processes including community consultation, public forums and the ability to make submissions. Council's formal decision-making processes are conducted through council meetings. Council delegates the majority of its decision-making to council staff; these delegations are exercised in accordance with adopted council policies.

Council Meetings

Council meetings are held on the first Monday of each month at 12.30pm and venues for meetings alternate between Stawell and St Arnaud. Any additional unscheduled meetings or changes to the council meeting timetable are publicised through local media avenues. Meetings are open to members of the community and Public Question Time is a regular feature at council meetings, giving residents

the opportunity to ask questions on any council related matter. On 8 March 2022, council held its inaugural live-stream of an in-person council meeting. Council now records and livestreams the meetings on council's YouTube channel in accordance with its Audio-Visual Recording Policy. During 2021-22 there were 14 council meetings and three unscheduled council meetings.

The following tables provide a summary of councillor attendance at these meetings for 2021-22:

Councillor Meeting Attendance 2021-22			
	Council	Unscheduled Council	Briefings
No. of Meetings	14	3	40
Cr Lauren Dempsey	13	3	37
Cr Kevin Erwin	14	3	40
Cr Murray Emerson	14	3	40
Cr Tony Driscoll	13	3	37
Cr Trevor Gready	13	3	39
Cr Rob Haswell	14	2	39
Cr Eddy Ostarcevic	14	3	39

Councillor Briefings

Councillors and administration meet weekly, informally, for the purpose of discussing the business of council.

In 2021-22 40 councillor briefings were held.

Audit & Risk Committee Councillor Attendance	
No. of Meetings	4
Cr Kevin Erwin	4
Cr Murray Emerson	4

Conflict of Interest

By its very nature, local government is close to the community and it must be clear that personal or private interests do not affect the way duties for council are performed or compromise the ability to act in the public interest. Councillors are elected by the residents and ratepayers to act in the best interests of the community and that is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest.

The LGA 2020 defines the circumstances when there may be a conflict of interest and describes the actions that must be taken when a conflict exists. Council's Governance Rules set out the procedures by which conflicts of interest must be declared.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflicts of interests. During 2020-21 eight conflicts of interest were declared at council meetings and four conflicts of interest at informal meetings of councillors.

It is a new requirement of the *Local Government Act 2020* that councils must have a Councillor Gift Policy and council's policy adopted on 12 April 2021 includes procedures for the maintenance of a gift register. The 2020 Act also requires that council's Code of Conduct for Staff must include a gifts policy and in developing the Councillor Gift Policy, council amended the existing Gifts, Benefits & Hospitality Policy for council staff.

Councillor Allowances

Mayors and councillors are entitled to receive an allowance while performing their duty as an elected official. On 7 March 2022, in accordance with section 23A of the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019* (Vic), the Tribunal made the allowance payable to Mayors, Deputy Mayors and Councillors

(Victoria) Determination No. 01/2022. The Determination applies to all Mayors, Deputy Mayors and Councillors in all Victorian Councils and took effect from 18 December 2021.

The Determination sets a base allowance for each Council member and NGSC remains a Category 1 council).

Base Allowance (\$ per annum)				
	Category 1	Category 2	Category 3	Category 3
Mayors	\$74,706	\$96,470	\$119,316	\$238,634
Deputy Mayors	\$37,353	\$48,235	\$59,659	\$119,317
Councillors	\$24,080	\$30,024	\$35,972	\$53,957

The Determination provides for further scheduled annual increases to allowance values until 18 December 2025. The next increase will take effect on 18 December 2022.

Councillors are also entitled to a **Remote Area Travel Allowance**.

The Tribunal determined to:

- set a remote area travel allowance for a Council member who normally resides more than 50km by the shortest practicable road distance from the location or locations specified for the conduct of ordinary, special or committee meetings of the council, or any municipal or community functions which have been authorised by Council resolution for the Council member to attend
- set the remote area travel allowance at \$44 for each day on which one or more meetings or authorised functions were attended by the Council member up to a maximum of \$5,500 per annum.

Councillor Expenses

Councillors and delegated committee members are to be supported in undertaking their duties by assuring that reimbursement of expenses and access to resources and support are provided in an equitable manner to cater for their full participation in council business, while also recognising individual needs and circumstances. In accordance with the *Local Government Act 2020* council adopted its Council Expenses Policy on 3 August 2020.

The policy provides guidance on the reimbursement of out of pocket expenses and provision of support for councillors and members of delegated committees of council to enable them to perform their duties and to ensure that they are not financially or otherwise disadvantaged in

undertaking their official council duties. Guidance is also included on entitlements, the process for reimbursement and reporting requirements.

Council has implemented a number of statutory and better practice items to strengthen its management framework. Having strong governance and management frameworks leads to better decision making by council. Council's Governance and Management Checklist results are set out in the section below. The following items have been highlighted as important components of the management framework.

CEO Employment and Remuneration Committee

On 6 December 2021 council adopted its CEO Employment and Remuneration Policy and agreed to the Terms of Reference of the CEO Employment and Remuneration Committee.

The policy outlines the mechanism that will support the council in fulfilling its obligations for the employment, management and remuneration of the council's Chief Executive Officer and includes the establishment of the Committee.

Council has established the committee, appointed the full council to the Committee, appointed the independent member to the Committee and as Chair and set the rate of remuneration for the member.

The requirement for council to adopt a policy and establish a committee are requirements of the *Local Government Act 2020*.

Allowances and Expenses Paid to Councillors

The following tables contains a summary of the allowances and expenses to support the performance of the role paid to each councillor during the year:

Councillor Allowances	Allowance \$	Remote Area Travel Allowance \$	Council paid expenses directly \$	Total \$
Cr Tony Driscoll (Mayor)	69,615.39	520.00	20,899.99	91,035.38
Cr Lauren Dempsey	23,997.49	128.00	2,771.86	26,897.35
Cr Kevin Erwin	23,997.49	172.00	2,369.45	26,538.94
Cr Murray Emerson	23,997.49	172.00	3,460.42	27,629.91
Cr Trevor Gready	23,997.49	128.00	2,394.21	26,519.70
Cr Rob Haswell	23,997.49	172.00	1,955.29	26,124.78
Cr Eddy Ostarcevic PhD	23,997.49	652.00	1,791.73	26,441.22
Total	213,630.21	1,944.00	35,642.95	251,187.28

The *Local Government (Planning and Reporting) Regulations 2020* require councils to detail councillor expenses in their Annual Reports in five distinct categories and the below summary of council paid expenses amounting to \$35,642.95 is detailed below into these categories:

Councillor Expenses	Travel Expense \$	Car Mileage \$	Information & Communication Technology \$	Professional Development Expenses \$
Cr Tony Driscoll (Mayor)	0.00	19,201.98	1,581.93	20,899.99
Cr Lauren Dempsey	348.31	0.00	1,791.73	2,771.86
Cr Kevin Erwin	0.00	414.16	1,955.29	2,369.45
Cr Murray Emerson	0.00	125.01	2,730.41	3,460.42
Cr Trevor Gready	36.40	0.00	1,791.73	2,394.21
Cr Rob Haswell	0.00	0.00	1,955.29	1,955.29
Cr Eddy Ostarcevic PhD	0.00	0.00	1,791.73	1,791.73
Total	348.71	19,741.15	13,598.11	35,642.95

Audit and Risk Committee

Council must establish an Audit and Risk Committee, an independent advisory committee to council, established to:

- monitor the compliance of council policies and procedures with overarching governance principles and relevant legislation;
- monitor council financial and performance reporting;
- monitor and provide advice on risk management and fraud prevention systems and controls.

A Committee Charter sets out the appropriate authority, composition, meeting requirements and responsibilities of the committee to ensure good practice and compliance with the requirements of the *Local Government Act 2020*, and is supported by council's Audit Committee Guidelines.

The Audit and Risk Committee consists of three independent members and two councillors. Sitting independent members are Mr Peter Knights (Chair), Mr Tony Roberts and Mrs Lynn Jenz. Independent members are appointed for a three year term with the appointment of each staggered to ensure that only one new appointment is made in any one year. The Audit and Risk Committee meets at least four times a year and has authority to convene additional meetings, as circumstances require. The Chair is paid an annual allowance of \$2,000 and the independent members a remuneration of \$250 per meeting attended.



Audit & Risk Committee Independent Members	Remuneration
Mr Peter Knights	\$2,000.00
Mr Tony Roberts	\$0 (Donates time)
Mrs Lynn Jenz	\$1,000.00
Total	\$3,000.00

Records Management

Council has particular responsibilities under the *Public Records Act 1973* and has a current Records Management Policy which establishes a council wide consistency in the management of records and a framework for the creation, capture, access, management, storage and disposal of records of all agency functions, irrespective of format, within the council.

Council also has a current *Records Digitisation Policy* which establishes a framework for the conversion of hard copy documents (source records) to digital format and the subsequent disposal of the source records.

The policy is supported by the *Records Digitisation Procedure* which outlines the digitisation process in detail so that full, accurate and complete converted records will be generated.

It is mandatory for all Victorian government agencies that are digitising physical records with the view to disposing of the physical source records to comply with Public Records Office of Victoria (PROV) Digitisation Specifications.

Organisational Risk Management

During 2021-22, Council registered all of its strategic and operational risks into new risk management software that has the ability to manage risk performance and provide a simple reporting mechanism to inform the Audit and Risk Committee and Executive on the highest risks facing council, treatment plans developed and actioned and the meeting of timeframes.

Together with the Risk Management Strategy 2021, this ensures that council and management have a common and clear view of the purpose or risk management, the activities to be pursued and the plan to build risk management capability and maturity.

The Risk Committee met quarterly and over this period the matters considered by the committee included:

- Review of findings from Local Government Inspectorate/Ombudsman reports
- Monitoring of implementation and compliance with relevant legislative updates
- Review of internal/external audit findings and best practice forums for improvement opportunities
- Review of new and updated council policy and strategy to ensure inclusion of adequate risks control measures
- Review of high risk incidents including any privacy breaches
- Monitoring and reporting risk management maturity objectives to the Executive Leadership Team and the Audit and Risk Committee
- Setting risk management key performance indicators.

Complaints Policy

The *Local Government Act 2020* requires council to develop and maintain a complaints policy and sets out the matters to be included.

On 8 November 2021 council adopted its Complaints Policy in line with the 2015 and 2019 Victorian Ombudsman's Examinations of councils' complaint handling practices and subsequent Ombudsman's Councils and Complaints – A Good Practice Guide 2021.



Contracts

Council adopted an updated Procurement Policy in accordance with section 108 of the *Local Government Act 2020* at its meeting held 6 December 2021. Prior to the adoption of the Procurement Policy, council did not enter into any contracts valued at \$150,000 or more for services or \$200,000 or more for works or more of a kind specified in section 186(5)(a) and (c) of the *Local Government Act 1989*. It also did not enter into any other contracts valued at \$150,000 or more for goods or services or \$200,000 or more for works without engaging in a competitive process. In accordance with section 10(c)(ii)(A) of the *Local Government (Planning and Reporting) Regulations 2020*, the following table is a list of contracts entered into by council valued above the contract value at which the council must invite a tender or seek an expression of interest under its Procurement Policy (i.e. \$150,000 for goods and services, \$200,000 for works - see table at bottom of page.

In accordance with section 10(c)(ii)(B) of the *Local Government (Planning and Reporting) Regulations 2020*, Council did not enter any contracts valued above the contract value at which council must invite a tender or seek an expression of interest under its Procurement Policy but for which the council did not invite a tender or seek an expression of interest and which did not meet the conditions for the council to purchase goods or services without inviting a public tender or seeking an expression of interest.

Contract Description	Contractor
Provision of Street Cleaning Services	Above All Cleaning Services (Vic) P/L
Supply & Install Sewer Pump Station - Sloane Street, Stawell	S & R Engineering & Construction Pty Ltd
Stawell, North Park Soccer Pitch Lighting	Laser Electrical Horsham
Stawell Library Refurbishment	Onleys Holdings Pty Ltd

Freedom of Information

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the *Freedom of Information Act 1982* council is required to publish certain statements in its annual report.

The *FOI Act* provides the opportunity for public access to council documents and establishes a legally enforceable right for the community to access information in document form held by council.

The officer with authority to make a decision in relation to a request for access to documents under the *Act* is Ms Mary Scully, Manager, Governance and Civic Support. All requests for information must be in writing and require the payment of an application fee.

Council received nil requests under Freedom of Information for the period 1 July 2021 to 30 June 2022. There were no applications for review of a decision made and no disciplinary action taken against any person in respect of the administration of the *Act*. Nil fees were collected or waived by council.

A report of the operation of the *Act* is prepared each year and a copy of each report is available for public inspection during ordinary business hours at council's Customer Support Centre at the Stawell Town Hall. Publications under Section 7 and 8 of the *Freedom of Information Act 1982* are available to the public and can be obtained by contacting the Freedom of Information Officer.

Public Interest Disclosures

The *Public Interest Disclosures Act 2012 (the Act)* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures.

In accordance with section 69 of the *Act* a council must include in their Annual Report information about how to access the procedures established by the Council under Part 9 of that *Act*. Procedures on how to make a disclosure are publicly available on council's website.

Council is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year. During 2021-22 no disclosures were notified to council officers appointed to receive disclosures, or to the Independent Broad-based Anti-corruption Commission (IBAC).

Road Management Act Ministerial Direction

In accordance with section 22 of the *Road Management Act 2004*, council must publish a copy or summary of any ministerial direction in its Annual Report. No such ministerial directions were received by council during the financial year.

Australia Day Awards 2022

In 2022, Northern Grampians Shire marked Australia Day with celebrations in Stawell, St Arnaud, Marnoo and Stuart Mill.

All events were well attended and Stawell and St Arnaud had the pleasure of hosting Australia Day ambassadors Tonia Todman and Tony Cavanagh.

Kara Kara Ward

- Citizen of the Year - Russell Steel
- Senior Citizen of the Year - Colin Forster
- Young Citizen of the Year - Rachel Hendry
- Community Event of the Year - Lions Club of St Arnaud.

Stawell, Central and South West Wards

- Citizen of the Year - Raie Gale and June Raeburn
- Local Hero - Helen Kennedy
- Young Citizen of the Year - Sienna Santuccione and Charlie Wilson
- Community Event of the Year - Stawell Interchurch Welfare.



Transparency

Council is required to provide in its Annual Report a summary of the information which is publicly available for the purposes of the Council's *Public Transparency Policy* and the ways in which that information can be accessed by members of the municipal community.

The following documents are made available for public inspection in a number of formats including the council's website. On the website there is a list of all documents council makes available including public registers; alternatively by contacting council's Governance Team on 03 5358 8700. All documents for which council has a legislative requirement to make available to the public are also listed in the council's *FOI Part II Statement* on our website.

Information publicly available under the *Local Government Act 2020* or any other Act

Type	Description	Ways in which information is made publicly available
Agendas and minutes	Agendas and minutes of council meetings other than agendas and minutes relating to a part of a meeting which was closed to members of the public.	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Amendment of Licence	Council must make available at its offices for inspection free of charge a copy of an application referred to it under section 20A(6)(a) and any accompanying plans/specifications for works approval within the meaning of section 19B. s.20A(6)(ba) <i>Environment Protection Act 1970</i>	Available for inspection at Council offices during office hours.
Authorised Officers	s.224(1A) LGA 1989 Council must maintain a register that shows the names of all people appointed by it to be authorised officers.	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours on request.
Building Permits	Council has a duty to make documents available on request of owner or mortgagee or person authorised in writing by the owner or mortgagee. r.50 <i>Building Regulations 2018</i>	Available on request from Council offices. See website for contact details www.ngshire.vic.gov.au
Campaign Donation Returns	The CEO must ensure that within 14 days after a specified period that a summary of each election campaign donation return submitted to him is made available. s.307(2) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours on request.
Campaign Donation Returns	If an election campaign donation return is given after the end of the period specified in section 306(1), the Chief Executive Officer must ensure that a summary of the return is made available on the Council's internet site. s.307(3) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours.
Campaign Donation Returns	The Chief Executive Officer must ensure that a summary of an election campaign donation return is made available on the Council's internet site until the close of the roll for the next general election. s.308(2) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available or inspection at Council Offices during office hours.
Campaign Donation Returns	The Chief Executive Officer must ensure that a copy of an election campaign donation return is available for inspection at the office of the Council during normal office hours for a period of 4 years from the date that is given under s.306. s.308(3) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours.

Cemetery records	Council as a Cemetery Trustee has a duty to make information in records available to the public for historical or research purposes. s.60(1) <i>Cemeteries and Crematoria Act 2003</i>	Available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Cemetery records	Council as a Cemetery Trustee has a duty to make plans of existing place of interment available to the public. s.70(2) <i>Cemeteries and Crematoria Act 2003</i>	Available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Delegations by Council	Council must keep a public register of delegations made under section 11 of the Act s.11(8) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours on request.
Delegations by CEO	A Chief Executive Officer must keep a register of delegations made under section 47 of the Act s.47(7) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours on request.
Designated bushfire prone areas map	Council has a duty to make a copy of the most recent map of designated bushfire prone areas under subsection (7) prepared by the Minister available for inspection. s.192A(8) <i>Building Act 1993</i>	Available for inspection by members of the public without charge, during business hours, at Council offices.
Designated bushfire prone areas map	Council has a duty to make a copy of the most recent map of designated bushfire prone areas under s.r.7 prepared by the Minister available for inspection. r.155(8) <i>Building Regulations 2018</i>	Available for inspection by members of the public without charge during business hours at the office of the council.
Designated special areas	Council has a duty to make up to date copy of each designated special area map, applicable to Council's municipal district, available to the public for inspection. r.149(4) <i>Building Regulations 2018</i>	Available for inspection at council offices during office hours.
Differential Rate	A Council which declares a differential rate must ensure that copies of the following information are available on its Internet website and for public inspection at the Council office-(a) the definition of the types or classes of land which are subject to the rate; (b) the objectives of the differential rate;(c) the rate an amount of rates payable in relation to each type or class of land and what proportion of the total rates and charges this represents;(d) any other information which the Council considers it necessary to make available. s.161(3) <i>Local Government Act 1989</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours.
Dog and Cat Register	<ol style="list-style-type: none"> Council is required to keep a register of all registered cats and dogs and make the register available. A person, upon payment of a fee fixed by Council, can make a record of the information contained in the registration of a dog or cat, or obtain a certificate from Council setting out all or any requested particulars in relation to the registration of a dog or cat. s.18 <i>Domestic Animals Act 1994</i> 	<ol style="list-style-type: none"> Available during office hours for any person to inspect, upon payment of a fee fixed by Council. A person can make a record or obtain a certificate of registration details.
Financial plan	5 Statements describing financial resources (1) For the purposes of section 91(3)(a) of the Act, the statements describing the financial resources must be in the form set out in the Local Government Model Financial Report. (2) For the purposes of section 91(3)(d) of the Act, the prescribed matters include a statement of capital works for the financial years to which the statements describing the financial resources referred to in section 91(3)(a) of the Act relate. r.5 <i>Local Government (Planning and Reporting) Regulations 2020</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request

Financial plan	6 Statements describing other resource requirements For the purposes of section 91(3)(d) of the Act, the prescribed matters include the following— (a) a statement of human resources; (b) a summary of planned expenditure in relation to the human resources referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as— (i) permanent full time who are— (A) women; or (B) men; or (C) persons of self-described gender; or (ii) permanent part time staff who are— (A) women; or (B) men; or (C) persons of self-described gender; (c) a summary of the planned number of full time equivalent Council staff referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as— (i) permanent full time staff who are— (A) women; or (B) men; or (C) persons of self-described gender; or (ii) permanent part time staff who are— (A) women; or (B) men; or (C) persons of self-described gender. <i>r.6 Local Government (Planning and Reporting) Regulations 2020</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request
Food Act Administration	Council must publish in its Annual Report any direction given under s.7E(1) from the Minister in relation to any matter concerning the administration of the <i>Food Act 1984</i> . s.7E(6) <i>Food Act 1984</i>	Annual Report is available on www.ngshire.vic.gov.au
Food Safety Audits	Council has a duty to ensure that information relating to costs of a food safety audit are available for inspection by the public. s.19U(4) <i>Food Act 1984</i>	Available for inspection at Council offices during office hours.
Food Safety Audits	Council has a duty to ensure that the method of determining a fee under subsection 3(a) and the considerations that apply under subsection (4) are available for inspection by the public. s.19UA(5) <i>Food Act 1984</i>	Available for inspection at Council offices during office hours.
Freedom of Information Annual Report	Council must make available a copy of each report of the operation of the FOI Act under s.65AA. s.65AA(3) <i>Freedom of Information Act 1982</i>	Available for public inspection during ordinary office hours at the main office of the council.
Freedom of Information Part II Statement	The CEO must publish a statement specifying the documents in its possession to which s.11 applies. s.11(2)(a) <i>Freedom of Information Act 1982</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Freedom of Information Procedures and Guidelines	Council must make available for inspection and purchase certain documents provided by it for the use or guidance of, or are used or may be used by the Council or its officers in making decisions or recommendations. These include interpretations of legislation and schemes, manuals, procedures, policies, guidelines, practices, precedents and documents referred to assist to make decisions as set out in section 8. s.8 <i>Freedom of Information Act 1982</i>	A list of documents available is listed in the FOI Part II Statement available on www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Gender Equality Action Plan	Council must prepare a Plan to include results of a workplace gender audit and strategies and measures for promoting gender equality in the workplace. s.10 <i>Gender Equality Act 2020</i> Within a reasonable time after submitting the Gender Equality Action Plan to the Commissioner, a council must publish the completed Gender Equality Action Plan on its website. s.12(3)(a) <i>Gender Equality Act 2020</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au

	Council must prepare progress a report on the GEAP and submit it to the Commissioner every 2 years. s.19(1) <i>Gender Equality Act 2020</i> and publish its progress report on its website as soon as reasonably practicable after it is submitted. s.20 <i>Gender Equality Act 2020</i>	Report publicly every two years on progress of plan (Currently in development)
Licensing of Premises/Works Approval referral	Council must make available a copy of an application and any accompanying documents for a licence for certain premises that required a works approval to be obtained that had not been obtained and the works have been completed / substantially completed. s.20(8) (ba) <i>Environment Protection Act 1970</i>	Available for inspection at Council offices free of charge.
Local Laws	(3) The Council must publish a notice stating— (a) the objectives of the proposed local law; and (b) the intended effect of the proposed local law; and (c) that a copy of the proposed local law is available for inspection— (i) at the Council's office; and (ii) on the Council's Internet site; and (d) the community engagement process that applies in respect of the making of the local law. (4) A notice under subsection (3) must be published— (a) on the Council's Internet site; and (b) in any other manner prescribed by the regulations for the purposes of this section. (5) The Council must ensure that a copy of the proposed local law is available for inspection— (a) at the Council's office; and (b) on the Council's Internet site. (6) If— (a) the Council proposes to alter a proposed local law in respect of which notice has been given under subsection (3); and (b) the alteration will affect the rights or responsibilities of any person— the Council must comply with subsections (2) to (5) and conduct a further community engagement process in respect of the proposed alteration. s.73 <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours.
Local Laws	s.74(4) After a local law is made, the Council must publish a notice stating— (a) the title of the local law; and (b) the objectives of the local law; and (c) the effect of the local law; and (d) that a copy of the local law is available for inspection— (i) at the Council's office; and (ii) on the Council's Internet site. (5) A notice under subsection (4) must be published— (a) in the Government Gazette; and (b) on the Council's Internet site; and (c) in any other manner prescribed by the regulations for the purposes of this section. s.74 <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours.
Local Laws	s.75 Availability of a local law The Council must ensure that a copy of a local law made under section 74 is available for inspection— (a) at the Council's office; and (b) on the Council's Internet site. s.75 <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours.
Local Laws	s.76(2) If a local law has applied, adopted or incorporated any matter contained in any document, code, standard, rule, specification or method as formulated, issued, prescribed or published from time to time and that document, code, standard, rule, specification or method is at any time amended, until the Council causes notice to be published of that amendment, the document, code, standard, rule, specification or method is to be taken to have not been so amended. (3) A notice under subsection (2) must be	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours.

	published— (a) on the Council's Internet site; and (b) in any other manner prescribed by the regulations for the purposes of this section. (4) The Council must ensure that a copy of any document, code, standard, rule, specification or method which contains any matter incorporated in a local law is available for inspection— (a) at the Council's office; and (b) on the Council's Internet site. s.76 <i>Local Government Act 2020</i>	
Minutes	Minutes of meetings of delegated committees established by council other than agendas and minutes relating to a part of a meeting which was closed to members of the public.	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Neighbourhood Safer Places Plan	Council has a duty to publish and make available its Neighbourhood Safer Places Plan. s.50F(4) <i>Country Authority Act 1958</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council offices during office hours free of charge.
Personal interest returns	The CEO must publish on its website and ensure it is available for inspection at the council office a summary of the personal interests information disclosed in the last personal interests returns lodged. s.135(3) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours.
Personal Interests Returns	Public access to summary of personal interests (1) For the purposes of section 135(2)(b) of the Act, the following matters are prescribed— (a) the name of the specified person; (b) all positions held by the specified person as a Councillor, member of a delegated committee or member of Council staff; (c) the date the specified person lodged the preceding personal interests return; (d) a summary of the information disclosed in the specified person's preceding personal interests return, except the matters listed in subregulation (2), which contains sufficient information to identify the type and nature of the interests disclosed in the return. (2) For the purposes of section 135(2)(c) of the Act, the matters required to be excluded are the following— (a) the monetary value or amount of any of the following— (i) income; (ii) shares; (iii) any beneficial interests other than income or shares; (iv) any debt; (b) the street address and number of any land owned by the specified person, or in which the specified person has a beneficial interest, if the land is the principal place of residence of any person; (c) the information which the specified person has requested in writing not to be included, but only if the Chief Executive Officer considers that including the information would— (i) be reasonably likely to place the personal safety of any person at risk; or (ii) unreasonably expose a business, commercial or financial undertaking to disadvantage. r.10 <i>Local Government (Governance and Integrity) Regulations 2020</i> .	
<p>For the purposes of the <i>Planning and Environment Act 1987</i> council makes a document available in accordance with the <i>public availability requirements</i> in s.197A if council makes the document or register available-</p> <ol style="list-style-type: none"> 1. In person at council offices during office hours 2. Both electronically s.197E; and 3. On request to inspect at council offices during office hours.197D <p>A document or register made available in accordance with the requirements set out in this section must be made available free of charge unless otherwise provided by this Act.</p>		

<p>Note: Council does not make its planning registers available electronically or on its website. It makes it permits and registers available at Council offices for any person to inspect during office hours free of charge to comply with information privacy principles.</p>		
Victorian Planning Provisions	Duty to make a copy of the Victorian Planning Provisions and other documents available in accordance with public availability requirements. S.4(2) <i>Planning and Environment Act 1987</i>	Available in accordance with the <i>public availability requirements</i> .
Planning Permit Applications	Council has a duty to make a copy of matter considered under s.60(1A)(g) available for inspection free of charge. r.25(a) and r.25(b) <i>Planning & Environment Regulations 2015</i>	Available in accordance with the <i>public availability requirements</i> .
Planning Permit Applications	Council must keep a copy of each agreement indicating any amendment made to it available in accordance with the public availability requirements. s.179(2) <i>P&E Act 1987</i>	Available at Council offices for any person to inspect during office hours free of charge.
Planning Permit Applications	Council has a duty to make a copy of matter considered under s.60(1A)(g) available for inspection free of charge. r.25(a) and r.25(b) <i>Planning & Environment Regulations 2015</i>	Available at Council offices for any person to inspect during office hours free of charge.
Planning Permit Applications	Council must make a copy of every permit issued under section 97F by the Minister available in accordance with the public availability requirements. s.97G(6) <i>P&E Act 1987</i>	Available at Council offices for inspection by any person during office hours free of charge.
Planning Permit Applications	<ol style="list-style-type: none"> 1. Council is required to make a copy of every application and the prescribed information supplied in respect of it, available in accordance with the public availability requirements. Part 4, Division 1, s.51 <i>Planning & Environment Act 1987</i> 2. Council is required to make a copy of every objection available in accordance with the public availability requirements. s.57(5) <i>Planning & Environment Act 1987</i> 	<ol style="list-style-type: none"> 1. Available from Council offices for any person to inspect during office hours free of charge until the end of the latest period during which an application for review may be made under section 77, 79, 80 or 82 in relation to the application or the permit, or if an application for review is made to the Tribunal within that period, until the application is determined by the Tribunal or withdrawn. Whilst the application for a permit is current any person may come into the office and inspect all the documents on the planning application file. 2. Available for any person to inspect during office hours free of charge until the end of the period during which an application may be made for review of a decision on the application.
Planning Scheme Amendments	The planning authority that prepared an amendment and any person who is given a copy of an amendment under section 17(1)(a) or (c) must make the amendment , the explanatory report, any document applied, adopted or incorporated in the amendment and any accompanying agreement available in accordance with the public availability requirements. Part 3, Division 1, s.18 <i>Planning & Environment Act 1987</i>	Available for inspection at Council offices during office hours free of charge until the amendment is approved or lapses.

Planning Scheme Amendments	Council must make available the copy and any documents lodged with it. s.4H <i>Planning & Environment Act 1987</i>	Available at Council offices for inspection during office hours for any person free of charge for 2 months after the amendment comes into operation and after that period on payment of the prescribed fee.
Planning Scheme Amendments	<ol style="list-style-type: none"> Council may make the panel's report available in person in accordance with the requirements set out in s.197B. During the inspection period, the Council must make the panel's report available in accordance with the public availability requirements. A report made available for inspection under ss. 26(1) must be kept available for inspection <ol style="list-style-type: none"> beginning on the day after the day on which council decides whether or not to adopt the amendment or the day that is 10 business days after the day council received the panel's report; and until the end of two months after the amendment comes into operation or lapses. s.26(1) and (2) <i>Planning & Environment Act 1987</i> 	Available for inspection at Council offices during office hours as required.
Planning Scheme Amendments and schemes (approved)	During the inspection period, Council must make the copy of an approved amendment to a planning scheme and any documents lodged with it available in accordance with the public availability requirements. [Division 4, s.41 <i>Planning & Environment Act 1987</i>	Available at Council offices for inspection during office hours for any person free of charge for 2 months after the amendment comes into operation and after that period on payment of the prescribed fee.
Planning Scheme Amendments and schemes (approved)	Council must keep a copy of the planning scheme incorporating all amendments to it and of all documents lodged with those amendments under s.40 available in accordance with the public availability requirements. Division 4, s.42 <i>Planning & Environment Act 1987</i>	Available at Council offices for inspection during office hours for any person free of charge.
Planning Scheme Amendment Submissions	The planning authority must make a copy of every submission available in accordance with the public availability requirements until the end of two months after the amendment comes into operation or lapses. Division 2, s.21(2) <i>Planning & Environment Act 1987</i>	Available for inspection at Council offices during office hours until the end of two months after the amendment comes into operation or lapses.
Power of entry register	Council has a duty to make the register required under s.230(2) available. s.230(7)(b) <i>Building Act 1993</i>	Available for inspection by the Authority on request and at a time agreed to between Council and the Authority.
Public Health & Wellbeing Plan	Council has a duty to make a copy of its current municipal public health and wellbeing plan available. s.26(7) <i>Public Health & Wellbeing Act 2008</i>	Available at Council offices for any person to inspect during office hours.
Public Interest Disclosures Procedures	Council has a duty to make procedures established under s.58 available. s.59(4) <i>Public Interest Disclosures Act 2012</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 53588700 or email ngshire@ngshire.vic.gov.au
Register of Building, Occupancy Permits and Temporary Approvals	Council is required to keep a register of all building permits issued, and make the register available during office hours for any person to inspect free of charge. s.31(2) <i>Building Act 1993</i>	Available for inspection at Council offices during office hours for any person free of charge.

Register of Occupancy Permits and Temporary Approvals	Council is required to keep a register of all occupancy permits and temporary approvals and amendments given to it and make the register available. s.74(2) <i>Building Act 1993</i>	Available for inspection for any person at Council offices during office hours free of charge.
Register of Orders	Council is required to keep and make available a register of all emergency orders, building notices or building orders given to Council. s.126(2) <i>Building Act 1993</i>	Available for inspection for any person at Council offices during office hours free of charge.
Register of Public Roads	A road authority must ensure that the register of public roads is available. (It is sufficient for the purposes of subsection (5) if a copy of the register of public roads is published on an Internet website maintained by the road authority.) s.19(5) & 19(5A) <i>Road Management Act 2004</i>	Available on website www.ngshire.vic.gov.au Available at Council offices for inspection by members of the public free of charge, during normal office hours.
Registration Authority	Council has a duty to maintain records of registration of food premises. If a person requests information held in the records in relation to a particular food premises. s.43(3) <i>Food Act 1984</i>	Available on request at Council offices during office hours free of charge .
Road Management Plan Review	Council has a duty to produce a written report of review of road management plan and make the report available. r.9(2) <i>Road Management (General) Regulations 2016</i>	Available on website www.ngshire.vic.gov.au Hard and soft copies are available upon request 03 5358 8700 or email ngshire@ngshire.vic.gov.au
Roadside Weed and Pest Animal Management Plan	<ol style="list-style-type: none"> Council must publish the approved plan on its website as soon as practicable after the plan is approved. s.22(1) <i>Catchment and Land Protection Act 1994</i> Council has a duty to ensure copies of the plan are available for inspection during normal office hours s.22(2) <i>Catchment and Land Protection Act 1994</i> Council has a duty to ensure a consolidated version of the plan is available for inspection. s.22M(2) <i>Catchment and Land Protection Act 1994</i> Council must publish a consolidated version of its plan on its website as soon as practicable after a variation to the plan is approved under section 22K or 22L. s.22M(1) <i>Catchment and Land Protection Act 1994</i> Council must ensure that copies of the consolidated version of its approved plan are available for inspection during normal office hours at its offices. s.22M(2) <i>Catchment and Land Protection Act 1994</i> 	<p>Available on website www.ngshire.vic.gov.au</p> <p>Available for inspection at Council offices during normal office hours.</p>
Subdivision Permits	Council has a duty to make a register available for inspection. r.33(4) <i>Subdivision (Procedures) Regulations 2016</i>	Available at Council offices for inspection by members of the public free of charge, during normal office hours.
Summary of Personal Interest Returns	CEO must publish a summary of personal interests on the Council's internet site and ensure that the summary of personal interests is available for inspection at the Council office. s.135(3) <i>Local Government Act 2020</i>	Available on website www.ngshire.vic.gov.au Available for inspection at Council Offices during office hours.
Water Management Plan	Duty to keep copy of approved management plan available for inspection. s.32H <i>Water Act 1989</i>	Available at Council offices for inspection by members of the public free of charge, during normal office hours.

Governance and Management Checklist

The following are the results in the prescribed form of council's assessment against the prescribed governance and management checklist.

Governance and Management Items	Assessment	
1. Community engagement policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)	Adopted in accordance with section 55 of the Act. Date of adoption: 1 March 2021.	✓
2. Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Date of commencement of current guidelines: 1 March 2021.	✓
3. Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)	Adopted in accordance with section 91 of the Act. Date of adoption: 25 October 2021.	✓
4. Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Draft Asset Plan adopted in principle prior to Community Consultation at the 27 June 2022 Council Meeting. Date of adoption: Scheduled for 5 September 2022.	X
5. Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)	Adopted in accordance with section 93 of the Act. Date of adoption: 23 May 2022.	✓
6. Annual Budget (plan under s.94 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 94 of the Act. Date of adoption: 27 June 2022	✓
7. Risk Policy (policy outlining council's commitment and approach to minimising the risks to Council's operations)	<i>Risk Management Policy</i> Date of commencement of current policy: 8 February 2022	✓
8. Fraud Policy (policy outlining council's commitment and approach to minimising the risk of fraud)	<i>Fraud Prevention Policy</i> Date of commencement of current policy: 30 June 2017	✓
9. Municipal Emergency Management Plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency mitigation, response and recovery)	Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> . Date of preparation: 2 June 2020	✓
10. Procurement Policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)	Adopted in accordance with section 108 of the Act. Date of adoption: 6 December 2021	✓
11. Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	<i>Business Continuity Management Plan</i> , currently being reviewed. Date of commencement of current plan: 18 February 2014	✓

12. Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Included in the <i>Business Continuity Management Plan</i> . Date of approval: 18 February 2014	✓
13. Risk Management Framework (framework outlining council's approach to managing risks to the council's operations)	<i>Risk Management Framework</i> Date of commencement of current framework: 7 May 2021	✓
14. Audit and Risk Committee (see sections 53 and 54 of the Act)	Established in accordance with section 53 of the Act. Date of establishment: Scheduled for 5 September 2022	✓
15. Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Internal audit projects are selected from items identified within the council's Risk Register and appropriately qualified persons/organisations engaged to undertake the audit. Accounting professionals are employed when the project is relevant to their skill set.	✓
16. Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)	<i>Performance Reporting Procedure</i> Date of adoption by Senior Leadership Team: 25 August 2015	✓
17. Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first 6 months of the financial year)	<i>Council Action Plan Report</i> provides the key actions that Northern Grampians Shire Council will deliver over the next 12 months to accomplish the strategic objectives set out in the Council Plan. Revised Council Plan 2021-25 was adopted by Council on 27 June 2022. CAMMS software is populated to track the Council Plan objectives, strategies and actions for 2021-25. Date of report: 27 June 2022	✓
18. Quarterly budget reports (quarterly reports to the Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variations)	Reports presented to council in accordance with section 97(1) of the Act Dates reports presented: 6 December 2021, 7 March 2022, 6 June 2022 and scheduled for 5 September 2022.	✓
19. Risk reports (monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Risk reporting is understood to be an important area for Local Government. The Audit & Risk Committee monitors strategic and operational risks and reports to the Executive Leadership Team monthly and to each Audit & Risk Committee meeting to provide the opportunity to comment on Council's direction and operational management of risk. Dates of reports: 21 July 2021, 16 September 2021, 2 February 2022 and 27 April 2022.	✓

Governance and Management Checklist (cont.)

<p>20. Performance reports (six month reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 98 of the Act)</p>	<p>Performance reporting legislation progress report provided to council for the six months ended 31 December 2018.</p> <p>Date of reports: 1 July 2018 to 31 December 2018 reported to council 9 April 2018</p>	<p>✓</p>
<p>21. Annual Report (annual report under sections 98 and 99 of the Act containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 100 of the Act.</p> <p>Date statements scheduled to be presented: 26 September 2022 24 October 2022</p>	<p>✓</p>
<p>22. Councillor Code of Conduct (code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters).</p>	<p>Reviewed and adopted in accordance with section 139 of the Act.</p> <p>Date reviewed and adopted: 1 February 2021</p>	<p>✓</p>
<p>23. Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)</p>	<p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act.</p> <p>Date of review under section 11(7): 4 April 2022</p>	<p>✓</p>
<p>24. Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance Rules adopted in accordance with section 60 of the Act</p> <p>Date Governance Rules adopted: 3 August 2020</p> <p><i>Governance Rules 2022 are currently in review and scheduled for 5 September Council Meeting.</i></p>	<p>✓</p>

I certify that this information presents fairly the status of Council's governance and management arrangements.

 <p>Liana Thompson Chief Executive Officer Dated: 30 June 2022</p>	 <p>Cr Murray Emerson Mayor Dated:</p>
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Environment and Community Safety Initiatives

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, council is required to prepare a Domestic Animal Management Plan (DAMP) at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the Domestic Animal Management Plan 2021-25 on 8 November 2021. The purpose of the DAMP is to:

- Document current processes and practices under NGSC animal management responsibilities
- Increase compliance with the *Domestic Animals Act 1994*
- Increase pet owners' knowledge of the principles of responsible pet ownership
- Enhance community safety and awareness
- Assist the Bureau of Animal Welfare to achieve its stated objectives of reducing the numbers of dogs and cats being euthanised
- Maximise the numbers of dogs and cats that are registered in the NGSC municipality
- Take community views on animal management matters into account
- Comply with the relevant provisions of the *Domestic Animals Act 1994*.

Service Improvements

- Commencement of a Pound Upgrade to meet compliance under the *Code of Practice for Pounds and Shelters* and to increase capacity in times of an emergency.
- Program targeted to manage the high volume of unregistered animals across the

shire. Early indications show an increase in registrations to date.

- Ten Year review of the General Local law, completed and endorsed by council in late 2022.

Areas of success from the 2017-2021 DAMP

- The numbers of domestic animals euthanised in the NGSC was reduced by over 50%- this was enabled by formation of new relationships with Rescue Groups across the whole of Victoria and creating new procedures for rehoming and adopting via council's Website and Social Media page.
- Dogs off leash in recreational open spaces was targeted - planned patrols of "hot spots" provided an opportunity to educate the community on legislative requirements for dogs in public spaces.
- Increased distribution of Responsible Pet Ownership information
- Increase in number of NTC issued for non-compliance under the *Domestic Animal Act*.

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, council is required to publish a summary of any ministerial directions received during the financial year in its annual report. No such ministerial directions were received during the financial year.

Financial Sustainability Initiatives

Keeping Financials in Check

Council continues to meet its reporting and accountability requirements. The Audit and Risk Committee focuses on identified risks to the organisation, risk management, financial and governance responsibilities and review processes to provide assurance regarding the council's performance.

Work towards long term sustainability is ongoing. Council maintains a 10 year Financial Plan which provides the context for resource allocation decisions and is the base of each year's budget.

Council has also been systematically assessing its services to review what is offered and how it is offered. The aim is to ensure services provided to the community match or exceed expectations, and are delivered at a value they are prepared to pay. In the process council seeks to provide services in a smarter and more innovative way. The rate cap set by the state government limited the income council can raise, therefore proving the relevance of service reviews to our future sustainability.

Although these reviews will mean making difficult decisions and changing the services we deliver to the community, council is aiming to maintain a viable cash position to ensure financial sustainability in the long-term.

...these reviews will mean making difficult decisions and changing the services we deliver to the community...to ensure financial sustainability in the long-term.



Internal Audit

The internal audit function is designed to provide independent and objective assurance that the appropriate processes and controls are in place across council. Internal audit projects are selected from items deemed to be of inherently high risk and appropriately qualified persons/organisations are engaged to

undertake the audit. Third party audits and inspections by WorkSafe are reviewed by the Audit and Risk Committee and progress on addressing any issues raised is monitored. Council completed a review of the internal audit function during the 2021-22 year and has a work plan in place for the 2022-23 year.

External Audit

Council is externally audited by the Victorian Auditor-General. For the 2021-22 year the annual external audit of council's Financial Statements and Performance Statement was conducted by the Victorian Auditor-General's representative. The external auditors attend the September Audit and Risk Committee meeting to present the annual Independent Audit Report. The external audit management letter and responses are also provided to the Audit and Risk Committee.

Report of Operations

Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of results in the comments.

Service / indicator / measure	Results				Comments
	2019	2020	2021	2022	
Aquatic Facilities Service standard <i>Health inspections of aquatic facilities</i>	0.50	0.50	0.50	0.50	
[Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]					
Utilisation <i>Utilisation of aquatic facilities</i>	4.07	4.43	3.25	5.22	Recovering to Pre-covid numbers with some additional growth in the service
[Number of visits to aquatic facilities / Municipal population]					
Service cost <i>Cost of aquatic facilities</i>	New in 2020	\$6.52	\$9.01	\$7.43	Increased use compared to last year as the facility os more open after covid.
[Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]					
Animal Management Timeliness <i>Time taken to action animal management requests</i>	10.72	4.52	3.64	4.87	Number of days is higher due to limited staff capacity and merit workflows not being updated to reflect correct timeframes.
[Number of days between receipt and first response action for all animal management requests / Number of animal management requests]					
Service standard <i>Animals reclaimed</i>	23.03%	45.75%	51.49%	40.72%	Pet owners lifestyle changes during COVID-19 has impacted these areas. 'Kitten season' has seen a massive increase to impound numbers from stray cats.
[Number of animals reclaimed / Number of animals collected] x100					

<i>Animals rehomed</i>	New in 2020	25.51%	29.10%	48.42%	More animals rehomed through other agencies as NGS did not have capacity. Community has grown meaning more people want animals. 84Y and adoption seen as same thing.
[Number of animals rehomed / Number of animals collected] x100					
Service cost <i>Cost of animal management service per population</i>	New in 2020	\$19.48	\$14.33	\$12.33	A reduction in population means more animals departed. A lower of number of animal registered with Council sees less time for officers to spend on animals wandering within the municipality, but also registered animals being returned home to owners without cost. A reduction in the number of working staff has contributed to the figures being below last year.
[Direct cost of the animal management service / Population]					
Health and safety <i>Animal management prosecutions</i>	New in 2020	0.00%	0.00%	100.00%	One prosecution had taken place, animal was successfully rehomed in a more suitable environment with a rescue group.
[Number of successful animal management prosecutions / Number of animal management prosecutions] x 100					
Food Safety Timeliness <i>Time taken to action food complaints</i>	1.50	0.40	2.00	1.00	In line with previous years results
[Number of days between receipt and first response action for all food complaints / Number of food complaints]					
Service standard <i>Food safety assessments</i>	93.75%	92.03%	105.52%	86.00%	Council inspects food premises on a calendar year basis. This report is over a financial year. This explains is the difference between the numerator and the denominator.

[Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100 Service cost <i>Cost of food safety service</i>	\$222.28	\$235.25	\$183.80	\$356.18	Vacant staff roles have been filled to deliver the service.
[Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984] Health and safety <i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	114.29%	100.00%	88.89%	90.91%	
Governance Transparency <i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at meetings of Council, or at meetings of a delegated committee consisting only of Councillors, closed to the public / Number of Council resolutions made at meetings of Council or at meetings of a delegated committee consisting only of Councillors] x100	24.77%	26.92%	24.78%	26.36%	
Consultation and engagement <i>Satisfaction with community consultation and engagement</i> [Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement]	53.00	50.00	50.00	54.00	
Attendance <i>Councillor attendance at council meetings</i> [The sum of the number of Councillors who attended each Council meeting / (Number of Council meetings) × (Number of Councillors elected at the last Council general election)] x100	86.55%	90.82%	94.38%	13.81%	
Service cost <i>Cost of elected representation</i>	\$34,624.57	\$34,729.00	\$37,159.86	\$35,680.65	
[Direct cost of the governance service / Number of Councillors elected at the last Council general election]					
Satisfaction					

<i>Satisfaction with council decisions</i>	51.00	50.00	55.00	55.00	
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]					
Libraries Utilisation <i>Physical library collection usage</i>	1.90	1.44	1.61	0.65	The decrease in N is a result of comprehensive weeding of dead stock that has not been carried out previous to moving under council management. The amount of loans increased as the library opened up again and our library staff running programs to re-engage the community.
[Number of physical library collection item loans / Number of physical library collection items]					
Resource standard <i>Recently purchased library collection</i>	41.17%	42.36%	52.59%	44.15%	Council has added 2370 additions to the stock within Northern Grampians Shire Council in the financial year 2020/2021. This will continue to increase with support from the Central Highlands Library Cooperation.
[Number of library collection items purchased in the last 5 years / Number of library collection items] x100					
Participation <i>Active library borrowers in municipality</i>	13.98%	12.92%	10.63%	26.41%	Due to the closure of libraries because of COVID the number of active borrowers reduced however we have had a slight increase as the libraries reopen. Current members remain steady at 3347.
[Number of active library borrowers in the last three years / The sum of the population for the last three years] x100					
Service cost <i>Cost of library service per population</i>	New in 2020	\$37.89	\$30.91	\$30.97	This figure is reflective of COVID 19 due to closure of the libraries and reduced staff costs

[Direct cost of the library service / Population]					and some operational savings.
Maternal and Child Health (MCH) Service standard <i>Infant enrolments in the MCH service</i>	101.92%	100.00%	106.03%	100.88%	
[Number of infants enrolled in the MCH service (from birth notifications received) / Number of birth notifications received] x100					
Service cost <i>Cost of the MCH service</i>	\$72.05	\$72.83	\$71.60	\$71.60	
[Cost of the MCH service / Hours worked by MCH nurses]					
Participation <i>Participation in the MCH service</i>	85.92%	84.02%	87.28%	84.28%	
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
Participation <i>Participation in the MCH service by Aboriginal children</i>	93.33%	89.47%	89.19%	84.21%	
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100					
Satisfaction <i>Participation in 4-week Key Age and Stage visit</i>	New in 2020	95.45%	106.03%	95.61%	
[Number of 4-week key age and stage visits / Number of birth notifications received] x100					
Roads Satisfaction of use <i>Sealed local road requests</i>	5.59	5.34	11.93	9.93	There is not much difference between last year's figure and this year's indicator; however, there is a slight drop compared to last year; this may be due to flood recovery might have attended to most of the issues before they received any complaints.
[Number of sealed local road requests / Kilometres of sealed local roads] x100					
Condition <i>Sealed local roads maintained to condition standards</i>	90.31%	90.31%	90.20%	95.33%	

[Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100					
Service cost <i>Cost of sealed local road reconstruction</i>	\$95.97	\$22.41	\$30.29	\$75.38	The URR is substantially increased compared to last year because of the usage of Class 1 Crushed rock and Asphalt instead of Gravel and spray seal which is comparatively much cheaper than that of Class 1 Crushed Rock and Asphalt.
[Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]					
Service Cost <i>Cost of sealed local road resealing</i>	\$5.81	\$5.68	\$4.94	\$5.06	
[Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]					
Satisfaction <i>Satisfaction with sealed local roads</i>	53.00	50.00	54.00	53.00	
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					
Statutory Planning Timeliness <i>Time taken to decide planning applications</i>	79.00	66.00	89.00	109.00	Significant increase in the number of customer enquiries and an increase in planning applications, combined with a loss in resources, has resulted in a higher median for this financial year.
[The median number of days between receipt of a planning application and a decision on the application]					
Service standard <i>Planning applications decided within required time frames</i>	66.32%	73.00%	62.04%	59.26%	
[(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100					
Service cost					

<i>Cost of statutory planning service</i>	\$6,503.68	\$4,543.24	\$3,606.51	\$3,606.51	
[Direct cost of the statutory planning service / Number of planning applications received]					
Decision making <i>Council planning decisions upheld at VCAT</i>	0.00%	0.00%	0.00%	0.00%	
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100					
Waste Collection Satisfaction <i>Kerbside bin collection requests</i>	76.51	65.17	111.37	91.06	Reduction in requests possibly due to COVID pandemic such as overuse of bins. A greater increase of additional bin requests may be due to more spending more time at home.
[Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000					
Service standard <i>Kerbside collection bins missed</i>	6.27	4.34	8.51	5.36	Less requests for missed bins received for the reporting period.
[Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000					
Service cost <i>Cost of kerbside garbage bin collection service</i>	\$144.61	\$138.75	\$140.37	\$153.41	
[Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]					
Service cost <i>Cost of kerbside recyclables collection service</i>	\$34.82	\$40.85	\$55.94	\$81.54	Reporting now includes recycling gate fees, previously unreported, displays lower than last two year average with gate fees included.
[Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]					
Waste diversion <i>Kerbside collection waste diverted from landfill</i>	33.60%	31.69%	32.02%	30.42%	

[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					
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Retired indicators Service / Indicator / measure	Results 2019	Comment
Aquatic Facilities Service cost <i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$8.57	This measure was replaced by <i>Cost of aquatic facilities</i> for 2020.
<i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$13.92	This measure was replaced by <i>Cost of aquatic facilities</i> for 2020.
Animal Management Service cost <i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	\$55.90	This measure was replaced by <i>Cost of animal management service per population</i> for 2020.
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	This measure was replaced by <i>Animal management prosecutions (%)</i> for 2020.
Libraries Service cost <i>Cost of library service</i> [Direct cost of the library service / Number of visits]	\$9.32	This measure was replaced by <i>Cost of library service per population</i> for 2020.
Maternal and Child Health (MCH) Satisfaction <i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications received] x100	98.1%	This measure was replaced by <i>Participation in 4-week Key Age and Stage visit</i> for 2020.

**Northern Grampians Shire Council
ANNUAL FINANCIAL REPORT**

For the Year Ended 30 June 2022

Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.



Graham Haylock CPA
Principal Accounting Officer

Date : 21 October 2022
Stawell

In our opinion the accompanying financial statements present fairly the financial transactions of Northern Grampians Shire Council for the year ended 30 June 2022 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.



Cr Murray Emerson
Mayor

Date : 21 October 2022
Stawell



Cr Kevin Erwin
Councillor

Date : 21 October 2022
Stawell



Mr. Trenton Fithall
Acting Chief Executive Officer

Date : 21 October 2022
Stawell

Independent Auditor's Report

To the Councillors of Northern Grampians Shire Council

Opinion	<p>I have audited the financial report of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2022• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including significant accounting policies• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 4 of the <i>Local Government Act 2020</i>, the <i>Local Government (Planning and Reporting) Regulations 2020</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
24 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

Comprehensive Income Statement For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	19,337	18,260
Statutory fees and fines	3.2	422	455
User fees	3.3	1,677	1,434
Grants - operating	3.4	13,373	12,571
Grants - capital	3.4	6,718	6,810
Contributions - monetary	3.5	591	193
Contributions - non monetary	3.5	3	-
Assets recognised for the first time	3.6	-	99
Reversal of restoration provisions	5.5	(2)	(5)
Share of net profit of associates	6.2	160	218
Other income	3.7	613	836
Total income		42,893	40,871
Expenses			
Employee costs	4.1	(17,219)	(16,952)
Materials and services	4.2	(9,342)	(9,998)
Depreciation	4.3	(14,089)	(13,750)
Amortisation - Right of use assets	4.4	(34)	(114)
Bad and doubtful debts	4.5	(86)	2
Borrowing costs	4.6	(72)	(93)
Finance Costs - Leases	4.7	(3)	-
Net loss on disposal of property, infrastructure, plant and equipment	4.8	(2,971)	(3,124)
Other expenses	4.9	(1,725)	(1,127)
Total expenses		(45,541)	(45,156)
Deficit for the year		(2,648)	(4,285)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment	6.1	29,778	-
Total other comprehensive income		29,778	-
Total comprehensive result		27,130	(4,285)

The above comprehensive income statement should be read in conjunction with the accompanying notes.

**Balance Sheet
As at 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	25,347	30,232
Trade and other receivables	5.1 (c)	1,843	1,948
Inventories	5.2 (a)	426	138
Other assets	5.2 (b)	204	30
Total current assets		27,820	32,348
Non-current assets			
Trade and other receivables	5.1 (c)	-	9
Investment in associates	6.2	576	416
Property, infrastructure, plant and equipment	6.1	460,309	431,959
Right-of-use assets	5.8	208	95
Total non-current assets		461,093	432,479
Total assets		488,913	464,827
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	1,995	3,622
Trust funds and deposits	5.3 (b)	6	6
Unearned income/revenue	5.3 (c)	4,440	4,601
Provisions	5.5	3,354	3,305
Interest-bearing loans and borrowings	5.4	97	1,092
Lease liabilities	5.8	63	87
Total current liabilities		9,955	12,713
Non-current liabilities			
Provisions	5.5	364	380
Interest-bearing loans and borrowings	5.4	1,000	1,097
Unearned income/revenue	5.3 (c)	282	600
Lease Liabilities	5.8	146	-
Total non-current liabilities		1,792	2,078
Total liabilities		11,747	14,790
Net assets		477,166	450,036
Equity			
Accumulated surplus		125,789	129,099
Reserves	9.1	351,377	320,937
Total Equity		477,166	450,036

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity For the Year Ended 30 June 2022

2022	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		450,036	129,099	314,487	6,450
Surplus/(Deficit) for the year		(2,648)	(2,648)	-	-
Net asset revaluation increment	9.1	29,778	-	29,778	-
Transfers from other reserves	9.1	-	(662)	-	662
Balance at end of the financial year		477,166	125,789	344,265	7,112

2021		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		454,321	134,212	314,487	5,622
Surplus/(Deficit) for the year		(4,285)	(4,285)	-	-
Transfers from other reserves	9.1	-	(828)	-	828
Balance at end of the financial year		450,036	129,099	314,487	6,450

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**Statement of Cash Flows
For the Year Ended 30 June 2022**

	Note	2022 Inflows/ (Outflows) \$'000	2021 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		19,236	18,246
Statutory fees and fines		422	455
User fees		1,726	1,461
Grants - operating		12,892	12,571
Grants - capital		6,718	6,810
Contributions - monetary		591	193
Interest received		2	-
Trust funds and deposits taken/(paid)		-	(117)
Other receipts		611	1,009
Net GST refund / (payment)		-	(10)
Employee costs		(17,188)	(16,458)
Materials and services		(11,352)	(6,173)
Other payments		(1,725)	(1,127)
Net cash provided by operating activities	9.2	11,934	16,859
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(15,645)	(13,612)
Proceeds from sale of property, infrastructure, plant and equipment		17	171
Loans and advances		-	28
Net cash used in investing activities		(15,628)	(13,413)
Cash flows from financing activities			
Finance costs		(72)	(93)
Repayment of borrowings		(1,092)	(218)
Interest paid - lease liability		(3)	-
Repayment of lease liabilities		(24)	(114)
Net cash used in financing activities		(1,191)	(425)
Net increase (decrease) in cash and cash equivalents		(4,885)	3,022
Cash and cash equivalents at the beginning of the financial year		30,232	27,210
Cash and cash equivalents at the end of the financial year	5.1 (a)	25,348	30,232
Financing arrangements	5.6		
Restrictions on cash assets	5.1 (b)		

The above statement of cash flow should be read with in conjunction the accompanying notes.

Statement of Capital Works
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
Property		
Land improvements	383	600
Total land	383	600
Buildings	4,687	3,805
Total property	5,070	4,405
Plant and equipment		
Plant, machinery and equipment	660	257
Computers and telecommunications	31	26
Total plant and equipment	691	283
Infrastructure		
Roads	4,790	6,872
Bridges	1,088	604
Footpaths and cycleways	726	772
Drainage	504	311
Parks, open spaces and streetscapes	2,445	365
Aerodromes	334	-
Total infrastructure	9,887	8,924
Total capital works expenditure	15,648	13,612
Represented by:		
New asset expenditure	2,618	6,212
Asset renewal expenditure	6,879	5,250
Asset expansion expenditure	72	-
Asset upgrade expenditure	6,079	2,150
Total capital works expenditure	15,648	13,612

The above statement of capital works should be read in conjunction with the accompanying notes.

Note 1 OVERVIEW

Introduction

The Northern Grampians Shire Council was established by an Order of the Governor in Council on 20 January, 1995 and is a body corporate.
The Council's main office is located at 59-69 Main Street, Stawell.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.5)
- the determination of landfill provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with AASB 16 *Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.8)
- other areas requiring judgments

OVERVIEW (cont)

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Impact of COVID-19

During 2021-22 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

During the 2021/22 financial year Council's sports and aquatic centre experienced a reduction in attendance resulting in an estimated loss of revenue in the order of \$0.255m compared to budget. This loss of income was offset by savings in the areas of tourism and events that was partly due to the ongoing impact of COVID-19 lockdowns and restrictions.

Council provided waiver of some user fees and rental income pursuant to the COVID-19 Financial Support and Hardship Policy. The impact of this policy resulted in the waiver of user charges plus penalty rates interest that totalled in the order of \$0.07m.

Offsetting these costs to Council have been grants of \$0.195m made available by other Government entities to stimulate economic growth effected by COVID-19.

There was minimal impact on staffing costs as the majority of impacted staff were able to be redeployed.

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. *The Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of \$250,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 28 June 2021. The Budget was based on assumptions that were relevant at the time of adoption. Council sets guidelines and parameters for income and expense targets in the Budget in order to meet Council's planning and financial performance targets for both the short and long-term. The Budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Income					
Rates and charges	18,811	19,337	526	3%	1
Statutory fees and fines	455	422	(33)	-7%	
User fees	1,813	1,677	(136)	-7%	
Grants - operating	10,493	13,373	2,880	27%	2
Grants - capital	8,081	6,718	(1,363)	-17%	3
Contributions - monetary	560	591	31	6%	
Contributions - non monetary	-	3	3	100%	
Reversal of restoration provisions	-	(2)	(2)	100%	
Share of net profit of associates	-	160	160	100%	
Other income	828	613	(215)	-26%	
Total income	41,041	42,893	1,852	5%	
Expenses					
Employee costs	(17,166)	(17,219)	(53)	0%	
Materials and services	(9,435)	(9,342)	93	-1%	
Depreciation	(13,818)	(14,089)	(271)	2%	4
Amortisation - Right of use assets	(86)	(34)	52	-60%	
Bad and doubtful debts	-	(86)	(86)	-100%	
Borrowing costs	(75)	(72)	3	-4%	
Finance Costs - Leases	(3)	(3)	(0)	7%	
Net loss on disposal of property, infrastructure, plant and equipment	-	(2,971)	(2,971)	-100%	5
Other expenses	(1,608)	(1,725)	(117)	7%	
Total expenses	(42,190)	(45,541)	(3,351)	8%	
Surplus for the year	(1,150)	(2,648)	(1,498)	130%	

Performance against budget (cont.)

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Rates & Charges	Additional income due to supplementary rates and rates in lieu received (windfarms)
2	Grants - Operating	Increased funding from financial assistant grants of \$2.6m due early part payment of the 2022-23 allocation.
3	Grants - Capital	Unbudgeted grant received for the Local Road and Community Infrastructure Program.
4	Depreciation	Higher depreciation expenses is mainly due to the impact of the 2021-22 asset revaluations not known at the time of budget adoption.
5	Net loss on Disposal of Property, Infrastructure, Plant & Equipment	Net loss is due to the need to write off the un-depreciated book value of assets that were replaced during the course of the financial year.

Note 2.1 Performance against budget (cont'd)

2.1.2 Capital Works

	Budget adopted 2022 \$'000	Actual 2022 \$'000	Variance \$'000	Variance %	Ref
Property					
Land improvements	600	383	(217)	-36%	
Total Land	600	383	(217)	-36%	
Buildings	3,311	4,687	1,376	42%	1
Total Buildings	3,311	4,687	1,376	42%	
Total Property	3,911	5,070	1,159	30%	
Plant and Equipment					
Plant, machinery and equipment	810	660	(150)	-19%	
Computers and telecommunications	-	31	31	0%	
Total Plant and Equipment	810	691	(119)	-15%	
Infrastructure					
Roads	4,154	4,790	636	15%	2
Bridges	1,049	1,088	39	4%	
Footpaths and cycleways	408	726	318	78%	3
Drainage	164	504	340	207%	4
Waste management	205	-	(205)	-100%	
Parks, open spaces and streetscapes	4,648	2,445	(2,203)	-47%	5
Aerodromes	300	334	34	11%	
Total Infrastructure	10,928	9,887	(1,041)	-10%	
Total Capital Works Expenditure	15,649	15,648	(1)	0%	
Represented by:					
New asset expenditure	1,458	2,618	1,161	80%	
Asset renewal expenditure	4,869	6,879	2,010	41%	
Asset expansion expenditure	408	72	(336)	-82%	
Asset upgrade expenditure	8,915	6,079	(2,836)	-32%	
Total Capital Works Expenditure	15,649	15,648	(1)	0%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Buildings	The \$1.7m variance is due to the Lord Nelson Park Multipurpose Sporting Facility Redevelopment not completed in 2021, carried forward, and occurred in 2021/22.
2	Roads	This program has a number of unbudgeted projects which were funded by a number of new grant programs which included the Local Roads and Community Infrastructure program.
3	Footpaths and cycleways	This program has a number of unbudgeted projects which were funded by a number of new grant programs which included the Local Roads and Community Infrastructure program.
4	Drainage	There were major flooding works completed during the year. The variance includes an overspend of \$0.25m on McLaughlin Street.
5	Parks, open spaces and streetscapes	There are a number of projects that were budgeted to be finalised in the 2021-22 but will be completed in the 2022-23 financial year subject to contractor availability. Projects include North Park Pitch & Netball Courts (\$0.48m), Market Square Park (\$0.37m), Lord Nelson Park (\$0.34m) and the Great Western Trail (\$0.19m).

Note 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2.2.1 Your Lifestyle

Community life provides high quality community focused programs, service delivery and communication to residents. Community life is comprised of community care, connected communities, family services, health communities, leisure and recreational services which includes parks and sporting ovals together with social planning and investment.

Growing Our Economy

Growing our economy supports local festivals and events and advocates on behalf of the community for major events, tourism and cultural opportunities. Growing our economy is responsible for economic development and events and tourism. It further encompasses the planning services area that includes the assessment of town development, planning strategy and urban growth.

Maintaining Assets

Maintaining assets is responsible for constructing new infrastructure and maintaining existing infrastructure across a very diverse range of assets that underpin the wellbeing of the community. These assets include roads, bridges, footpaths and drainage together with community buildings.

Community Safety

Community safety provides efficient and effective services to meet the growing needs of the community. The service area is dedicated to the health, safety and amenity of the community. The service includes environment and waste, building safety, community protection, emergency management and municipal resources.

Governance

Governance provides effective governance oversight of the organisation. Human resource management provides support to the organisation and ensures councils customer focus includes communication and community engagement processes. Service areas include governance, enterprise risk and legal services.

Finance and strategy provides efficient, effective and proactive support services across council to enable the delivery of policy commitments, council vision and mission. The provision of these services includes finance services, digital information and technology, property and procurement.

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 2.2 Analysis of Council results by program

2.2.2 Summary of income, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Your Lifestyle	9,402	7,380	2,022	6,638	8,075
Growing Our Economy	2,206	2,233	(27)	964	-
Maintaining Assets	21,429	23,825	(2,396)	8,634	453,113
Community Safety	3,389	3,770	(382)	1,271	-
Governance	6,467	8,333	(1,866)	2,585	27,726
	42,893	45,541	(2,648)	20,091	488,913

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
2021	\$'000	\$'000	\$'000	\$'000	\$'000
Your Lifestyle	12,180	7,273	4,907	7,202	5,815
Growing Our Economy	4,163	4,491	(328)	1,716	-
Maintaining Assets	16,368	22,689	(6,321)	7,071	426,571
Community Safety	2,949	3,414	(465)	1,084	-
Governance	5,211	7,289	(2,078)	2,308	32,441
	40,871	45,156	(4,285)	19,381	464,827

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 3 Funding for the delivery of our services	2022 \$'000	2021 \$'000
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3.1 Rates and charges

Council uses capital improved value as the basis of valuation of all properties within the municipal district. The capital improved value of a property is its estimated realisable value if offered for sale at the time of the valuation.

The valuation base used to calculate general rates for 2021-22 was \$3,763 million (2020-21, \$3,200 million). The 2021-22 rate in the capital improved value dollar was 0.5705 cents (2020-21 0.6129 cents).

General rates		
Residential rates	8,007	8,025
Commercial rates	754	783
Industrial rates	494	291
Farm rates	5,359	4,993
Total general rates	14,615	14,092
Other rates and charges		
Municipal charge	1,337	1,313
Waste management charge	2,849	2,820
Rates in lieu	525	24
Cultural and recreational	11	11
Total other rates and charges	4,721	4,169
Total rates and charges	19,337	18,260

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2021, and the valuation first applied in the rating year commencing 1 July 2021.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Infringements and costs	17	8
Town planning fees	221	178
Land information certificates	20	18
Permits	164	253
Total statutory fees and fines	422	455

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Notes to the Financial Report
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
3.3 User fees		
Aged and health services	514	458
* Leisure centre and recreation	442	319
Child care/children's programs	263	276
* Registration and other permits	150	139
Waste management services	66	44
Hire income	3	-
Rental fees	114	68
Infrastructure fees	111	102
Other fees and charges	15	28
Total user fees	1,677	1,434

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

* The impact of COVID-19 has resulted in a \$0.32m loss of user fees, compared to budget, mainly from leisure centres \$0.25m and rates interest \$0.06m.

3.4 Funding from other levels of government

Grants were received in respect of the following

Summary of grants

Commonwealth funded grants	14,752	13,431
State funded grants	5,339	5,952
Total	20,091	19,381

(a) Operating grants

Recurrent - Commonwealth Government

Financial Assistance Grants	10,799	7,860
Aged care	641	655
Libraries	-	11
Other	7	27

Recurrent - State Government

Aged care	113	104
Libraries	157	152
Maternal and child health	331	302
Recreation	268	220
Community safety	26	266
Pre school	95	464
Youth	25	50
Other	75	75

Total recurrent operating grants	12,538	10,187
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Notes to the Financial Report
For the Year Ended 30 June 2022

3.4 Funding from other levels of government (cont)	2022 \$'000	2021 \$'000
<i>Non-recurrent - Commonwealth Government</i>		
Pre school	70	-
Economic development	-	27
Family and children	-	28
Other	-	21
<i>Non-recurrent - State Government</i>		
Aged care	37	107
Family and children	169	189
Pre school	5	-
Economic development	82	402
Working for Victoria	-	724
COVID business and hospitality support	189	310
Recreation	27	-
Other	256	578
Total non-recurrent operating grants	835	2,385
Total operating grants	13,373	12,571
(b) Capital grants		
<i>Recurrent - Commonwealth Government</i>		
Roads to recovery	1,858	1,858
Total recurrent capital grants	1,858	1,858
<i>Non-recurrent - Commonwealth Government</i>		
Aerodromes	150	4
Parks, open spaces & streetscapes	612	2,441
Infrastructure	114	50
Natural disaster reconstruction	-	449
Buildings	500	-
<i>Non-recurrent - State Government</i>		
Buildings	622	280
Parks, open spaces & streetscapes	-	494
Land & land improvements	300	100
Footpaths and cycleways	232	-
Recreational facilities	1,679	-
Infrastructure	564	1,133
Other	86	-
Total non-recurrent capital grants	4,860	4,952
Total capital grants	6,718	6,810
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	1,063	2,120
Received during the financial year and remained unspent at balance	623	-
Received in prior years and spent during the financial year	(531)	(1,057)
Balance at year end	1,156	1,063
Capital		
Balance at start of year	5,541	1,793
Received during the financial year and remained unspent at balance	2,677	4,841
Received in prior years and spent during the financial year	(4,382)	(1,093)
Balance at year end	3,836	5,541

3.4 Funding from other levels of government (cont.)

(d) Recognition of grant income

Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*. When both these conditions are satisfied, the Council:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies AASB 1058 *Income for Not-for-Profit Entities*.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2022 \$'000	2021 \$'000
Income recognised under AASB 1058 <i>Income of Not-for-Profit Entities</i>		
General purpose	13,056	12,351
Specific purpose grants to acquire non-financial assets	6,718	6,810
Revenue recognised under AASB 15 <i>Revenue from Contracts with Customers</i>		
Specific purpose grants	317	220
	20,091	19,381

3.5 Contributions

Monetary	591	193
Non-monetary	3	-
Total contributions	595	193

Contributions of non monetary assets were received in relation to the following asset classes.

Roads	3	-
Total non-monetary contributions	3	-

Monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.

3.6 Assets recognised for the first time

Net increment on revalued assets (found assets)	-	173
Net decrement on revalued assets (lost assets)	-	(74)
Total net increment on revalued assets	-	99

Assets recognised for the first time are recognised as revenue when Council obtains control over the asset. The found assets include road and footpath segments that were identified by geographic information system (GIS) mapping undertaking during 2020/21. Likewise, lost assets are assets previously recognised, that could not be identified by the GIS and removed from the asset register.

Notes to the Financial Report
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
3.7 Other income		
Interest Income	2	19
Other Income	611	816
Total other income	613	836

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

4.1 (a) Employee costs

Salary & wages	15,872	15,766
less capitalised wages and salaries	(828)	(940)
	15,044	14,826

Wages and salaries	15,044	14,826
Workcover	469	291
LSL provision movement	202	400
Superannuation	1,520	1,427
Fringe Benefit Tax	(16)	7
Total employee costs	17,219	16,952

(b) Superannuation

Council made contributions to the following funds:

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	57	63
	57	63
Employer contributions payable at reporting date.	-	1

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	837	792
Aware Super	66	70
Australian Super	56	54
Employer contributions - other funds	504	447
	1,463	1,363
Employer contributions payable at reporting date.	(68)	(62)

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$63,000.

Refer to Note 9.3 for further information relating to Council's superannuation obligations.

Notes to the Financial Report For the Year Ended 30 June 2022

4.2 Materials & Services	2022 \$'000	2021 \$'000
Advertising and communications	229	203
Building maintenance	174	197
Consultants	447	193
Consumables	94	109
Contract employees	544	391
Contractors	3,204	3,279
Contributions	282	472
Fuel	358	463
General maintenance	591	638
Information technology	766	870
Insurance	562	319
Legal expenses	42	224
Materials and services	636	962
Memberships and subscriptions	182	171
Minor equipment	111	267
Office administration	114	349
Security costs	47	43
Uniforms and protective clothing	63	63
Utilities	413	356
Waste management	481	428
Total materials and services	9,342	9,998

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

4.3 Depreciation	2022 \$'000	2021 \$'000
Buildings	1,867	1,767
Plant and equipment	895	915
Infrastructure	11,327	11,068
Total depreciation	14,089	13,750

Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.

4.4 Amortisation - Right of use assets

Vehicles	34	114
Total Amortisation - Right of use assets	34	114

Refer to note 5.8 for a more detailed breakdown of amortisation charges and accounting policy.

Notes to the Financial Report
For the Year Ended 30 June 2022

4.5 Bad & Doubtful Debts	2022 \$'000	2021 \$'000
Other debtors	86	(2)
Total bad and doubtful debts	86	(2)

Movement in provisions for doubtful debts

Balance at the beginning of the year	78	78
New provisions recognised during the year	84	-
Balance at the end of year	163	78

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.6 Borrowing costs

Interest on loans	72	93
Total borrowing costs	72	93

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council.

4.7 Finance Costs - Leases

Interest - lease liabilities	3	-
Total finance costs	3	-

4.8 Net loss on disposal of property, infrastructure, plant and equipment

Proceeds from sale of assets	17	171
Written down value of assets disposed	(35)	(3,228)
Written down value of Infrastructure Reconstructed assets	(2,953)	-
Written down value of disposed asset held for sale	-	(66)
Total net loss on disposal of property, infrastructure, plant and equipment	(2,971)	(3,124)

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer or the asset is written off.

4.9 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	28	34
Auditors' remuneration - Internal Audit	15	3
Councillors' allowances	215	213
Tourism contribution	164	-
Community contributions	817	287
Operating lease rentals	292	344
Other	193	245
Total other expenses	1,725	1,127

**Notes to the Financial Report
For the Year Ended 30 June 2022**

Note 5 Our financial position	2022	2021
5.1 Financial assets	\$'000	\$'000
(a) Cash and cash equivalents		
Cash on hand	2	2
Cash at bank	25,345	30,231
	25,347	30,232

Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3 (b))	6	6
- Unspent grants (Note 3.4)	4,992	6,604
(b) Total restricted funds	4,997	6,610
Total unrestricted cash and cash equivalents	20,349	23,623

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Cash held to fund carried forward capital works	11,163	8,514
- Cash held to fund carried forward projects	519	366
- Reserve funds (Note 9.1(b))	7,112	6,450
Total funds subject to intended allocations	18,794	15,330

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	1,139	1,038
Net GST receivable	238	211
<i>Non statutory receivables</i>		
Loans and advances to community organisations	-	70
Other debtors	629	707
Provision for doubtful debts - other debtors	(163)	(78)
Total current trade and other receivables	1,843	1,948
Non-current		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	-	9
Total non-current trade and other receivables	-	9
Total trade and other receivables	1,843	1,957

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

5.1 Financial assets (cont)

(d) Ageing of Receivables *

The ageing of the Council's trade & other receivables (excluding statutory receivables) that are not impaired was:

	2022 \$'000	2021 \$'000
Current (not yet due)	21	460
Past due by up to 30 days	325	143
Past due between 31 and 90 days	13	1
Past due between 91 and 365 days	105	27
Past due by more than 1 year	2	68
Total trade & other receivables	466	699

* Council has reviewed the ageing of receivables in the context of COVID-19 and assessed that no further impairments are required.

(e) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$162,611 (2021: \$27,000) were impaired. The amount of the provision raised against these debtors was \$162,611 (2021: \$78,365). They individually have been impaired as a result of their doubtful collection.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 90 days	-	-
Past due between 91 and 365 days	145	16
Past due by more than 1 year	17	62
Total trade & other receivables	163	78

5.2 Non-financial assets

(a) Inventories

Inventory held for distribution

	426	138
Total inventories	426	138

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential.

(b) Other assets

Prepayments

	204	30
Total other assets	204	30

Notes to the Financial Report
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
<i>Non statutory payables</i>		
Trade payables	1,531	2,289
Accrued wages and salaries	170	214
Accrued expenses	295	1,119
Total trade and other payables	1,995	3,622
(b) Trust funds and deposits		
Refundable deposits	6	6
Total trust funds and deposits	6	6
Deposits & Trusts		
(c) Unearned Income/Revenue		
Grants received in advance - operating	966	800
Grants received in advance - capital	3,756	4,401
Total unearned income	4,722	5,201

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Unearned Income

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of capital works and operational projects. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works and the use of civic facilities.

5.4 Interest-bearing liabilities		
Current		
Bank Borrowings - secured (1)	97	1,092
	97	1,092
Non-current		
Bank Borrowings - secured (1)	1,000	1,097
	1,000	1,097
Total	1,097	2,189
(1) Borrowings are secured by the general rates of the Council		
a) The maturity profile for Council's borrowings is:		
Not later than one year	97	1,092
Later than one year and not later than five years	1,000	97
Later than five years	-	1,000
	1,097	2,189

Notes to the Financial Report
For the Year Ended 30 June 2022

5.4 Interest-bearing liabilities (cont)

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition. At present all Council's borrowings are classified at amortised cost.

5.5 Provisions

	Employee Provisions \$ '000	Landfill restoration \$ '000	Gravel pit restoration \$ '000	Total \$ '000
2022				
Balance at beginning of the financial year	3,563	58	65	3,686
Additional provisions	1,220	-	7	1,227
Amounts used	(1,174)	(5)	-	(1,179)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(16)	-	-	(16)
Balance at the end of the financial year	3,594	53	72	3,718

2021				
Balance at beginning of the financial year	3,068	62	57	3,188
Additional provisions	946	-	8	954
Amounts used	(447)	-	-	(447)
Provision reversed	-	(5)	-	(5)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	(4)	-	-	(4)
Balance at the end of the financial year	3,563	58	65	3,686

(a) Employee provisions

Current provisions expected to be wholly settled within 12 months

	2022 \$'000	2021 \$'000
Annual leave	919	977
Rostered days off	12	15
Long service leave	145	24
	1,075	1,016

Current provisions expected to be wholly settled after 12 months

Annual leave	851	639
Long service leave	1,427	1,650
	2,279	2,289

Total current provisions

	3,354	3,305
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Non-current

Long service leave	240	257
Total non-current provisions	240	257

Aggregate carrying amount of employee provisions:

Current	3,354	3,306
Non-current	240	257
Total aggregate carrying amount of employee provisions	3,594	3,563

Provisions

Current

Employee provisions	3,354	3,305
	3,354	3,305

Non-current

Employee provisions	240	257
Land fill & Gravel Pit restoration	125	123
	364	380

5.5 Provisions (cont)

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability.

Liabilities for annual leave are measured at:

- nominal value if the Council expects to wholly settle the liability within 12 months
- present value if the Council does not expect to wholly settle within 12 months.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.

Key assumptions:

- discount rate	2022 3.26%	2021 1.05%
- inflation rate	2.00%	3.00%

Discount rates depend on the years of service and are based upon the rates released by the Department of Treasury and Finance.

(b) Land fill restoration

	2022 \$'000	2021 \$'000
Non-current	53	58
	<u>53</u>	<u>58</u>

Council is obligated to restore the St Arnaud landfill site to a particular standard. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the EPA self assessment tool and the current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

c) Gravel pit restoration

Non-current	72	65
	<u>72</u>	<u>65</u>

Council is obligated to restore the Kara Kara gravel pit site to a particular standard. The forecast life of the site is based on current estimates of remaining capacity and the forecast rate of gravel use. The provision for gravel pit restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on the required revegetation required and the infill of the site to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

5.6 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2022

Interest bearing loans	1,097	2,189
Bank overdraft	200	200
Credit card facilities	250	250
Total facilities	1,547	2,639
Used facilities	1,097	2,189
Unused facilities	450	450

Notes to the Financial Report
For the Year Ended 30 June 2022

5.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2022	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Consultancies	91	23	-	-	114
Total	91	23	-	-	114
Capital					
Buildings	93	-	-	-	93
Drainage	786	-	-	-	786
Recreation facilities	541	-	-	-	541
Total	1,420	-	-	-	1,420

2021	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Waste management	1,561	-	-	-	1,561
Provision for Meals on Wheels	166	-	-	-	166
Cleaning services	431	328	335	-	1,094
Provision of transfer stations	71	73	37	-	181
Infrastructure & environment	132	132	-	-	264
Fleet Services	-	-	-	-	-
Financial services	56	56	-	-	112
Software licence agreement	222	226	192	-	640
Total	2,639	815	564	-	4,018
Capital					
Roads	2,258	1,680	5,110	-	9,048
Recreation facilities	3,042	-	-	-	3,042
Total	5,300	1,680	5,110	-	12,090

Commitments disclosed in 2021 include an estimate of payments likely to be made under schedule of rates contracts. In accordance with guidance issued by Local Government Victoria, in 2022 council commitments comprise only fixed commitments.

5.8 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Right-of-Use Assets

Balance at 1 July 2021
Additions
Amortisation charge
Balance at 30 June 2022

	2022 \$'000	2021 \$'000
	Vehicles	Vehicles
	95	209
	147	-
	(34)	(114)
	208	95

Lease Liabilities

Maturity analysis - contractual undiscounted cash flows
Less than one year
One to five years
Total undiscounted lease liabilities as at 30 June:

	69	88
	152	-
	221	88

Lease liabilities included in the Balance Sheet at 30 June:

Lease Liability
Non current lease liability
Total lease liabilities

	63	87
	146	-
	209	87

5.8 Leases (cont)

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:

Short-term leases

Total

2022	2021
\$'000	\$'000
291	122
291	122

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 6 Assets we manage

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	Carrying amount 30 June 2021	Acquisitions	Transfers	Found & Relinquished Assets	Revaluation	Depreciation	Disposal	Carrying amount 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	11,650	-	-	-	1,549	-	-	13,199
Buildings	56,443	-	-	-	5,509	(1,867)	-	60,084
Plant and Equipment	5,407	496	-	-	-	(895)	(35)	4,972
Infrastructure	354,322	3,689	2,074	10	22,710	(11,327)	(2,953)	368,525
Work in progress	4,138	11,464	(2,074)	-	-	-	-	13,529
	431,959	15,649	-	10	29,768	(14,089)	(2,988)	460,309

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Transfers \$'000	Write Offs \$'000	Closing WIP \$'000
Land & Buildings	830	5,070	-	-	5,900
Plant and Equipment	-	196	-	-	196
Infrastructure	3,308	6,199	(2,074)	-	7,433
Total	4,138	11,464	(2,074)	-	13,529

(a) Land and Buildings	Land - specialised \$'000	Land - non specialised \$'000	Land improvements \$'000	Total Land \$'000	Buildings - specialised \$'000	Total Buildings \$'000	Work In Progress \$'000	Total Property \$'000
At fair value 1 July 2021	11,332	318	132	11,782	78,009	78,009	830	90,621
Accumulated depreciation at 1 July 2021	-	-	(132)	(132)	(21,566)	(21,566)	-	(21,698)
	11,332	318	-	11,650	56,443	56,443	830	68,923
Movements in fair value								
Acquisition of assets at fair value	-	-	-	-	-	-	5,070	5,070
Revaluation increments/decrements	1,507	42	-	1,549	7,875	7,875	-	9,424
	1,507	42	-	1,549	7,875	7,875	5,070	14,494
Movements in accumulated depreciation								
Depreciation	-	-	-	-	(1,867)	(1,867)	-	(1,867)
Revaluation adjustment on accumulated depreciation	-	-	-	-	(2,367)	(2,367)	-	(2,367)
	-	-	-	-	(4,234)	(4,234)	-	(4,234)
At fair value 30 June 2022	12,839	360	132	13,331	85,884	85,884	5,900	105,115
Accumulated depreciation at 30 June 2022	-	-	(132)	(132)	(25,800)	(25,800)	-	(25,932)
Carrying amount	12,839	360	-	13,199	60,084	60,084	5,900	79,183

Notes to the Financial Report
For the Year Ended 30 June 2022

6.1 Property, infrastructure, plant and equipment (cont.)

(b) Plant and Equipment	Plant machinery and equipment	Fixtures fittings and furniture	Library Resources	Computers and telecoms	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	11,811	455	386	1,346	-	13,998
Accumulated depreciation at 1 July 2021	(6,875)	(387)	(38)	(1,290)	-	(8,591)
	4,936	67	347	56	-	5,407
Movements in fair value						
Acquisition of assets at fair value	490	-	-	6	196	691
Fair value of assets disposed	(85)	-	-	-	-	(85)
	405	-	-	6	196	606
Movements in accumulated depreciation						
Depreciation	(807)	(61)	(3)	(24)	-	(895)
Accumulated depreciation of disposals	50	-	-	-	-	50
	(757)	(61)	(3)	(24)	-	(845)
At fair value 30 June 2022	12,216	455	386	1,351	196	14,604
Accumulated depreciation at 30 June 2022	(7,632)	(448)	(41)	(1,314)	-	(9,436)
Carrying amount	4,584	7	344	37	196	5,168

(c) Infrastructure	Roads	Bridges	Footpaths and cycleways	Drainage	Parks open spaces and streetscapes	Other Infrastructure	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	306,889	94,108	20,186	21,932	7,116	210	3,308	453,748
Accumulated depreciation at 1 July 2021	(64,465)	(10,959)	(8,333)	(9,877)	(2,439)	(45)	-	(96,118)
	242,424	83,148	11,853	12,055	4,677	165	3,308	357,630
Movements in fair value								
Acquisition of assets at fair value	3,357	50	224	38	17	-	6,199	9,885
Revaluation increments/decrements	9,167	-	517	2,069	-	-	-	11,753
Found & relinquished assets at fair value	5	-	-	6	-	-	-	10
Gifted Assets	3	-	-	-	-	-	-	3
Fair value of assets disposed	(3,730)	(682)	(23)	(443)	-	-	-	(4,878)
Transfers	803	615	293	310	53	-	(2,074)	-
	9,605	(18)	1,011	1,980	70	-	4,125	16,773
Movements in accumulated depreciation								
Depreciation	(9,419)	(917)	(464)	(246)	(280)	(2)	-	(11,327)
Accumulated depreciation of disposals	1,718	95	4	108	-	-	-	1,926
Revaluation adjustment on accumulated depreciation	7,417	-	4,097	(557)	-	-	-	10,957
	(283)	(822)	3,637	(695)	(280)	(2)	-	1,555
At fair value 30 June 2022	316,493	94,090	21,197	23,912	7,186	210	7,433	470,521
Accumulated depreciation at 30 June 2022	(64,748)	(11,781)	(4,695)	(10,572)	(2,719)	(47)	-	(94,563)
Carrying amount	251,745	82,309	16,501	13,340	4,467	162	7,433	375,958

**Notes to the Financial Report
For the Year Ended 30 June 2022**

6.1 Property, infrastructure, plant and equipment (cont)

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Land under roads

Land under roads acquired after 30 June 2008 is brought to account using fair value basis. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Depreciation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road formations are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Asset recognition thresholds and depreciation periods

	Depreciation Period	Threshold Limit \$'000
Property		
land		- All assets
land improvements	5 years	5
land under roads		- All assets
Buildings		
buildings	15-100 years	5
Plant and Equipment		
plant, machinery and equipment	1-20 years	2
fixtures, fittings and furniture	2-10 years	2
computers and telecommunications	3-10 years	2
Infrastructure		
road pavements and seals	5-80 years	5
road formation and earthworks	-	5
road kerb and channel	15-100 years	5
bridges superstructure	120 years	15
bridges substructure	120 years	15
bridges rails	40 years	15
major culverts	20-80 years	15
footpaths and cycleways	15-80 years	5
drainage	20-120 years	5
parks, open spaces and streetscapes	15-100 years	5
heritage assets	15-100 years	10

Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

6.1 Property, infrastructure, plant and equipment (cont.)

Valuation of land and buildings

Valuation of land was undertaken by qualified independent valuers Grant Kerambrun AAPI Certified Practising Valuer VRC Property Pty Ltd as at 30/06/2018. A revaluation and condition assessment of buildings was undertaken by Ashay Prabhu of Assetic Pty Ltd, MIE (Aust) CPEng, NPER: Membership 1102199 in the 2019/20 financial year. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

As a part of councils assesment of the fair value of its assets at 30 June 2022 there has been an indexation applied to the valuation of the Land and Buildings categories. The indexation is based on the Victorian Valuer General's office indices which for the past 3 years have increased by 13.1% for land and in the past 4 years for buildings by 10.1%. This index has been applied to Land - Specialised, Land - Non Specialised and Buildings - Specialised. The value of land under roads has been excluded.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date of the current valuation (DoV) is detailed in the table below together with details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 which are as follows:

	\$'000	\$'000	\$'000	
	Level 1	Level 2	Level 3	DoV
Non-specialised land	-	360	-	06/18
Specialised land	-	-	12,839	06/18
Land improvements	-	-	-	06/18
Buildings	-	-	60,084	06/19
Total	-	360	72,923	

Valuation of infrastructure

The valuation method used for Council Infrastructure assets depends on the asset class. Roads, bridges, footpaths and drainage are all valued using the Fair Value method. Parks & open spaces and other infrastructure are valued using the cost method. All assets are reviewed for fair value on an annual basis.

Valuation of road and footpath assets has been determined in accordance with an internal valuation undertaken by Mr Kande Balasingham B.Engineering (Civil) MIE Aust as at 31/12/2021. This valuation was reviewed at 30 June 2022 with no material changes to valuations.

Valuation of Bridge and Major Culvert assets has been determined in accordance with an external valuation undertaken by Driscoll Engineering Services Pty Ltd as at 01/07/2018. This valuation was reviewed at 30 June 2022 with no material changes to valuations.

Valuation of drainage assets has been determined in accordance with an external valuation undertaken by Malcolm Style Pty Ltd and a partial condition assessment was undertaken by Rapid Map Pty Ltd. as at 31/12/2021. This valuation was reviewed at 30 June 2022 with no material changes to valuations.

Notes to the Financial Report
For the Year Ended 30 June 2022

6.1 Property, infrastructure, plant and equipment (cont.)

The date of the current valuation of each asset class is detailed in the following table.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2022 are as

	\$'000	\$'000	\$'000	DoV
	Level 1	Level 2	Level 3	
Roads	-	-	251,745	12/21
Bridges	-	-	82,309	07/18
Footpaths and cycleways	-	-	16,501	12/21
Drainage	-	-	13,340	12/21
Parks (etc)	-	-	4,468	N/A
Other infrastructure	-	-	162	N/A
Total	-	-	368,525	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique.

Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 5% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.05 and \$202.61 per square metre.

Specialised buildings are valued using a current replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs are calculated by individual building components and the remaining useful lives are determined on the basis of the current condition of each of the various components. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets. Parks and other infrastructure are valued using the cost method.

Reconciliation of specialised land

	2022 \$'000	2021 \$'000
Land under roads	2	2
Parks and reserves	5,705	5,023
Vacant land	810	716
Water management	274	242
Waste management	323	286
Gravel reserve	297	263
Aerodromes	304	269
Carpark	700	619
Recreation	578	511
Zoning restrictions	821	726
Council controlled (including land of Town Hall locations)	2,332	2,062
Other	693	613
Total specialised land	12,839	11,332

Notes to the Financial Report
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
6.2 Investment in associates		
Investments in associates		
Investments in associates accounted for by the equity method are:		
- Wimmera Development Association	576	416
	576	416
Share of (deficit)/surplus for year	160	218
(a) Wimmera Development Association		
<i>Background</i>		
Council's investment in the Wimmera Development Association is based on the equity method of accounting.		
Fair value of Council's investment in Wimmera Development Association	576	416
Council's interest in equity	20.17%	20.17%
Council's share of accumulated surplus		
Council's share of accumulated surplus at start of year	312	93
Reported surplus for year	160	218
Transfers (to)/from reserves	32	-
Council's share of accumulated surplus at end of year	504	312
Council's share of reserves		
Council's share of reserves at start of year	104	136
Transfers (to)/from reserves	(32)	-
Council's share of reserves at end of year	72	136
Movement in carrying value of specific investment		
Carrying value of investment at start of year	416	198
Share of surplus for year	160	218
Carrying value of investment at end of year	576	416

Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related Parties

Parent entity

Northern Grampians Shire Council is the parent entity.

Associates

Interests in associates are detailed in note 6.2.

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Northern Grampians Shire Council. The Councillors, Chief Executive Officer and Executive Directors are deemed KMP.

Details of KMP at any time during the year are:

Councillors

Councillor Anthony Driscoll
Councillor Brian Emerson
Councillor Kevin Erwin
Councillor Rob Haswell
Councillor Lauren Dempsey
Councillor Trevor Gready
Councillor Eddy Ostarcevic

Key Management

Chief Executive Officer - Liana Thompson
Director Corporate Services and Community Services-
Vaughan Williams
Director Infrastructure and Amenity - Trenton Fithall

Total Number of Councillors

Chief Executive Officer and other Key Management Personnel

Total Number of Key Management Personnel

	2022	2021
	No.	No.
Total Number of Councillors	7	10
Chief Executive Officer and other Key Management Personnel	3	4
Total Number of Key Management Personnel	10	14

(c) Remuneration of Key Management Personnel

Total remuneration of key management personnel was as follows:

Short-term benefits

Long-term benefits

Post-employment benefits

Total

	2022 \$'000	2021 \$'000
Short-term benefits	853	1,039
Long-term benefits	6	23
Post-employment benefits	80	93
Total	940	1,155

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:

\$0,000 - \$9,999
\$10,000 - \$19,999
\$20,000 - \$29,999
\$30,000 - \$39,999
\$60,000 - \$69,999
\$200,000 - \$209,999
\$210,000 - \$219,999
\$220,000 - \$229,999
\$230,000 - \$239,999
\$260,000 - \$269,999
\$270,000 - \$279,999

	2022 No.	2021 No.
\$0,000 - \$9,999	-	3
\$10,000 - \$19,999	-	3
\$20,000 - \$29,999	5	3
\$30,000 - \$39,999	1	-
\$60,000 - \$69,999	1	1
\$200,000 - \$209,999	1	-
\$210,000 - \$219,999	-	1
\$220,000 - \$229,999	-	2
\$230,000 - \$239,999	1	-
\$260,000 - \$269,999	1	-
\$270,000 - \$279,999	-	1
Total	10	14

**Notes to the Financial Report
For the Year Ended 30 June 2022**

7.1 Council and key management (cont)

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:
a) has management responsibilities and reports directly to the Chief Executive; or
b) whose total annual remuneration exceeds \$151,000

The number of Senior Officers are shown below in their relevant income bands:

Income Range:

\$90,000 - \$99,999
\$140,000 - \$149,999
\$150,000 - \$159,999
\$160,000 - \$169,999
\$170,000 - \$179,999
\$180,000 - \$189,999
\$230,000 - \$239,999

	2022 No.	2021 No.
	1	-
	1	-
	1	-
	2	5
	6	1
	1	1
	1	-
	13	7
Total Remuneration for the reporting year for Senior Officers included above, amounted to	2,281	1,180

7.2 Related party disclosures

(a) Transactions with related parties

Nil

(b) Loans to/from related parties

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party on commercial terms as follows:

Nil

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
- it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- the amount of the obligation cannot be measured with sufficient reliability.

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

MAV WorkCare

Council was a participant of the MAV WorkCare Scheme. The MAV WorkCare Scheme provided workers compensation insurance. MAV WorkCare commenced business on 1 November 2017 and the last day the Scheme operated as a self-insurer was 30 June 2021. In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six year liability period following the cessation of the Scheme (to 30 June 2027). During the liability period, adjustment payments may be required (or received). The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by Work Safe Victoria. If required, adjustments will occur at the 3-year and 6-year points during the liability period, and will affect participating members.

(b) Contingent Assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

There are no known contingent assets as at balance date.

(c) Guarantees for loans to other entities

The Council has provided bank guarantees in favour of the Commonwealth Bank to secure debts or obligations. The liability is contingent upon the satisfactory completion of contracts involving the following organisations.

	2022 \$'000	2021 \$'000
Minister for Energy and Resources	93	93
Minister for Agriculture and Resources	6	6
Department of Sustainability and Environment	50	50
	148	148

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised.

8.2 Change in accounting standards

There have been no changes to accounting policies in the 2021-22 year.

There are no pending accounting standards that are likely to have a material impact on council.

8.3 Financial Instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in notes to the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 2020*. We manage interest rate risk by adopting an investment policy that ensures:

- diversification of investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

8.3 Financial Instruments (cont)

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements, or we will not have sufficient funds to settle a transaction when required, we will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a long term financial plan which forecasts the cash and cash equivalent requirements over a long term period to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have an investment policy that requires surplus funds to be invested within various bands of liquid
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 5.4.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A shift of + 3% in market interest rates (AUD) from year-end rates of 0.85%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, open space and heritage assets are measured at their fair value, being the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

In addition, Council considers whether to undertake an indexation revaluation of Building and Infrastructure assets where there has not been a revaluation in that year. The indexations are calculated using generally accepted industry methods and analysis of Council's most frequently used materials.

Council subsequently undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 5 to 10 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

8.4 Fair value measurement (cont)

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

During the 2021-22 financial year there were ongoing impacts as a result of COVID-19 in Victoria. This impact has continued in the period since 30 June 2021. Several of Council services have now been impacted including Council's indoor/outdoor sporting facilities. Essential services continue to be provided.

The COVID-19 impact has resulted in a loss of income, in the order of \$0.3 million for the 2021-22 year, mainly as a result of the closure or restricted usage of the leisure centre as well as the waiver of user fee income pursuant to the implementation of the Financial Support and Hardship Policy. Council has determined that these events are non-adjusting subsequent events. The duration and impact of the COVID-19 pandemic remains unclear at this time. It is not possible to reliably estimate the duration and severity of the consequences, as well as their impact on the financial position and results of Northern Grampians Shire Council for future periods.

In mid October 2022 severe flooding occurred within the Northern Grampians Shire. The full financial impact on Council as a result of this event is not currently known. Council has determined that this event is a non-adjusting subsequent event.

Council is not aware of any other after reporting date events.

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 9 Other matters

	Balance at beginning of reporting period	Share of increment/ (decrement)	Balance at end of reporting period
(a) Asset revaluation reserves	\$'000	\$'000	\$'000
2022			
Property			
Land	6,619	1,549	8,168
Buildings	52,966	5,509	58,475
	<u>59,585</u>	<u>7,058</u>	<u>66,643</u>
Infrastructure			
Roads	181,735	16,589	198,324
Bridges	65,715	-	65,715
Footpaths and cycleways	6,863	4,614	11,477
Drainage	570	1,517	2,087
	<u>254,883</u>	<u>22,720</u>	<u>277,603</u>
	<u>314,468</u>	<u>29,778</u>	<u>344,246</u>
Other			
Investment in associates	19	-	19
	<u>19</u>	<u>-</u>	<u>19</u>
Total asset revaluation reserves	<u>314,487</u>	<u>29,778</u>	<u>344,265</u>
2021			
Property			
Land	6,619	-	6,619
Buildings	52,966	-	52,966
	<u>59,585</u>	<u>-</u>	<u>59,585</u>
Infrastructure			
Roads	181,735	-	181,735
Bridges	65,715	-	65,715
Footpaths and cycleways	6,863	-	6,863
Drainage	570	-	570
	<u>254,883</u>	<u>-</u>	<u>254,883</u>
	<u>314,468</u>	<u>-</u>	<u>314,468</u>
Other			
Investment in associates	19	-	19
	<u>19</u>	<u>-</u>	<u>19</u>
Total asset revaluation reserves	<u>314,487</u>	<u>-</u>	<u>314,487</u>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Notes to the Financial Report
For the Year Ended 30 June 2022

Note 9 Other matters (cont.)

	Balance at beginning of reporting period	Transfer to / (from) accumulated surplus	Balance at end of reporting period
	\$'000	\$'000	\$'000
(b) Other reserves			
2022			
Economic development	328	525	853
Community loans	42	108	150
Waste management	3,905	820	4,725
General	250	(250)	-
Long service leave	-	334	334
Defined benefits	300	-	300
Loan repayments	1,625	(875)	750
Total other reserves	6,450	662	7,112
2021			
Economic development	247	81	328
Gravel pits restoration	57	(57)	-
Community loans	40	2	42
Waste management	3,189	716	3,905
General	-	250	250
Long service leave	289	(289)	-
Defined benefits	300	-	300
Loan repayments	1,500	125	1,625
Total other reserves	5,622	828	6,450

Economic Development Reserve - Funds held for use in enhancing the economic development of our towns.

Gravel Pits Restoration - Provision of the established rehabilitation of gravel pits. No further provision will be added to this in the future.

Community Loans Reserve - Funds held for the restoration of shop front verandahs and other community benefits.

Waste Management - Funds held for the restoration of waste sites and bin replacement.

General - Funds generated from operational savings to be reinvested in future efficiency gains and service reviews.

Long Service Leave Reserve - Funds held for employee long service leave.

Defined Benefits Reserve - Funds held for future calls on defined benefits superannuation.

Loan Repayments Reserve - Funds are being held for the future repayment of interest only loans.

Notes to the Financial Report
For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	(2,648)	(4,285)
Depreciation	14,089	13,750
Amortisation - Right of Use Assets	34	114
Net loss on disposal of property, infrastructure, plant and equipment	2,971	3,124
Assets recognised for the first time	-	(99)
Reversal of Provision	2	5
Share of (profit)/loss of associates	(160)	(218)
Contributions - Non-monetary assets	(3)	-
Finance costs (included in financing activities)	72	93
Finance Costs - Leases (included in financing activities)	3	-
Change in assets and liabilities:		
Decrease in trade and other receivables	114	1
Increase/(decrease) in prepayments	(175)	162
Increase/(decrease) in trade and other payables	(1,627)	3,915
(Decrease)/increase in unearned income /revenue	(480)	-
Increase in other liabilities	-	(117)
(Increase) in inventories	(289)	(80)
Increase/(Decrease) in provisions	32	494
Net cash provided by operating activities	11,934	16,859

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10% as required under Superannuation Guarantee legislation (2021: 9.5%)).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category.

The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns	4.75% pa
Salary information	2.75% pa
Price inflation (CPI)	2.25% pa

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

The financial assumptions used to calculate this VBI were:

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023, and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

9.3 Superannuation (cont)

Employer Contributions

Regular Contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). This rate is expected to increase in line with any increases in the SG contribution rate and reviewed as part of the 30 June 2020 triennial valuation. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding Calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2021 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

**Notes to the Financial Report
For the Year Ended 30 June 2022**

9.3 Superannuation (cont)

The Fund's actuarial investigations identified the following for the Defined Benefit category of which Council is a contributing employer:

	2021 (Interim) \$m	2020 (Triennial) \$m
A VBI surplus	\$214.7	\$100.0
A total service liability surplus	\$270.3	\$200.0
A discounted accrued benefits surplus	\$285.2	\$217.8

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021. The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021. The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

2022 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefits category. It is anticipated that this actuarial investigation will be completed by October 2022.

Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of scheme	Rate	2022 \$000	2021 \$000
Vision Super	Defined benefits	10% (2021: 9.5%)	57	63
Vision Super	Accumulation	10% (2021: 9.5%)	837	792
Aware Super	Accumulation	10% (2021: 9.5%)	66	70
Australian Super	Accumulation	10% (2021: 9.5%)	56	54
Other Funds	Accumulation	10% (2021: 9.5%)	504	447

There were no contributions outstanding as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$63,000.

**Northern Grampians Shire Council
Performance Statement
For the year ended 30 June 2022**

Possessing some of the world's most spectacular natural scenery and a rich golden heritage, the Northern Grampians Shire has established an exceptional reputation as an ideal place to live, work and invest.

Location

Located in the picturesque Grampians region of Victoria, the shire covers almost 6,000 square kilometres and services the major towns and villages of Stawell, St Arnaud, Great Western, Halls Gap, Navarre, Glenorchy, Marnoo and Stuart Mill.

National Parks

The Grampians National Park is one of Victoria's most iconic holiday destinations, attracting more than 1.5 million visitors each year. Renowned for its breathtaking views and unspoilt nature, the area is a noted rock climbing destination, popular among campers and bushwalkers. Declared in 1884, the 168,000 hectare park is rich in Aboriginal culture, European heritage and stunning wildflower displays. It is also home to almost a third of the state's plant species and an abundance of wildlife.

The Kara Kara National Park spans 13,900 hectares of predominantly steep terrain and allows visitors to experience what the forests were like before the gold rushes. The park has one of the largest intact areas of Box-Ironbark vegetation and encompasses the former Kara Kara State Park and much of the St Arnaud Range State Forest.

Industry

The shire's economy is based on manufacturing, agriculture, tourism and wine production. The two main centres of Stawell and St Arnaud supply and service agricultural machinery and are home to industries including brick, steel fabrication and meat production.

QUICK STATS:

Area: Approximately 5,918 square kilometres

Population: Approximately 11,420

Road Length: 3,369km of local roads

Rateable Properties: 9,408

Industry: There are more than 2,200 businesses operating in the shire, with major activity based in the thriving tourism, manufacturing and agricultural industries.

Major Attractions: Stawell Easter Gift Festival, Grampians Grape Escape, Grampians Arts Trail, Grampians Wildflower Festival, Festival of St Arnaud, St Arnaud Country Music Festival, Great Western Rodeo, Stawell Gold Cup, St Arnaud Cup, Great Western Cup, Halls Gap Cup, Run the Gap, Stawell Gift Hall of Fame and Grampians National Park.

**Northern Grampians Shire Council
Sustainable Capacity Indicators
For the year ended 30 June 2022**

Indicator/measure	Result 2019	Result 2022	Result 2021	Result 2022	Material Variations
Own-source revenue <i>Own-source revenue per head of municipal</i> [Own-source revenue / Municipal population]	\$1,769	\$1,779	\$1,868	\$1,951	Higher own source revenue due to increased cash (Council contribution) required to fund the carry forward capital works program from 21/22 year to 22/23 year.
Recurrent grants <i>Recurrent grants per head of municipal</i> [Recurrent grants / Municipal population]	\$915	\$1,013	\$1,056	\$1,265	There has been an increase in the amount of recurrent funding that council has received, along with the minimal population growth, increases this indicator.
Population <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$3,311	\$3,380	\$3,960	\$4,001	There has been a steady increase in operating expenditure over the past 4 years with minimal population growth which leads to these changes.
<i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$39,634	\$37,149	\$36,860	\$39,285	Increase in valuation across a number of asset categories this year leads to this increase.
<i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	3.4	3.4	3.4	3.4	
Disadvantage <i>Relative socio-economic disadvantage</i> [Index of Relative Socio-economic Disadvantage by decile]	1	1	1	1	
Workforce Turnover <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	22.9%	15.0%	17.9%	25.8%	Annual turnover rate is reflective of small rural councils.

Definitions

"adjusted underlying revenue" means total income other than -

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsibility road authority under the *Road Management Act 2004*

"population" means the resident population estimated by council

"own-source revenue" means the adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes of Areas published from time to time by the Australian Bureau of Statistics on its Internet website

"unrestricted cash" means all cash and cash equivalent other than restricted cash

Northern Grampians Shire Council
Service Performance Indicators
For the year ended 30 June 2022

Service/indicator/measure	Result 2019	Result 2022	Result 2021	Result 2022	Material Variations
Governance Satisfaction <i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	51	50	55	55	
Statutory Planning Decision making <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.0%	0.0%	0.0%	0.0%	There were no matters referred to VCAT.
Roads Satisfaction <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	53	50	54	53	
Libraries Participation <i>Active library members</i> [Number of active library members / Municipal population] x100	14.0%	12.9%	10.6%	8.6%	Due to the closure of our libraries as part of COVID restrictions, the number of active borrowers reduced, however, we have had a slight increase as the libraries reopen.
Waste Collection Waste diversion <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	33.6%	31.7%	32.0%	30.4%	
Aquatic Facilities Utilisation <i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	4.07	4.4	3.2	5.2	Recovering to Pre-Covid numbers with some additional growth in the service.
Animal Management Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	0	0	0	
Food Safety Health and safety <i>Critical and major non-compliance notifications</i> [Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance notifications and major non-compliance notifications about a food premises] x100	114.3%	100.0%	88.9%	90.9%	This is due to one non-compliant business closing prior to the follow up inspection being carried out.

**Northern Grampians Shire Council
Service Performance Indicators
For the year ended 30 June 2022**

Service/indicator/measure	Result 2019	Result 2022	Result 2021	Result 2022	Material Variations
Maternal and Child Health (MCH)					
Participation					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	85.9%	84.0%	87.3%	84.3%	
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	93.3%	89.4%	89.2%	84.2%	

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library members" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliant outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorised officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"Work Safe" reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian Work Cover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.

**Northern Grampians Shire Council
Financial Performance Indicators
For the year ended 30 June 2022**

Dimension/indicator/measure	Result 2019	Result 2022	Result 2021	Result 2022	2023	Forecasts			Material Variations
						2024	2025	2026	
Operating position Adjusted underlying result <i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	-19.6%	-16.2%	-26.4%	-21.6%	-26.6%	-25.5%	-24.9%	-25.1%	
Liquidity Working capital <i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	368.0%	396.1%	254.4%	279.5%	179.9%	155.5%	120.5%	104.6%	The movement relates to a number of works that remain incomplete and the funds will be expended in future years.
Unrestricted cash <i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	191.0%	235.1%	131.7%	95.0%	162.3%	137.9%	104.2%	87.0%	This relates to the timing of payment for project work at the end of the financial year, where invoices are not due until the new year.
Obligations Loans and borrowings <i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	15.0%	13.5%	12.0%	5.7%	5.2%	5.1%	8.4%	3.4%	Reduction due to the repayment of an outstanding loan.
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.6%	1.8%	1.7%	6.0%	0.9%	0.2%	0.2%	5.1%	Large payment of interest only loan in this current year which will also occur in future years when interest only loans are paid out.
Indebtedness <i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	13.8%	16.7%	9.8%	8.1%	8.8%	8.6%	7.2%	7.0%	Reduction due to the repayment of an outstanding loan.
Asset renewal and upgrade <i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expenses / Asset depreciation] x100	New 2020	75.1%	53.8%	92.0%	76.9%	59.9%	130.7%	53.2%	Reduction in some further years reflects sustainability issue of small rural Councils with limited capacity to fund ageing infrastructure unless the renewal projects are fully funded by other agencies.
<i>Asset renewal compared to depreciation</i> [Asset renewal expenses / Asset depreciation] x100	55.4%	Retired 2020	Retired 2020	Retired 2020					This measure was replaced by O5 in 1 July 2019.
Stability Rates concentration <i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	55.1%	53.8%	51.1%	51.6%	55.1%	54.9%	55.0%	55.1%	Consistent reliance on rate revenue to fund Council services.
Rates effort <i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.66%	0.64%	0.51%	0.54%	0.39%	0.38%	0.37%	0.36%	Consistent result due to impact of rate capping.
Efficiency Expenditure level <i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$4,047	\$4,126	\$4,799	\$4,554	\$4,451	\$4,514	\$4,575	\$4,668	
Revenue level <i>Average rate per property assessment</i> [General rates and Municipal charges / Number of property assessments]	New 2020	\$1,608	\$1,637	\$1,595	\$1,615	\$1,648	\$1,681	\$1,714	
<i>Average residential rate per residential property assessment</i> [Residential rate revenue / Number of residential property assessments]	\$1,641	\$1,778	Retired 2020	Retired 2020					This measure was replaced by E4 from 1 July 2019.

Notes

"adjusted underlying revenue" means total income other than -
[a] non-recurrent grants used to fund capital expenditure; and
[b] non-monetary asset contributions; and
[c] contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure
"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
"current assets" has the same meaning as in the AAS
"current liabilities" has the same meaning as in the AAS
"non-current assets" means all assets other than current assets
"non-current liabilities" means all liabilities other than current liabilities
"non-recurrent grant" means a grant obtained on the condition that is to be expended in a specific manner and is not expected to be received again during the period covered by Council's four year adopted budget.

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
"population" means the resident population estimated by council
"rate revenue" means revenue from general rates, municipal charges, service rates and service charges
"recurrent grant" means a grant other than a non-recurrent grant
"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash

**Northern Grampians Shire Council
Other Information
For the year ended 30 June 2022**

Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared in accordance with the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020, Australian Accounting Standards and other mandatory professional reporting requirements.

Where applicable results in the performance statement have been prepared on accounting bases consistent with those reporting in the Financial Statements. The results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents that actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The Local Government (Planning and Reporting) Regulations 2020 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 27 June 2022 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The 2022/23 adopted budget can be viewed on councils website www.ngshire.vic.gov.au.

Impact of COVID-19

While the COVID-19 pandemic has resulted in a loss of budgeted income to Council, any such financial impost has not adversely impacted the performance statement.

Where appropriate the performance statement includes separate commentary where there is a material change to individual performance measures. Any material change to a performance measure is mainly due to a loss of fee income relating to Council's sports / aquatic facilities, early learning centre plus a waiver to penalty interest relating to the payment of rates and statutory charges. During the 2021/22 financial year Council's sports and aquatic centre experienced a reduction in attendance resulting in an estimated loss of revenue in the order of \$0.26m compared to budget. This loss of income was offset by savings in the areas of tourism and events that was partly due to the ongoing impact of COVID-19 lockdowns and restrictions.

Council provided waiver of some user fees and rental income pursuant to the COVID-19 Financial Support and Hardship Policy. The impact of this policy resulted in the waiver of user charges plus penalty rates interest that totalled in the order of \$0.07m.

There was minimal impact on staffing costs as the majority of impacted staff were able to be redeployed.

Northern Grampians Shire Council Certification of the performance statement

In my opinion the accompanying financial statements have been prepared in accordance with the Local Government Act 2020, the Local Government (Planning and Reporting) Regulations 2020, Australian Accounting Standards and other mandatory professional reporting requirements.



Graham Haylock, CPA
Principal Accounting Officer
Dated: 21 October 2022

In our opinion, the accompanying performance statement of the Northern Grampians Shire Council for the year ended 30 June 2022 presents fairly the results of council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2022.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2022 to certify this performance statement in its final form.



Cr Murray Emerson
Councillor
Dated: 21 October 2022



Cr Kevin Erwin
Councillor
Dated: 21 October 2022



Trenton Fithall
Acting Chief Executive Officer
Dated: 21 October 2022

Independent Auditor's Report

To the Councillors of Northern Grampians Shire Council

Opinion	<p>I have audited the accompanying performance statement of Northern Grampians Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• description of municipality for the year ended 30 June 2022• sustainable capacity indicators for the year ended 30 June 2022• service performance indicators for the year ended 30 June 2022• financial performance indicators for the year ended 30 June 2022• other information and• certification of the performance statement. <p>In my opinion, the performance statement of Northern Grampians Shire Council in respect of the year ended 30 June 2022 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 4 of the <i>Local Government Act 2020 and Local Government (Planning and Reporting) Regulations 2020</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 2020</i> and the <i>Local Government (Planning and Reporting) Regulations 2020</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of a performance statement that is free from material misstatement, whether due to fraud or error.</p>

**Auditor's
responsibilities
for the audit of
the performance
statement**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement. As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
24 October 2022



Travis Derricott
as delegate for the Auditor-General of Victoria

4. Closure of Meeting Pursuant to Section 66(2)(a) of the Local Government Act 2020

A Council or delegated committee may resolve that the meeting be closed to members of the public if it considers it necessary because a circumstance specified below apply:

The circumstances are-

- (a) the meeting is to consider confidential information; or
- (b) security reasons; or
- (c) it is necessary to do so to enable the meeting to proceed in an orderly manner.

If the circumstances specified in subsection (b) or (c) apply, the meeting can only be closed to the public if the Council has made arrangements to enable the proceedings of the meeting to be viewed by members of the public as the meeting is being held.

4.1. C7 2022/23 - Asphaltting Works, Queens Avenue, St Arnaud

RESOLUTION

That item 4.1 be considered in Closed Council as it deals with confidential information as detailed in section 3(1) of the *Local Government Act 2020*.

Moved: Cr Kevin Erwin
Seconded: Cr Rob Haswell Carried

RESOLUTION

That the meeting be closed to consider the item listed pursuant to section 66 of the *Local Government Act 2020*.

Moved: Cr Kevin Erwin
Seconded: Cr Rob Haswell Carried

OPEN COUNCIL

The Acting Chief Executive Officer reported on the item discussed in Closed Council.

He said Council has awarded contract C7 2022/23 - Asphaltting Works, Queens Avenue, St Arnaud to Centre State Asphaltting Pty Ltd for their submitted lump sum price.

5. Close

There being no further business the Mayor declared the meeting closed at 12.37pm.

Confirmed



CR MURRAY EMERSON
MAYOR

Date: 7 November 2022