



Agenda

Ordinary Meeting

Tuesday, 6 June 2023

Time: 9.15 am
Location: Council Chambers
82 Brisbane Street
BEAUDESERT QLD 4285

Scenic Rim Regional Council
Ordinary Meeting
Tuesday, 6 June 2023
Agenda

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- 1 Opening of Meeting**
- 2 Attendance and requests for leave of absence**
- 3 Apologies**
- 4 Prayers**
- 5 Declarations of Prescribed or Declarable Conflict of Interest by Members**
- 6 Announcements / Mayoral Minutes**
- 7 Reception of Deputations by Appointment / Presentation of Petitions**
- 8 Confirmation of Minutes**
Ordinary Meeting - 23 May 2023
- 9 Business Arising from Previous Minutes**

10 Consideration of Business of Meeting

Council Sustainability

10.1 2023 Interim Report from the Auditor General

Executive Officer: General Manager Council Sustainability

Item Author: Coordinator Financial Management

Attachments:

1. Scenic Rim Regional Council 2023 Interim Report from the Auditor-General [↓](#) 

Executive Summary

This report presents the Auditor-General's observation Interim Report relating to the interim audit of Council's Financial Statements for the 2022-2023 financial year.

Recommendation

That, in accordance with section 213 of the *Local Government Regulation 2012*, Council note the Auditor-General's observation Interim Report for the 2022-2023 financial year.

Previous Council Considerations / Resolutions

The 2023 Interim Report from the Auditor-General report was presented to the Audit and Risk Committee on 1 June 2023 by the external auditors.

Report / Background

The Auditor-General must prepare an observation report about the audit of a local government's financial statements in accordance with section 54 of the *Auditor-General Act 2009*.

Section 213 of the *Local Government Regulation 2012* requires that the Mayor presents a copy of this report at the next ordinary meeting. These reports about the audit of Council's financial statements prepared under section 54 of the *Auditor-General Act 2009* include observations and suggestions made by the auditor-general about anything arising out of the audit.

Budget / Financial Implications

Nil.

Strategic Implications

Operational Plan

Theme: 3. Open and Responsive Government

Key Area of Focus: Ongoing integrity of Council's practice and processes

Legal / Statutory Implications

Section 213 of the *Local Government Regulation 2012* requires that the Mayor present a copy of the of the auditor-general's observation report at the next ordinary meeting.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Governance, Risk & Compliance Elected members unaware of recommendations of Auditor-General in relation to Local Government.	2 Minor	Possible	Medium	Providing regular updates to elected members.	Low

Consultation

Executive Team
Relevant Managers
Relevant Principal Specialists
External Auditors

Conclusion

In accordance with section 213(3) of the *Local Government Regulation 2012*, the Mayor must present the Auditor-General's observation report at the next ordinary meeting of the local government.



2023 INTERIM REPORT

Scenic Rim Regional Council

28 April 2023



Cr Greg Christensen
Mayor
Scenic Rim Regional Council
82 Brisbane Street
Beaudesert QLD 4285

Dear Mayor Christensen

2023 Interim report

We present our interim report for Scenic Rim Regional Council for the financial year ending 30 June 2023. This report details the results of our interim work performed to 31 January 2023. Under section 213 of the *Local Government Regulation 2012*, you must present a copy of this report at your council's next ordinary meeting.

Results of our interim audit

In this phase, we assessed the design and implementation of your internal controls relevant to the financial report, and whether they are operating effectively. We assessed the key controls we intend to rely on in auditing your financial statements. Our audit does not assess all controls that council has implemented across the organisation.

Significant deficiencies:

- No issues raised in the current year.
- 1 unresolved from prior years

Deficiencies:

- 1 raised in the current year, relating to adequacy of backup regime.
- 10 unresolved from prior years

Financial reporting matters:

- No issues raised in the current year.
- 1 unresolved from prior years

Based on the results of our testing completed to date and the resolution of prior year issues, we have determined your internal control environment does support an audit strategy where we can rely upon your entity's controls.

Refer to *section 1 Status of issues* for further details.

If you have any questions or would like to discuss the audit report, please contact me on 3222 9787 or Ben Pepperell on 3222 9687.

Yours sincerely

Ashley Carle
Director

Enc.

cc. David Keenan, Chief Executive Officer
cc. Mr Stephen Coates, Chair of the Audit and Risk Committee

2023 Interim report

1. Status of issues

Internal control issues

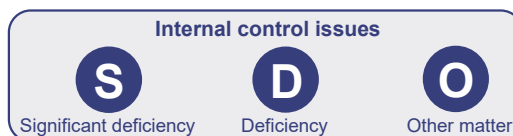
The following table identifies the number of deficiencies in internal controls and other matters we have identified. Details of the deficiencies we identified during our interim audit are outlined further in this section. Refer to section 2 *Matters previously reported* for the status of previously raised issues.

Issues	Significant deficiencies	Deficiencies	Other matters*
Current year issues	-	1	-
Prior year issues – unresolved	1	10	1
Total issues	1	11	1

*Queensland Audit Office only tracks resolution of other matters where management has committed to implementing action.

The following section details control deficiencies and other matters identified as at 31 January 2023. It includes a response from those charged with governance.

Our ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.



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2023 Interim report

D Deficiency

23CR-1

Adequacy of Backup Regime

(Monitoring activities)

Observation

During our interim audit, we identified that the Council's business continuity and disaster recovery plans are in need of review. See related point at 21CR-1. Therefore, we were unable to determine if the backup regime that is currently in place is adequate.

Implication

In the context of information technology and systems, disaster recovery plans specify recovery time objectives and recovery point objectives. These objectives need to be addressed by the organisation's backup regime.

The risk exists that current backup practices do not adequately address the business and statutory requirements of the Council.

QAO recommendation

We recommend that the Council updates its business continuity and disaster recovery plans, and that the existing backup regime is reviewed to ensure its alignment with the plans.

Management response

In the last 2 years, the backup practices for Council's critical systems has been significantly enhanced. The Disaster Recovery Plan is scheduled to be completed by 30 June 2023. A documented backup plan will be completed and aligned to the DR Plan by 31 October 2023.

Responsible officer: Manager Information Services and Technology

Status: Work in progress

Action date: 31 October 2023

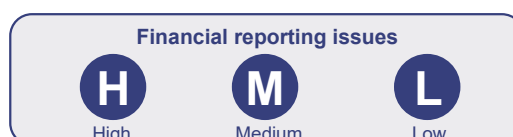
Financial reporting issues

This table identifies the number of financial reporting issues we raised. Refer to section 2 *Matters previously reported* for the status of the previously raised financial reporting issue.

Year and status	High risk	Moderate risk	Low risk
Current year issues	-	-	-
Prior year issues – unresolved	-	1	-

No financial reporting issues have been identified since our last final report dated 28 September 2022.

Our risk ratings are as follows. For more information and detail on our rating definitions, please see the webpage here: www.qao.qld.gov.au/information-internal-controls or scan the QR code.





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2023 Interim report




2. Matters previously reported

The following table summarises the status of deficiencies, financial reporting issues, and other matters previously reported to you.

Ref.	Rating	Issue	Status
22CR-1		<p>A lack of periodic review of user access privileges (Monitoring Activities)</p> <p>It was found that the review of user access is ad hoc and adequate records of any reviews are not maintained.</p> <p>We noted the following number of users with elevated privileges.</p> <ul style="list-style-type: none"> • Domain Admin Group – 41 members; • Administrators Group – 30 members; • Schema Admin Group - 4 members; and • Enterprise Admin Group – 7 members; <p>This number was considered large for a Regional Council the size of Scenic Rim.</p>	<p>Work in progress</p> <p>TechnologyOne are developing a report for the review of user accounts which still needs refining.</p> <p>March 2023 update: Reviews of user access are still ad hoc.</p> <p>Responsible officer: Manager Information Services and Technology</p> <p>Original Action date: 30 March 2023</p> <p>Updated Action date: 30 June 2023</p>
22CR-2		<p>Lack of adequate policy and procedural documentation (Control Environment)</p> <p>It was found that documented and approved policies and procedures were not in place for:</p> <ul style="list-style-type: none"> • managing user access; • change management; and • backups. 	<p>Work in progress</p> <p>Formal budget allocations were included into the 2021-2022 Annual Budget to cater for the development of necessary Information Communications and Technology Governance and Policy Frameworks. It is included in the scope of delivery for these works to cover off and deliver the recommended policies and procedures. These were scheduled to be provided to the Executive Team for endorsement by 31 December 2022 - with approval by Council and implementation by 30 June 2023.</p> <p>Responsible officer: Manager Information Services and Technology</p> <p>Action date: 30 June 2023</p>

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2023 Interim report

Ref.	Rating	Issue	Status
22CR-3		<p>Lack of adequate information supporting changes to the IT Environment (Control Environment)</p> <p>It was found that important information supporting changes to the IT environment was not always maintained.</p> <p>For changes examined by the auditor the following information was not always available:</p> <ul style="list-style-type: none"> • approval by the system owner to proceed with addressing the change request; • approval by IT that the proposed solution is technically viable; • testing that is conducted and results; and • approval by the CAB or appropriate stakeholders to implement the change into production. <p>Change requests are recorded in the HelpMaster help desk system, meaning that some documentation is available to support changes, however some changes should have a higher level of documentation available (for example, system patches).</p>	<p>Work in progress</p> <p>The preparation, consultation and finalisation of the documentation is still progressing. The framework and relevant policies will be provided to the Executive team and the Audit and Risk Committee for endorsement and approval by the end of June 2023.</p> <p>Responsible officer: Manager Information Services and Technology</p> <p>Original Action date: 31 March 2023</p> <p>Updated Action date: 30 September 2023</p>
22CR-4		<p>Backup of Microsoft 365 Data (Information and Communication)</p> <p>It was found that Council's Microsoft 365 data was not backed up.</p>	<p>Resolved</p> <p>This matter was covered off for remedy via inclusion as part of the New Initiative inclusion in the 2021-2022 Annual Budget. Engagement of vendor was undertaken and mechanisms put in place for the automated backup facilities.</p>
22OM-1		<p>Lack of supporting documentation to evidence the inspection of contributed assets</p> <p>It was found that there was no documented paperwork (on-maintenance inspection report) for the final sign off conducted by the engineer for assets to be accepted as on-maintenance. It was noted that other correspondence, such as a letter issued to the Developer, was able to be provided.</p>	<p>Resolved pending audit clearance (testing to be performed during our year-end audit visit)</p> <p>Council considers that the current process for the acceptance of contributed assets is sound. In this instance, whilst the On-Maintenance Inspection Report was completed by the officer, it was misplaced and therefore not registered in Council's record keeping system (ECM). However, all checklist items contained within the missing form had been provided or completed. In future the process will be amended to ensure that the officer scans and registers the documents in ECM immediately upon return to the Council office following the inspection.</p>




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2023 Interim report

Ref.	Rating	Issue	Status
21CR-1	D	<p>Lack of policy or supporting documentation to support business continuity and disaster recovery planning within the context of the IT environment.</p> <p>It was found that a policy for business continuity and disaster recovery as it pertains to the IT environment was not in place. Whilst it is maintained that the resilience and reliability of the current arrangements have been tested as a result of the COVID event over the last year, there is no documented disaster recovery plan or supporting business impact and risk assessment documentation.</p>	<p>Work in progress</p> <p>A policy from 2013 has been located and is being reviewed as part of the 2022-2023 Operational Plan deliverable for the IST Team. Consultants have been engaged to undertake the relevant scope of works.</p> <p>Responsible officer: Manager Information Services and Technology</p> <p>Original Action date: 31 March 2022 Updated Action date: 30 June 2023</p>
21CR-2	D	<p>Inadequate disaster recovery testing regime</p> <p>There is no maintenance and testing regime in place to ensure that continuity and disaster recovery plans are up to date and effective.</p>	<p>Work in progress</p> <p>Council is continuing to resolve this matter, which has incurred some slight delay as Council is also reviewing the Queensland Emergency Risk Management Framework as part of considerations.</p> <p>March 2023 update: Council is still in the process of updating the business continuity and disaster recovery plans.</p> <p>Responsible officer: General Manager Council Sustainability</p> <p>Original action date: 30 June 2022 Updated action date: 30 September 2023</p>
20CR-1	D	<p>Inadequate policy & procedural documentation & supporting documentation for ICT changes</p> <p>It was noted that Council has a change control process in place with change requests being logged and approved. However, a few items for improvement were identified.</p>	<p>Resolved</p> <p>March 2023 update: As an interim, IST has introduced a IST Change Control Form to assist with the management of changes implemented into the production environment.</p> <p>The lack of documented policy is covered by the above audit finding <i>22CR-2 Lack of Adequate Policy and Procedural Documentation</i>.</p>
20IR-1	D	<p>Purchase requisitions approved post invoice date</p> <p>We noted several purchase requisitions are approved post invoice date.</p>	<p>Work in progress</p> <p>This matter is being covered off as part of the internal audit continuous assurance work and will be included in the August A&RC meeting agenda.</p> <p>Responsible officer: General Manager Council Sustainability</p> <p>Original action date: 30 June 2022 Action date: 30 June 2023</p>


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2023 Interim report

Ref.	Rating	Issue	Status
19CR-10		Automated network alerts Lack of automated network alerts for system access and modification events.	Work in progress Initial investigations were undertaken with respect to a tailored solution for Council. Scenic Rim has since also flagged interest with the Local Government Association of Queensland in participating in a group delivery for the necessary solution that can be rolled out across Local Government entities across Queensland. Responsible officer: Manager Information Services and Technology Action date: 30 June 2023
19CR-3		Council policies overdue for review The policy register has since been reworked, however as progress is made, additional policies are expiring.	Work in progress The Policy Review Framework has been developed, consulted and rolled out to management and staff for review. Policies and procedures are being systematically reviewed and/or updated following the necessary processes. Responsible officer: Principal Specialist Governance and Assurance Original action date: 30 June 2020 Action date: 30 June 2023
18IR-1		Employees with high long service leave High long service leave balances for several staff.	Work in progress This is ongoing, with continued focus on monitoring and ensuring staff leave balances are appropriately managed. Responsible officer: Chief Executive Officer Action date: Ongoing

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2023 Interim report

Ref.	Rating	Issue	Status
21FR-4		<p>Capital work in progress not capitalised in a timely manner</p> <p>A number of projects considered ready for (or were currently in) use for over a year, that should have been transferred to their relevant asset class and commenced being depreciated.</p> <p><i>2022 Update:</i> <i>\$9.044m of capital work in progress was identified as not being capitalised in a timely manner. This resulted in depreciation expense being omitted as far back as 2014. (Refer to item 1 and 2 within section 8 for impact)</i></p>	<p>Work in progress</p> <p>It was evident in the trial of the new process that there is a resourcing constraint in compiling the relevant project capitalisation information once a project has been completed. In the long-term, it is the view of the Principal Specialist, Asset Management that a commissioning/post-construction delivery resource may be required within the Capital Works area to coordinate the relevant information on time. A short-term solution is to educate and engage the delivery project managers on the importance of ensuring that as constructed and capitalisation information are provided in a timely manner. It is proposed that workshops be undertaken with the relevant project managers to align expectations. The series of workshops are to be undertaken from October 2022 to 30 March 2023.</p> <p>Responsible officer: Principal Specialist Asset Management/ Coordinator Financial Management.</p> <p>Original action date: 30 June 2022 Updated action date: 30 June 2023</p>

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10.2 Procurement Exception under Section 235 Local Government Regulation 2012**Executive Officer:** General Manager Council Sustainability**Item Author:** Coordinator Procurement**Attachments:** Nil**Executive Summary**

This report seeks Council's approval for the engagement of suppliers under section 235 of the *Local Government Regulation 2012* (the Regulation) during the 2023-2024 financial year.

Recommendation

That Council resolve to engage the following supplier under section 235 of the *Local Government Regulation 2012*:

Supplier	Services	Exception	Expiry
Aquion	Smartsheet Project Management	235(a)	30/06/2024
Armsign	Signage for the Story Markers Project	235(b)	30/06/2024
CWASH Pty Ltd	Rental of land	235(a)	30/06/2024
Databasics	Canto Digital Asset	235(a)	30/06/2024
Destination Scenic Rim	Member-based local tourism organisation	235(b)	30/06/2024
Eftsure	Software to assist with fraud detection with supplier payments	235(b)	30/06/2024
Esri	Geographical Information system	235(a)	30/06/2024
Everi	What's on Scenic Rim Portal	235(b)	30/06/2024
Geomant	Customer Contact call centre software	235(a)	30/06/2024
ID Consulting Pty Ltd	Annual subscription - profile.id; atlas.id and economy.id	235(b)	30/06/2024
Lavender House	Employee Assistance Program (EAP)	235(b)	30/06/2024
Locatrix	Evacuation Maps and Online Fire Evacuation Training	235(b)	30/06/2024
NearMap	GIS Mapping subscription	235(a)	30/06/2024
Nosto (Stackla)	Online "plug-in" platform	235(b)	30/06/2024
OnTheNet	Broadband and network services	235(b)	30/06/2024
Plant Assessor	Plant safety risk assessment services	235(b)	30/06/2024
PRD Software	Helpdesk, IT Asset Management and Reporting software subscription	235(b)	30/06/2024
Romeo Digital	Hosting and website maintenance	235(b)	30/06/2024
Sitech Construction Systems	Sole Distributor trimble site positioning and survey systems.	235(a)	30/06/2024

Supplier	Services	Exception	Expiry
Solutions in Transport	Traffic management services	235(b)	30/06/2024
Stenhouse Lifting Pty Ltd	Safety inspections of lifting and height devices	235(b)	30/06/2024
uWorkin	Jobs in Scenic Rim Portal	235(b)	30/06/2024
<ul style="list-style-type: none"> • Beaudesert Community Arts and Information Centre Assoc Inc; • Boonah District Chamber of Commerce Inc; • Canungra Visitor Information Centre; • Rathdowney Area Development and Historical Association Inc; and • Tamborine Mountain Chamber of Commerce and Industry Inc. 	Provision of services to maintain and operate Visitor Information Centres throughout the Scenic Rim.	235(a)	30/06/2024
Waylene Currie trading as WLRC Arts	Graphic Design	235(b)	30/06/2024
Wildlife Preservation Society of Qld	Wildlife eDNA survey	235(b)	30/06/2024

Previous Council Considerations / Resolutions

At the Ordinary Meeting held on 9 May 2023 (Item 10.7), Council resolved to engage the following suppliers under section 235 of the *Local Government Regulation 2012*:

Supplier	Services	Exception	Expiry
Bencee Pty Ltd	Construction of Tamborine Mountain Library Outdoor Area	235(b)	30/06/2023

At the Ordinary Meeting held on 7 March 2023 (Item 10.3), Council resolved to engage the following suppliers under section 235 of the *Local Government Regulation 2012* during the 2022-2023 financial year.

Supplier	Services	Exception	Expiry
Destination Scenic Rim	Member-based local tourism organisation	235(b)	30/06/2023
Towri Sheep Cheeses	Promotional Event	235(b)	30/06/2023
SmartCrete Cooperative Research Centre	Recycled road base material	235(b)	30/06/2023

At the Ordinary Meeting held on 16 August 2022 (Item 10.4), Council resolved to engage the following suppliers under section 235 of the *Local Government Regulation 2012* during the 2022-2023 financial year.

Supplier	Services	Exception	Expiry
Solutions in Transport	Traffic management services	235(b)	30/06/2023
OnTheNet	Broadband and network services	235(b)	30/06/2023
Plant Assessor	Plant safety risk assessment services	235(b)	30/06/2023
CWASH Pty Ltd	Rental of land	235(a)	30/06/2023
Lavender House	Employee Assistance Program (EAP)	235(b)	30/06/2023

Report / Background

In accordance with section 235 of the Regulation, Council may enter into a medium-sized contractual arrangement or large-sized contractual arrangement without first inviting written quotes or tenders if:

- (a) the local government resolves it is satisfied that there is only one supplier who is reasonably available; or
- (b) the local government resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
- (c) a genuine emergency exists; or
- (d) the contract is for the purchase of goods and is made by auction; or
- (e) the contract is for the purchase of second-hand goods; or
- (f) the contract is made with, or under an arrangement with, a government agency.

The exceptions under section 235(a) and (b) of the Regulation requires Council to resolve these exceptions and the submission of reports to Council to obtain exceptions under these Regulation provisions is commonplace in Queensland councils.

Aquion

Aquion provides Council with access to Smartsheet Project Management, an online project management software. The exception sought for Aquion allows Council to purchase subscription licenses through an Australian supplier. Estimated expenditure in the 2023-2024 financial year is \$25,280.

Armsign

Armsign have been engaged in 2022-2023 to design signage for the Story Markers project. Once initial markers are delivered, Council would like to engage the same supplier to keep the design intent consistent and enable continuation of the project without infringing on copyright. The budget for this work is expected to be between \$10,000 and \$15,000.

CWASH Pty Ltd

CWASH Pty Ltd is the registered owner of land situated at 157-169 Helen Street, Beaudesert. Council has operated a stockpile from this site since the late 1990s. The site is beneficial to Council due to its proximity to the Helen Street Works Depot and centrally located to the greater Beaudesert/eastern works area.

In the time Council has been using the site, it has been improved to create a hardstand area, thereby increasing its usefulness to Council as an all-weather facility. Improvements by Council have rendered the site generally immune to riverine flooding. Furthermore, in a high intensity, short duration rainfall event, the hardstand area remains relatively free from water that flows down Helen Street and lies in the lower area of the property.

Given its location, Council's use of the site receives little to no negative feedback from members of the community. Previous stockpile sites have been forced to close due to adverse public feedback relating to its perceived unsightly nature and noise issues. The estimated expenditure per annum is \$13,000.

Databasics

Databasics provides Council with access to "Canto" digital asset management software and support services. The exception sought for Databasics allows for Council to purchase Canto subscription licences through an Australian supplier to continue this access. Estimated expenditure in the 2023-2024 financial year is \$7,177. The exception is to support the continuation of the ongoing annual subscription.

Destination Scenic Rim

Destination Scenic Rim (DSR) is the industry-led, member-based local tourism organisation for the Scenic Rim region.

As part of its mandate to help grow the region's tourism industry, Council works closely and collaboratively with DSR to support their delivery of networking, advocacy, training and marketing services to their members and the broader industry, in accordance with their annual business plan. The annual budget requirement to support DSR is \$80,000 for the delivery of actions in their 2023-2024 Business Plan and a further \$15,000 for a stipend for their Independent Chair.

Eftsure

Banks do not match Payee Names to Account Numbers when processing electronic payments, causing payment error to non-intended recipients and creating a blind spot. Council introduced Eftsure which is a cloud-based software solution which protects outgoing bank to bank payments from crime, fraud and error which provides continuous control monitoring to protect the organisation's digital payments. It is a tool aimed to prevent payment fraud, onboard new vendors and manage the accuracy of existing vendors' banking and compliance data. The annual ongoing subscription is approximately \$6,500.

Esri

Esri provides Council with a Geographical Information system, creating custom maps and updating Council spatial datasets that feed Intramaps and support services. The exception sought allows for continued delivery of these essential network services. Estimated expenditure in the 2023-2024 financial year is \$55,000.

Everi

Everi is a unique online technology platform, which is a unique service in Australia, providing a solution for displaying and managing events online to serve as the primary events destination for residents and visitors. The Event Hub is fully customised, featuring curated and customisable feed of events, various communication tools and alerts. Unable to find another provider offering the full set of features and tools required. The Everi platform is utilised across various business groups in the organisation. This exception is to support the annual ongoing subscription of approximately \$16,500.

Geomant

Geomant provides Council with customer contact call centre software. The exception sought for Geomant allows for continued maintenance and support of this essential software. Estimated expenditure in the 2023-2024 financial year is \$5,319. Exception is sought as this is a yearly contract and to allow for the continuation of services.

ID Consulting Pty Ltd

ID Consulting Pty Ltd provides a nationally recognised and widely used economic modelling tool which provides demographic and economic statistics for regions, including the ability to utilise an online economic and event impact calculator. Council subscribed to the service in February 2018, and it is available to Council and the public. ID Consulting Pty Ltd is the sole provider of a platform which provides this data and tools. The .id system is used by over 300 local governments and regional authorities around Australia to provide a source of local demographic and economic data which is made available to the community. This is a 'public access' tool that allows Council to gain an in depth understanding of the region by reviewing key statistics in the local economy and compare these to state and national trends. This exception is to support the annual ongoing subscription of approximately \$32,450.

Lavender House

Council offers an employee assistance program (EAP) which is a free, professional and confidential counselling service available to assist employees and their immediate family members with personal and work-related concerns. Employees may access up to three counselling sessions per year under this arrangement. Council will be conducting a procurement process early in 2023-2024 for an expanded scope of services, subject to adoption of the 2023-2024 operational budget. Expenditure for the 2022-2023 financial year amounted to approximately \$36,750. Actual expenditures for 2023-2024 would be dependent upon actual employee requirements for utilising the service.

Locatrix

Locatrix is an online platform providing evacuation maps for all Council buildings and fire evacuation online training for all Council staff. The annual subscription is approximately \$16,000.

NearMap

NearMap provides Council with online access to regularly updated aerial photography for GIS (mapping) and support services. The exception sought for NearMap allows for continued delivery of these essential services. Estimated expenditure in the 2023-2024 financial year is \$79,530.

Nosto (Stackla)

Stackla (now Nosto) was contracted by Council in June 2021 as the online 'plug-in' platform to serve User Generated Content (UGC) (images) from Instagram to the Visit Scenic Rim website. This is a unique service, and the suitability of the service provided by Nosto for the Visit Scenic Rim website, along with Nosto's established use as the 'plug-in' for UGC on the website makes Nosto the preferred supplier for the continuation of this service. The annual cost for the UGC plug-in is expected to be \$15,000.

On the Net

On the Net provides Council telephony, network infrastructure (including WiFi) and support services. The exception sought for OnTheNet allows for continued delivery of these essential network services. Estimated expenditure in the 2023-2024 financial year is \$90,000.

Plant Assessor

Plant Assessor is an online safety system and has been providing plant safety risk assessment services to Council plant and equipment since 2010. Plant Assessor is make and model specific, and provides risk assessments to the latest Australian Standards, Legislation and State Codes of Practice. Plant Assessor also provides a corrective action management regime, for Council to ensure plant is brought up to standard, and that a safe system of work is developed for each item of plant on fleet.

A yearly assessment is undertaken by Plant Assessor, on a variety of Council owned plant and equipment, including newly purchased items. Estimated expenditure for the 2023-2024 financial year is \$12,000.

PRD Software

PRD Software provides Helpdesk, IT Asset Management and Reporting software for Information Services and Technology. The exception sought for PRD Software allows for continued updates and support for this software. Estimated expenditure in the 2023-2024 financial year is \$5,350 and the exception is to support the continuation of the annual subscription.

Romeo Digital

Romeo Digital was appointed by Council in 2021 to design and build a new Visit Scenic Rim (VSR) website following a highly-competitive Tender process. The website - www.visitscenicrim.com.au - went live in May 2022. As well as building the website, the services provided by Romeo Digital through this Tender included hosting and maintaining the website and its Search Engine Optimisation (SEO) through to 30 June 2023. Due to Romeo Digital's extensive experience and expertise with the VSR website, their deep familiarity with the Scenic Rim's tourism features and assets and the destination brand, along with their demonstrated superior customer service, it is expedient and beneficial to continue engagement of their services for website hosting and associated website maintenance and upgrades. The anticipated budget for website hosting, maintenance and upgrades, SEO and Google ad management is approximately \$76,000 for the 2023-2024 period.

Sitech Construction Systems

Sitech are the sole distributor in this region for trimble civil engineering and construction site positioning and survey systems.

The yellow equipment used in equipment such as graders, come with the primary trimble equipment that is fitted by Hastings Deering to our fleet when we purchase them. The exception is required for the hire of this compatible equipment which communicates with Council's grader fleet equipment to position construction of drainage and roadworks from council drawings and designs which are uploaded to the hired unit. The anticipated amount for the 2023-2024 period is in the vicinity of \$170,000. If the hire of this equipment is to continue long term, the ability to purchase the equipment will also be explored.

Solutions in Transport

It should be noted that Solutions in Transport are not listed with Localbuy or any State purchasing registers for Council to appoint.

Solutions in Transport is the leading traffic management consultancy based in Queensland and are recognised as offering a specialist services within local government. Dr Dan Sullivan was Project Manager for development of the Austroads Guide to Temporary Traffic Management (AGTTM) and initiated a program for nationally harmonised training, industry registration and company prequalification. AGTTM is the main guide to temporary traffic management (TTM) along with Queensland Guide to Temporary Traffic Management, which provides guidance for the planning, design, and implementation of safe, economical, and efficient temporary traffic management designs.

Dr Dan Sullivan provides ongoing technical support to State, Territory and Local governments and to industry. He developed the Queensland Traffic Management Design course.

Dr Dan Sullivan is also the primary technical expert contracted by the Traffic Management Association of Australia for their education and industry development program and has partnered with IPWEA-Q to deliver a TTM related workshops across Queensland and the Northern Territory. His ongoing involvement in TTM industry has him recognised as an industry specialist.

It is understood that various Queensland councils and traffic control companies have engaged Dr Dan Sullivan for his services to improve the relevant TTM process and documents. There is no known supplier who provides and has as much in-depth knowledge in TTM industry as Dr Dan Sullivan.

Being an industry specialist in TTM industry, it is recommended that the engagement of Dr Dan Sullivan from Solutions in Transport is approved as an exception to carry out the temporary traffic management related assignments, including review of traffic management plans, traffic guidance scheme, as well as facilitating workshops with both field-based and office-based employees on TTM matters including new standards and updates. Budget is provided under Capital Works for engagement of 'Solutions in Transport' through allocated budgets within the project specific areas that have an allowance for the provision of traffic management.

Stenhouse Lifting Pty Ltd

Stenhouse Lifting Pty Ltd provide a continuation of service to Council for visual inspections and bench testing of lifting and height safety devices which Council purchased from them. They also have a portal that council can access to manage inspection schedules, certificates and failures that may have been detected. The annual spend is approximately \$5,000-6,000 for the inspections and the exception is sought based on the annual continuation of service.

uWorkin

uWorkin is the sole provider and only operator in Australia who provides an online talent community service. Due to the uniqueness of uWorkin's products and services, they have partnered with a wide array of States, Australian Local Government Authorities and industry associations nationally to develop a solution that draws from a range of available sources to provide a one stop shop which lists all jobs available in the region, and provide a platform for local business and jobseekers to connect at no cost. This exception is to support the annual ongoing subscription of approximately \$9,000.

Visitor Information Centres

There are five suppliers who are engaged as the Visitor Information Centre (VIC) operators. They are: Tamborine Mountain Chamber of Commerce and Industry Inc; Boonah District Chamber of Commerce Inc; Beaudesert Community Arts and Information Centre Association Inc; Canungra Visitor Information Centre; and Rathdowney Area Development and Historical Assoc. Inc.

Each supplier is provided funding as per executed Service Level Agreements to operate an accredited VIC under the Tourism and Events Queensland Visitor Information Signage Policy. Each VIC has a separate mutual agreement for VIC service provision between the VIC Operator and Council. This exception is to support a total annual amount of \$121,000.

Waylene Currie trading as WLRC Arts

Waylene Currie, trading as WLRC Arts, is a Mununjali artist with graphic design skills. This artist provides a particular digital skill set and has been engaged with Council to work on the Reconciliation Action Plan design. This particular skill set combined with the Mununjali connection means the services provided are specialised. This exemption would allow for appropriate management of any future work that may arise from the Reconciliation Action Plan project and is not expected to exceed \$15,000.

Wildlife Preservation Society of Qld

Wildlife Preservation Society of Qld have a seven year history of undertaking platypus eDNA surveys to better understand platypus distribution in the Ipswich/Logan region, partnering with Ipswich City Council, throughout waterways in the lower Bremer River Catchment and Logan City Council in the Logan region. Using this contractor extends existing survey efforts within this region ensuring project outcomes and consistency in delivery at a whole-of-catchment scale. The anticipated spend for the 2023-2024 financial year is approximately \$22,000.

Budget / Financial Implications

All exceptions sought have allocated budgets within the 2023-2024 Annual Budget within the respective areas.

Strategic Implications*Operational Plan*

Theme: 6. Accessible and Serviced Region

Key Area of Focus: Accessibility and reliability of Council-controlled transport, flood mitigation and drainage infrastructure, with enhanced resilience

Legal / Statutory Implications

Local Government Regulations, Section 235 - Other exceptions

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

SR59 Non-compliance with legislation and/or procurement policies and procedures resulting in successful claim against Council beyond limit insured for.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Governance, Risk & Compliance Failure to develop and adhere to procurement policy and processes	3 Moderate	Possible	Medium	Procurement Policy and guidelines have been developed and are reviewed annually	Low

Consultation

Consultation has occurred with General Manager Asset and Environmental Sustainability, General Manager Customer and Regional Prosperity, General Manager People and Strategy and General Manager Council Sustainability.

Conclusion







Council is requested to consider, based on the rationale and merits provided in this report, to resolve to engage the recommended suppliers under section 235 of the Regulation for the period 1 July 2023 to 30 June 2024.

10.3 Review of Revenue Policy

Executive Officer: General Manager Council Sustainability

Item Author: Coordinator Financial Management

Attachments:

1. Revenue Policy as adopted 11 July 2022  
2. Revenue Policy (with tracked changes)  
3. Revenue Policy  

Executive Summary

The Revenue Policy sets out the principles used by Council in establishing its own source of revenues including: general rates; separate rates and charges; special rates and charges; utility charges; and fees and charges. The Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

Recommendation

That, pursuant to sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, Council adopt the Revenue Policy, which will replace the version adopted on 11 July 2022, as provided in Attachment 1.

Previous Council Considerations / Resolutions

At the Special Meeting held on 11 July 2022, Council resolved pursuant to Sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, to adopt the Revenue Policy, which replaced the version adopted on 24 June 2021.

Report / Background

Council's budget preparation process for the 2023-2024 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2023-2024 Budget, and the 2023-2024 to 2032-2033 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

The objectives of the Revenue Policy are to set out the principles used by Council in establishing its own source of revenues including:

- General rates;
- Special rates and charges;
- Utility Charges
- Separate rates and charges;
- Charges for Local Government Services and Facilities; and
- Other Commercial Fees and Charges.

The Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

The 2023-2024 Revenue Policy has been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

The Revenue Policy may state guidelines used for preparing the local government's Revenue Statement and must be reviewed annually in line with adoption of the annual budget.

Strategic Implications

Operational Plan

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: An industry footprint that aligns to aspirations of the region and facilitates an evolving economy

Legal / Statutory Implications

Part 3 of the *Local Government Act 2009* requires Council to have a Revenue Policy as part of a system of financial management.

Section 169(2)(c) of the *Local Government Regulation 2012* states that a local government's budget for each financial year must include a Revenue Policy.

Section 193 of the *Local Government Regulation 2012* requires that Council's Revenue Policy states:

- (a) the principles that the local government intends to apply in the financial year for:
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) cost-recovery methods; and
- (b) if the local government intends to grant concessions for rates and charges, the purpose for the concessions; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial/Economic Non-compliance with legislative community reporting obligations.	4 Major	Likely	High	A revenue policy and revenue statement are prepared in accordance with the Local Government Act and Regulation.	Low

Consultation

Mayor and Councillors, Council's Executive Team, Financial Management, Revenue Team Leader, Planning and Development and external legal providers.

Conclusion

The Revenue Policy for the 2023-2024 financial year is required to be adopted as part of Council's budget and is presented for consideration and adoption.

POLICY



Council Policy Revenue

Policy Reference Number	FI01.03CP	Adoption Date	11/07/2022
Portfolio	Council Sustainability	Next Review Date	11/07/2023
Business Unit	Financial Management	Document ID	10959238

Purpose / Objective

The objectives of this Policy are to set out the principles used by Council in establishing its own source of revenue including:

1. General rates;
2. Separate rates and charges;
3. Special rates and charges;
4. Utility charges; and
5. Fees and charges.

Scope

This Policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

Policy Statement

Council is committed to:

Council's rate setting and charging structures being based on the following principles, where applicable:

- a. Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- b. Effectiveness/Efficiency defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies; and
- c. Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system.

- d. Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

These principles apply to the following activities:

- Setting rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rates and charges concessions;
- Setting user-pays fees and charges; and
- Developer charges.

Consideration of Human Rights under Human Rights Act 2019

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

Compliance, Monitoring and Review

The Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

Definitions

Own Source Revenue means revenue or income generated by the entity such as rates, fees and charges. It does not include grants and contributions from other levels of government.

Rate means a charge primarily based upon the value of land as assessed by the Department of Resources.

Related Legislation and Documents

1. *Local Government Act 2009*;
2. *Local Government Regulation 2012*;
3. *Land Valuation Act 2010*;
4. Uniform Civil Procedure Rules 1999;
5. Recovery of Overdue Rates and Charges Procedure;
6. Rates Discount Policy;
7. Rates Based Financial Assistance Policy;
8. Revenue Statement;
9. Register of Fees and Charges; and
10. Adopted Infrastructure Charges Resolution.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2026, in particular theme - Open and Responsive Government

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 08/07/2008
Amendment Authority and Date	Council 11/07/2022
Notes	Annual Review; updated into new policy template inclusion of Scope.

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted 11/07/2022

Version Information

Version No	Date	Key Changes
1	08/07/2008	Ordinary Meeting Item No. 6.1 Annual Review
2	23/06/2009	Corporate and Community Services Committee Meeting, 16/06/2009 Item No.2.1 Annual Review Ordinary Meeting Item No. 5
3	25/05/2010	Corporate and Community Services Committee Meeting, 18/05/2010 Item No. 2.2 Annual Review Ordinary meeting Item No. 5
4	24/05/2011	Corporate and Community Services Committee Meeting, 17/05/2011 Item No. 2.2 Annual Review Ordinary Meeting Item No. 5
5	26/06/2012	Corporate and Community Services Committee Meeting, 19/06/2012 Item No. Annual Review Ordinary Meeting Item No. 5
6	20/06/2013	Special Meeting Item No. 1.5 Annual Review
7	03/07/2014	Special Meeting Item No. 1.4 Annual Review
8	24/06/2015	Special Meeting Item No. 1.5; Annual Review
9	23/06/2016	Special Meeting Item No. 1.5; Annual Review
10	13/06/2018	Special Meeting Item No. 1.4; Annual Review; Updated into new policy format;
11	12/06/2019	Special Meeting Item No. 1.3; Annual Review;
12	06/07/20220	Special Meeting Item No. 5.18; Updated into new policy format; Annual Review;
13	24/06/2021	Special Meeting Item No. 6.2; Annual Review;
14	11/07/2022	Special Meeting Item No. 6.1; Annual Review; updated into new policy template and inclusion of Scope.

POLICY

SCENIC RIM

REGIONAL COUNCIL

Council Policy

Revenue

Policy Reference Number	FI01.03CP	Adoption Date	44/06/20236/06/2023
Portfolio	Council Sustainability	Next Review Date	6/06/2024
Business Unit	Financial Management	Document ID	10959238

Purpose / Objective

The purpose of this Revenue Policy is to state in accordance with section 193(1) of the *Local Government Regulation 2012*:

(a) the principles that Council intends to apply in the 2023-2024 financial year for:

- (i) levying rates and charges; and
- (ii) granting concessions for rates and charges; and
- (iii) recovering overdue rates and charges; and
- (iv) cost-recovery methods; and

(b) the purpose for the concessions for rates and charges that Council intends to grant; and

(c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

Pursuant to section 104(5)(c)(iii) of the *Local Government Act 2009*, the system of financial management established by Council must include a Revenue Policy.

Pursuant to section 169(2)(c) of the *Local Government Regulation 2012*, Council's budget for each year must include a Revenue Policy.

Pursuant to section 193(3) of the *Local Government Regulation 2012*, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

The objectives of this Policy are to set out the principles used by Council in establishing its own source of revenue including:

- 1. General rates;
- 2. Separate rates and charges;
- 3. Special rates and charges;
- 4. Utility charges; and
- 5. Fees and charges.

Scope

This Policy applies to all eCouncillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this pPolicy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

Policy Statement

This Revenue Policy is based on the following principles, where applicable: ~~Council is committed to:~~

- a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- b) Effectiveness/Efficiency defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies; ~~and~~
- c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system-; ~~and~~
- d) Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

In the 2023-2024 financial year, those principles are intended to be applied by Council for:

- Levying rates and charges; and
- Granting concessions for rates and charges; and
- Recovering overdue rates and charges; and
- Cost-recovery methods.

~~These principles apply to the following activities:~~

- ~~Setting rates and charges;~~
- ~~Levying rates and charges;~~
- ~~Recovering rates and charges;~~
- ~~Granting and administering rates and charges concessions;~~
- ~~Setting user pays fees and charges; and~~
- ~~Developer charges.~~

1) Levying rates and charges

Council's intended application of the above principles to levying of rates and charges for the 2023-2024 financial year is detailed as follows:

- a) General Rates
 - i) General rates are to be levied by Council to raise sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
 - ii) Council shall levy differential general rates whereby land is categorised according to rating categories decided by Council having regard to such factors as, but not limited to, usage made of the land and nature, location, occupancy status, area and value of the land.
 - iii) Differential general rates for each property will be calculated on the basis of the value of the land as assessed by the Department of Resources, multiplied by the rate in the dollar determined by Council for each rates category. (For clarity the value of the land

is either the site value (non-rural land) or the unimproved value (rural land) determined under the Land Valuation Act 2010.

b) Special Rates and Charges

Special rates or charges may be levied by Council to raise sufficient revenue to fund services, facilities and activities that Council considers have a special association with particular land in terms of Section 92(3) of the Local Government Act 2009.

c) Utility Charges

- (i) Utility charges may be levied by Council for the supply or undertaking of waste management.
- (ii) In general, Council will be guided by the principle of user pays in levying utility charges that relate to the supply or undertaking of waste management services. Wherever possible, those receiving the benefits of each such utility service will pay for what they receive in full through the relevant utility charge. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the relevant utility service.

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d) Separate Rates and Charges

Council may levy separate rates and charges for any other service, facility or activity, to raise sufficient revenue to fund that other service, facility or activity.

e) Charges for Local Government Services and Facilities

In setting fees and charges for local government services and facilities, where Council is the sole supplier, the fees and charges will be set based on the principle of recovering the cost to Council of providing the service or facility.

f) Other Commercial Fees and Charges

- i) Council will apply, as far as it is practicable, the principle of full cost pricing in setting fees and charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.
- ii) Council may give consideration to charging at less than the full cost of the service, facility or activity when it considers it appropriate to do so in order to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.
- iii) When the service, facility or activity supplied is of a commercial nature, then Council will give consideration to including a 'return on investment' element in the fee or charge. Such consideration will be made on a case by case basis.

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2. Concessions for Rates and Charges

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Council's intended application of the above principles to granting concessions for rates and charges for the 2023-2024 financial year; and the purpose for the concessions, is detailed as follows:

(a) Granting Concessions

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Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2023-2024 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the Local Government Regulation 2012.

(b) Purpose for the Concessions

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Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies, and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2023-2024 financial year for any of the purposes referenced in the criteria for granting a concession set out in section 120(1) of the Local Government Regulation 2012, which include (in summary):

(i) Hardship

If Council is satisfied the payment of the rates or charges will cause hardship to the land owner (section 120(1)(c) of the Local Government Regulation 2012), in order to support property owners that may be experiencing financial hardship and are unable to meet a realistic payment commitment for the rates and charges levied against the property;

(ii) Land that is of cultural, environmental, historic heritage or scientific significance

If Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significant to the local area to be preserved, restored or maintained (section 120(1)(e) of the Local Government Regulation 2012), in order to support such preservation, restoration or maintenance.

3. Recovering Overdue Rates and Charges

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Council's intended application of the above principles to recovering overdue rates and charges for the 2023-2024 financial year, is detailed as follows:

- a) Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4 Part 12 of the Local Government Regulation 2012;
- b) Subject to the conditions determined from time to time in Council's Recovery of Overdue Rates and Charges Policy, and any other relevant Policy adopted by Council, Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers and may as far as practicable:
 - i) ensure transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
 - ii) ensure the processes used to recover outstanding rates and charges are simple to administer and cost effective;
 - iii) have regard to equity in the treatment for ratepayers in similar circumstances;
 - iv) exercise flexibility by responding where necessary to changes in the local economy; and
 - v) adhere to the debt collection guidelines developed from time to time by the Australian Competition and Consumer Commission, when reasonably possible.
- c) Council will require payment of rates and charges within the specified period (i.e. the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

4. Cost-recovery methods

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Council's intended application of the above principles to cost-recovery methods for the 2023-2024 financial year, is detailed as follows:

Cost recovery fees

- (a) Council will levy cost-recovery fees fixed under a local law or resolution for particular

statutory services, pursuant to Sections 97 and 98 of the *Local Government Act 2009*.

- (b) In accordance with Section 97(4) of the *Local Government Act 2009*, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (c) Whilst Section 97(5) of the *Local Government Act 2009*, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, it is not presently intended by Council to do so.
- (d) In accordance with Section 98 of the *Local Government Act 2009*, Council will keep a register of its cost-recovery fees which shall be available for inspection by the public.

5. Funding of Trunk Infrastructure

- (a) In the 2023-2024 financial year the extent to which Council collects charges to help fund the provision of trunk infrastructure, is detailed within the:
 - (i) *Planning Act 2016*,
 - (ii) *Planning Regulation 2017*; and
 - (iii) *Council's current Adopted Infrastructure Charges Resolution*.
- (b) Council collects such infrastructure charges through the *Adopted Infrastructure Charges Resolution*, to help fund trunk infrastructure, including stormwater, transport and community purposes infrastructure.
- (c) Infrastructure charges are collected to fund the demands of growth – the additional demand that development places on Council's infrastructure networks.

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Consideration of Human Rights under Human Rights Act 2019

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

Compliance, Monitoring and Review

The Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

Definitions

Rate and charges are levies that a local government imposes -

- (a) on land; and
- (b) for a service, facility or activity that is supplied or undertaken by-
 - (i) the local government; or

(ii) someone on behalf of the local government (including a garbage collection contractor, for example).

Refer to Section 91 of the Local Government Act 2009.

~~Own Source Revenue means revenue or income generated by the entity such as rates, fees and charges. It does not include grants and contributions from other levels of government.~~

~~Rate means a charge primarily based upon the value of land as assessed by the Department of Resources.~~

Related Legislation and Documents

1. *Local Government Act 2009*;
2. *Local Government Regulation 2012*;
3. *Land Valuation Act 2010*;
4. ~~Uniform Civil Procedure Rules 1999~~;
5. Recovery of Overdue Rates and Charges Procedure;
6. Rates Discount Policy;
7. Rates Based Financial Assistance Policy;
8. Revenue Statement;
9. Register of Fees and Charges; and
10. Adopted Infrastructure Charges Resolution.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2026, in particular theme - Open and Responsive Government

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 08/07/2008
Amendment Authority and Date	Council 14/06/2023 06/06/2023
Notes	Annual Review

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted 06/06/2023

Version Information

Version No	Date	Key Changes
1	08/07/2008	Ordinary Meeting Item No. 6.1 Annual Review
2	23/06/2009	Corporate and Community Services Committee Meeting, 16/06/2009 Item No.2.1 Annual Review Ordinary Meeting Item No. 5
3	25/05/2010	Corporate and Community Services Committee Meeting, 18/05/2010 Item No. 2.2 Annual Review Ordinary meeting Item No. 5

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11	12/06/2019	Special Meeting Item No. 1.3; Annual Review;
12	06/07/2020	Special Meeting Item No. 5.18; Updated into new policy format; Annual Review;
13	24/06/2021	Special Meeting Item No. 6.2; Annual Review;
14	11/07/2022	Special Meeting Item No. 6.1; Annual Review; updated into new policy template and inclusion of Scope.
15	06/06/2023	<u>Ordinary Meeting Item No. xx; Annual Review</u>

POLICY



Council Policy Revenue

Policy Reference Number	FI01.03CP	Adoption Date	6/06/2023
Portfolio	Council Sustainability	Next Review Date	6/06/2024
Business Unit	Financial Management	Document ID	10959238

Purpose / Objective

The purpose of this Revenue Policy is to state in accordance with section 193(1) of the *Local Government Regulation 2012*:

- (a) the principles that Council intends to apply in the 2023-2024 financial year for:
 - (i) levying rates and charges; and
 - (ii) granting concessions for rates and charges; and
 - (iii) recovering overdue rates and charges; and
 - (iv) cost-recovery methods; and
- (b) the purpose for the concessions for rates and charges that Council intends to grant; and
- (c) the extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

Pursuant to section 104(5)(c)(iii) of the *Local Government Act 2009*, the system of financial management established by Council must include a Revenue Policy.

Pursuant to section 169(2)(c) of the *Local Government Regulation 2012*, Council's budget for each year must include a Revenue Policy.

Pursuant to section 193(3) of the *Local Government Regulation 2012*, Council must review its Revenue Policy annually and in sufficient time to allow an annual budget that is consistent with the Revenue Policy to be adopted for the next financial year.

Scope

This Policy applies to all Councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this Policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

Policy Statement

This Revenue Policy is based on the following principles, where applicable:

- a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- b) Effectiveness/Efficiency defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies;
- c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system; and
- d) Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

In the 2023-2024 financial year, those principles are intended to be applied by Council for:

- Levying rates and charges; and
- Granting concessions for rates and charges; and
- Recovering overdue rates and charges; and
- Cost-recovery methods.

1) Levying Rates and Charges

Council's intended application of the above principles to levying of rates and charges for the 2023-2024 financial year is detailed as follows:

- a) General Rates
 - i) General rates are to be levied by Council to raise sufficient revenue for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).
 - ii) Council shall levy differential general rates whereby land is categorised according to rating categories decided by Council having regard to such factors as, but not limited to, usage made of the land and nature, location, occupancy status, area and value of the land.
 - iii) Differential general rates for each property will be calculated on the basis of the value of the land as assessed by the Department of Resources multiplied by the rate in the dollar determined by Council for each rates category. (For clarity the value of the land is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*).

- b) Special Rates and Charges

Special rates or charges may be levied by Council to raise sufficient revenue to fund services, facilities and activities that Council considers have a special association with particular land in terms of Section 92(3) of the *Local Government Act 2009*.

- c) Utility Charges

- (i) Utility charges may be levied by Council for the supply or undertaking of waste management.
- (ii) In general, Council will be guided by the principle of *user pays* in levying utility charges that relate to the supply or undertaking of waste management services. Wherever

possible, those receiving the benefits of each such utility service will pay for what they receive in full through the relevant utility charge. Council will annually review its utility charges to ensure that revenues are meeting intended program goals and are keeping pace with the cost of providing the relevant utility service.

d) Separate Rates and Charges

Council may levy separate rates and charges for any other service, facility or activity, to raise sufficient revenue to fund that other service, facility or activity.

e) Charges for Local Government Services and Facilities

In setting fees and charges for local government services and facilities, where Council is the sole supplier, the fees and charges will be set based on the principle of recovering the cost to Council of providing the service or facility.

f) Other Commercial Fees and Charges

- i) Council will apply, as far as it is practicable, the principle of full cost pricing in setting fees and charges for services and facilities that might be supplied by other parties, including community or non-profit organisations.
- ii) Council may give consideration to charging at less than the full cost of the service, facility or activity when it considers it appropriate to do so in order to achieve social, economic or environmental goals. In making any such decision the reason for the decision will be clearly set out in the resolution, together with the estimated amount of revenue to be foregone in the subject year.
- iii) When the service, facility or activity supplied is of a commercial nature, then Council will give consideration to including a 'return on investment' element in the fee or charge. Such consideration will be made on a case by case basis.

2. Concessions for Rates and Charges

Council's intended application of the above principles to granting concessions for rates and charges for the 2023-2024 financial year; and the purpose for the concessions, is detailed as follows:

(a) Granting Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2023-2024 financial year only if it is satisfied of one or more of the criteria set out in Section 120(1) of the *Local Government Regulation 2012*.

(b) Purpose for the Concessions

Subject to the conditions determined from time to time in Council's Financial Hardship and Rate Based Financial Assistance Policies, and any other relevant Policy adopted by Council, Council may grant a concession for rates or charges in the 2023-2024 financial year for any of the purposes referenced in the criteria for granting a concession set out in section 120(1) of the *Local Government Regulation 2012*, which include (in summary):

(i) Hardship

If Council is satisfied the payment of the rates or charges will cause hardship to the land owner (section 120(1)(c) of the *Local Government Regulation 2012*), in order to support property owners that may be experiencing financial hardship and are unable to meet a realistic payment commitment for the rates and charges levied against the property;

- (ii) *Land that is of cultural, environmental, historic heritage or scientific significance*

If Council is satisfied that the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significant to the local area to be preserved, restored or maintained (section 120(1)(e) of the *Local Government Regulation 2012*), in order to support such preservation, restoration or maintenance.

3. Recovering Overdue Rates and Charges

Council's intended application of the above principles to recovering overdue rates and charges for the 2023-2024 financial year, is detailed as follows:

- a) Council will exercise its rates recovery powers pursuant to the provisions of Chapter 4 Part 12 of the *Local Government Regulation 2012*;
- b) Subject to the conditions determined from time to time in Council's Recovery of Overdue Rates and Charges Policy, and any other relevant Policy adopted by Council, Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers and may as far as practicable:
 - i) ensure transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
 - ii) ensure the processes used to recover outstanding rates and charges are simple to administer and cost effective;
 - iii) have regard to equity in the treatment for ratepayers in similar circumstances;
 - iv) exercise flexibility by responding where necessary to changes in the local economy; and
 - v) adhere to the debt collection guidelines developed from time to time by the Australian Competition and Consumer Commission, when reasonably possible.
- c) Council will require payment of rates and charges within the specified period (i.e. the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

4. Cost-recovery methods

Council's intended application of the above principles to cost-recovery methods for the 2023-2024 financial year, is detailed as follows:

Cost recovery fees

- (a) Council will levy cost-recovery fees fixed under a local law or resolution for particular statutory services, pursuant to Sections 97 and 98 of the *Local Government Act 2009*.
- (b) In accordance with Section 97(4) of the *Local Government Act 2009*, in setting cost recovery fees Council will seek to recover no more than the cost of providing the service or of taking the action for which the fee is charged.
- (c) Whilst Section 97(5) of the *Local Government Act 2009*, permits Council to include a tax component in any such cost-recovery fees in order to achieve a social or other objective, it is not presently intended by Council to do so.
- (d) In accordance with Section 98 of the *Local Government Act 2009*, Council will keep a register of its cost-recovery fees which shall be available for inspection by the public.

5. Funding of Trunk Infrastructure

- (a) In the 2023-2024 financial year the extent to which Council collects charges to help fund the provision of trunk infrastructure, is detailed within the:
 - (i) *Planning Act 2016*,
 - (ii) *Planning Regulation 2017*; and
 - (iii) Council's current *Adopted Infrastructure Charges Resolution*.
- (b) Council collects such infrastructure charges through the *Adopted Infrastructure Charges Resolution*, to help fund trunk infrastructure, including stormwater, transport and community purposes infrastructure.
- (c) Infrastructure charges are collected to fund the demands of growth – the additional demand that development places on Council's infrastructure networks.

Consideration of Human Rights under Human Rights Act 2019

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

Compliance, Monitoring and Review

The Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

Definitions

Rate and charges are levies that a local government imposes -

- (a) on land; and
- (b) for a service, facility or activity that is supplied or undertaken by-
 - (i) the local government; or
 - (ii) someone on behalf of the local government (including a garbage collection contractor, for example).

Refer to Section 91 of the *Local Government Act 2009*.

Related Legislation and Documents

1. *Local Government Act 2009*;
2. *Local Government Regulation 2012*;
3. *Land Valuation Act 2010*;
4. Recovery of Overdue Rates and Charges Procedure;
5. Rates Discount Policy;
6. Rates Based Financial Assistance Policy;
7. Revenue Statement;
8. Register of Fees and Charges; and
9. Adopted Infrastructure Charges Resolution.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2026, in particular theme - Open and Responsive Government

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 08/07/2008
Amendment Authority and Date	Council 06/06/2023
Notes	Annual Review

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted: 06/06/2023

Version Information

Version No	Date	Key Changes
1	08/07/2008	Ordinary Meeting Item No. 6.1 Annual Review
2	23/06/2009	Corporate and Community Services Committee Meeting, 16/06/2009 Item No.2.1 Annual Review Ordinary Meeting Item No. 5
3	25/05/2010	Corporate and Community Services Committee Meeting, 18/05/2010 Item No. 2.2 Annual Review Ordinary meeting Item No. 5
4	24/05/2011	Corporate and Community Services Committee Meeting, 17/05/2011 Item No. 2.2 Annual Review Ordinary Meeting Item No. 5
5	26/06/2012	Corporate and Community Services Committee Meeting, 19/06/2012 Item No. Annual Review Ordinary Meeting Item No. 5
6	20/06/2013	Special Meeting Item No. 1.5 Annual Review
7	03/07/2014	Special Meeting Item No. 1.4 Annual Review
8	24/06/2015	Special Meeting Item No. 1.5; Annual Review
9	23/06/2016	Special Meeting Item No. 1.5; Annual Review
10	13/06/2018	Special Meeting Item No. 1.4; Annual Review; Updated into new policy format;
11	12/06/2019	Special Meeting Item No. 1.3; Annual Review;
12	06/07/2020	Special Meeting Item No. 5.18; Updated into new policy format; Annual Review;
13	24/06/2021	Special Meeting Item No. 6.2; Annual Review;
14	11/07/2022	Special Meeting Item No. 6.1; Annual Review; updated into new policy template and inclusion of Scope.
15	06/06/2023	Ordinary Meeting Item No. 10.3; Annual Review

11 Confidential Matters

Nil