



Trading as:

NEW ENGLAND WEEDS AUTHORITY

ABN 35 514 007 354

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13 August 2020

Dear Councillors,

You are requested to attend the Ordinary Meeting of the New England Tablelands (Noxious Plants) County Council to be held in the Uralla Shire Council Chambers, at 32 Salisbury St, Uralla or on-line to be held on

Tuesday, 25 August 2020 at 8.30 am.

Yours sincerely

John Duggan
GENERAL MANAGER

AGENDA

ORDINARY MEETING – Commencing at 8:30 am

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9 ATTACHMENTS

- 9.1.1 NEWA Compliance and Enforcement Policy 03/17.
- 9.1.2 New England Joint Organisation Correspondence
- 9.1.3 Draft Pandemic Policy and Plan
- 9.1.4 Draft Pandemic Operation Plan
- 9.1.5 Draft Annual Financial Statements 2019/ 2020

1 PRESENT

2 APOLOGIES

3 DECLARATION OF INTEREST

4 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING HELD ON TUESDAY 16 JUNE 2020

5 MATTERS ARISING FROM THE MINUTES OF THE ORDINARY MEETING HELD ON TUESDAY 16 JUNE 2020

6 CHAIRMAN'S REPORT

**MINUTES OF THE ORDINARY MEETING OF THE NEW ENGLAND
TABLELANDS (NOXIOUS PLANTS) COUNTY COUNCIL HELD IN THE
ARMIDALE OFFICE, 129 RUSDEN STREET, ARMIDALE ON TUESDAY
16 JUNE 2020 COMMENCING AT 8:40 AM**

PRESENT: Councillor M. Dusting - Chairperson, Mr V May (ARC Administrator).

IN ATTENDANCE: General Manager, Mr John Duggan

APOLOGIES: Councillor S Kermode, Senior Biosecurity Officer, Mr James Browning

DECLARATIONS OF INTEREST

There were no declarations of interest.

**CONFIRMATION OF MINUTES OF THE ORDINARY MEETING HELD ON
TUESDAY 21 APRIL 2020.**

19/20 RESOLVED on the motion of Councillors Dusting and May that the Minutes of the Ordinary Meeting of the New England Tablelands (Noxious Plants) County Council held on 21 April 2020, copies of which have been distributed to all members, are taken as read and confirmed a true record.

**BUSINESS ARISING FROM THE MINUTES OF THE ORDINARY MEETING
HELD ON TUESDAY 21 APRIL 2020.**

There were no matters arising.

CHAIRMAN'S REPORT

The Chair advised of the following:

- Firstly I would like to welcome the new Administrator of Armidale Regional Council, Viv May to our meeting. Viv commenced at Armidale last week and we thank him for taking time out of his busy schedule to attend our meeting.
- On another note congratulations to Councillor Kermode on his recent election to the Northern Tablelands LLS Board. No doubt this is the result of your efforts and dedication to the region.
- We have finally arrived at an agreement that NEWA will provide the Executive Officer role for the Regional Weeds Committee. This agreement provides partial funding for our Admin Officer over the next 5 years of WAP 2025 and ensures the longer term employment of Heather.
- Armidale Regional Council has been successful in gaining Federal Government funding to “Combat the State Priority Weed, Tropical Soda Apple in the Macleay Valley”, under the “Communities combating pests and weeds Impacts during Drought “ Program. The grant provides funds over 2 years to assist landowners in beating this devastating environmental weed. A Memorandum of Understanding has been signed between ARC and NEWA to ensure this program meets the project goals.

**MINUTES OF THE ORDINARY MEETING OF THE NEW ENGLAND
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- Glen Innes Council was also successful in gaining funds under the program to combat local priority weeds by assisting landholders and primary producers in eradicating any infestations introduced with livestock fodder, employ local contractors and control the infestations at no cost to the landholder. NEWA will assist in weed identification and project management.
- Congratulations also to Walcha Council on obtaining a grant under the program to erect 44km of predator proof fencing in the Moona Winterbourne area effectively protecting 110,000 hectares of livestock production.
- The above grants bring over \$2 Million into the New England Region helping farmers and landholders manage pest and weeds when they are least able to do so.
- We seem to have survived the worst of the Covid 19 issues and are moving forward. A number of our staff are currently in the Macleay Valley tackling TSA which has returned with vigor after droughts, bushfires and rain. We look to have a very busy time ahead.

**1. NEW ENGLAND WEEDS AUTHORITY ANNUAL OPERATIONAL PLAN
2020-2021 (ITEM 7.1.1)**

20/20 RESOLVED on the motion of Councillors May and Dusting that Council in accordance with the provisions of the Local Government Act 1993 and Regulations thereunder, adopt the New England Weeds Authority Annual Operational Plan 2020 – 2021.

2. LOCAL GOVERNMENT REMUNERATION TRIBUNAL (ITEM 7.1.2)

21/20 RESOLVED on the motion of Councillors Dusting and May that Council apply the Local Government Remuneration Tribunals determination to their current annual fees for 2020/21.

3. PUBLIC INTEREST DISCLOSURES REPORT (ITEM 7.1.3)

22/20 RESOLVED on the motion of Councillors May and Dusting that:

1. That the six- monthly report on Council's compliance with their obligations under the Public Interest Disclosures Act 1994 be received and noted.
2. That a copy of the report be forwarded to the NSW Ombudsman.

**5. GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009 (GIPA) (ITEM
7.1.4)**

23/20 RESOLVED on the motion of Councillors Dusting and May that under the provisions of Section 21 of the Government Information (Public Access) Act 2009, Council adopts the revised New England Tablelands (Noxious Plants) County Council Publication Guide, as attached to the report.

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16 JUNE 2020 COMMENCING AT 8:40 AM**

6. REVIEW OF COUNCIL POLICIES (ITEM 7.1.5)

24/20 RESOLVED on the motion of Councillors May and Dusting that:

1. Council reaffirm the adoption of the following Policies, as attached to the report.
 - Investment Policy No: 01/11
 - Credit Card Policy 02/11
 - Drug and Alcohol Policy No: 03/11
 - Engagement of Contractors Policy No: 04/11
 - Procurement of Goods and Services Policy No: 05/11
 - Annual Leave Policy No: 02/12
 - Gifts and Benefits Policy No: 03/12
 - Records Management Policy No: 01/13
 - Equal Employment Opportunity Policy 03/18

7. LOCAL GOVERNMENT NSW ANNUAL CONFERENCE (ITEM 7.1.6)

25/20 RESOLVED on the motion of Councillors May and Dusting that Council:

1. Approve the attendance of two representatives at the 2019 Local Government Annual Conference, those representatives being the Chair as Voting Delegate and the General Manager.
2. Approve payment of all expenses associated with the attendance at the Conference in accordance with the Payment of Expenses Policy.

8. INVESTED FUNDS REPORT (ITEM 8.1.1)

26/20 RESOLVED on the motion of Councillors May and Dusting that:

1. The report indicating Council's Fund Management position be received and noted.
2. The Certificate of the Responsible Accounting Officer be noted and the report adopted.

9. 2019/2020 WEEDS ACTION PROGRAM (ITEM 9.1.1)

27/20 RESOLVED on the motion of Councillors Dusting and May that the report on the 2019/2020 Weeds Action Program be received and noted.

11. MATTERS OF URGENCY

There were no matters of urgency.

NEXT MEETING

**MINUTES OF THE ORDINARY MEETING OF THE NEW ENGLAND
TABLELANDS (NOXIOUS PLANTS) COUNTY COUNCIL HELD IN THE
ARMIDALE OFFICE, 129 RUSDEN STREET, ARMIDALE ON TUESDAY
16 JUNE 2020 COMMENCING AT 8:40 AM**

The next meeting will be held on Tuesday, 25 August 2020 at 8.30 am.

**THERE BEING NO FURTHER BUSINESS THE CHAIR DECLARED THE
MEETING CLOSED AT 9.05 AM.**

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

7 GENERAL MANAGER'S REPORT

7.1 ORGANISATIONAL MATTERS

7.1.1 INVESTED FUNDS REPORT as at 31st July 2020

Introduction

The Local Government (General) Regulation, Clause 212, requires that the Responsible Accounting Officer must provide Council with a written report setting out all money Council has invested under Section 625 of the Local Government Act 1993, up to the last day of the Month immediately preceding the meeting.

Report

Included in this report are the following items that highlight Council's Investment Portfolio Performance for the period ending 31 July 2020 and an update of the investment environment:

- a) Council's Investments for reporting period 1 July to 31 July 2020;
- b) Investment Portfolio Performance and
- c) Investment Commentary.

Financial Impact

The actual interest earned for the July 2020 period is \$1,530.91 bringing the year to date total to \$1,530.91

a) Council's Investments for reporting period 1 July 2020 – 31 July 2020

Commonwealth Bank Business Online Saver:

As at	Rate	Balance	Interest
31 July 2020	0.05%	\$226,073.79	\$18.58

Term Deposits:

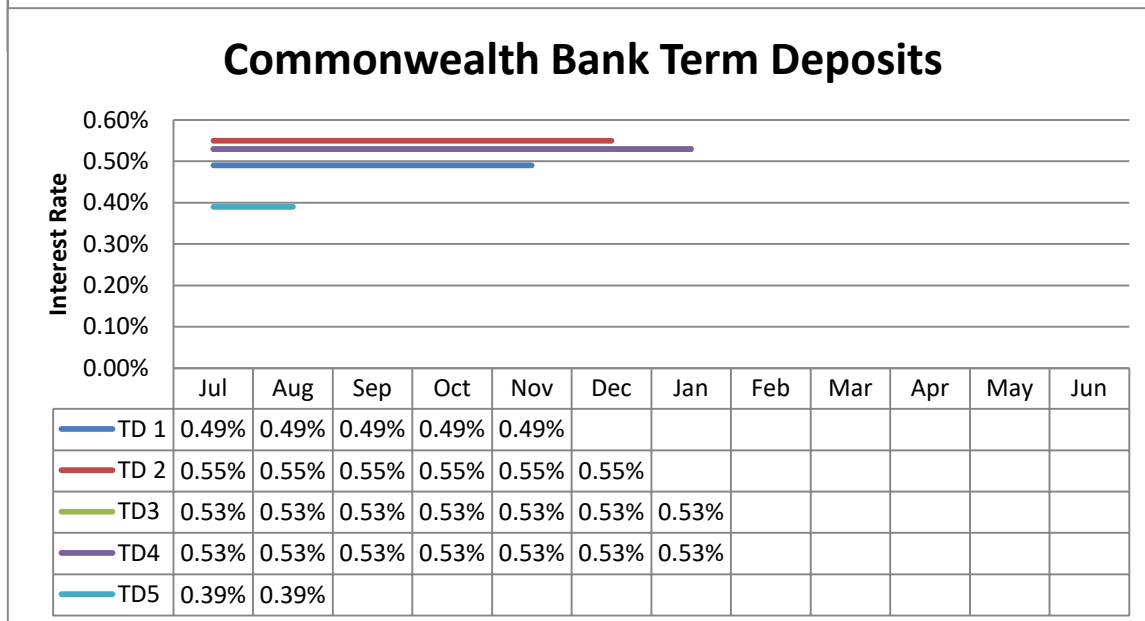
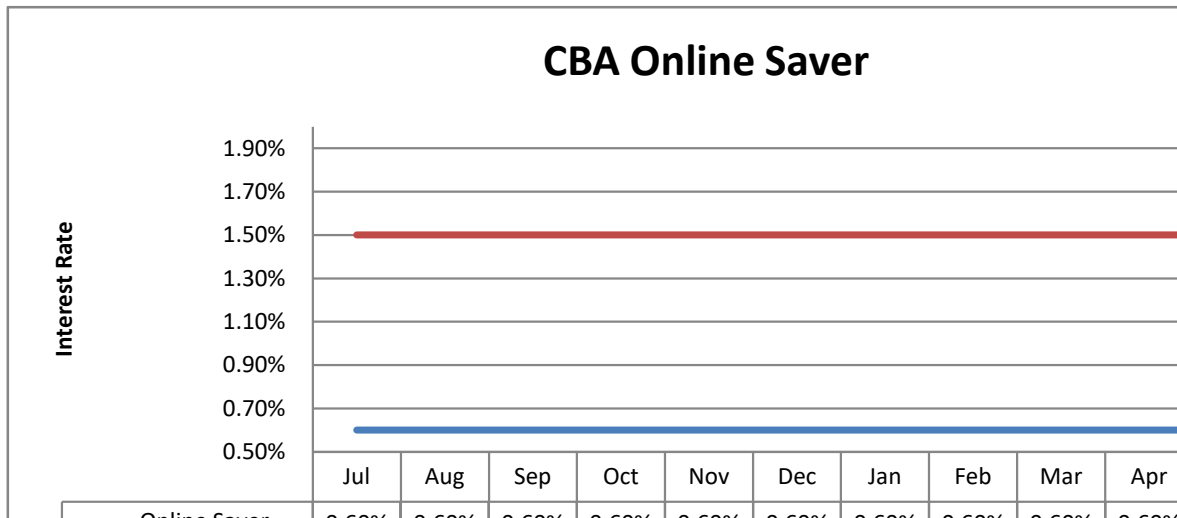
b) Investment Portfolio Performance

Council's Investment Policy provides for the benchmarking of its investments against the 11am Cash Rate and the Australian Financial Markets Association Bank Bill Rate.

The following tables detail Council's Investment Portfolio Performance.

Term Deposit	Opened	Due	Rate	Term Deposit	Balance as at 31 July 2020	Interest accrued to 31 July 2020
1	23/06/2020	23/11/2020	0.49%	\$500,000	\$500,000	\$208.32
2	21/06/2020	21/12/2020	0.55%	\$500,000	\$500,000	\$233.74
3	8/07/2020	4/01/2021	0.53%	\$500,000	\$500,000	\$166.98
4	30/07/2020	29/01/2021	0.53%	\$500,000	\$500,000	\$0
5	30/07/2020	29/09/20	0.39%	\$300,000	\$300,000	\$0
					\$2,300,000	\$609.04

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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c) Investment Commentary

The Investment Portfolio continues to reflect the Reserve Bank's current hold on interest rates at 0.25%.

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

Certification – Responsible Accounting Officer.

I hereby certify that the investments listed in the attached report have been made in accordance with Section 625 of the Local Government Act 1993, Clause 212 of the Local Government (General) Regulation 2005 and Council's Investment Policy

Responsible Accounting Officer: John Duggan

RECOMMENDATION:

- 1. That the report indicating Council's Fund Management position be received and noted.**
- 2. That the Certificate of the Responsible Accounting Officer be noted and the report adopted.**

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

7.1.2 PECUNIARY INTEREST RETURNS FOR 2019/2020

Introduction

The General Manager is required to report annually on the receipt of pecuniary interest returns.

Report

Section 449 (3) of the Local Government Act 1993, requires that Councillors and designated persons who hold those positions at the 30 June each year, must lodge a completed Ordinary Pecuniary Interest Return by the following 30 September.

Section 450A of the Act places specific statutory responsibilities on the General Manager in relation to the submission and recording of Pecuniary Interest Returns:

- The General Manager must keep a Register of Returns containing the completed and lodged Returns of Councillors and Designated Persons. The returns must be available for inspection by members of the public.
- The General Manager must arrange for the tabling of the returns lodged, at the first meeting of the Council after the last day of the period of lodgement.

As councillors are aware, returns are already completed for your constituent Councils. However, it is also necessary for Returns to be submitted and held by the New England Tablelands (Noxious Plants) County Council.

All Returns for the period ended 1 July 2018 to 30 June 2019 have been lodged with the General Manager within the statutory timeframe and are now tabled as required.

RECOMMENDATION:

That Council formally records that the Ordinary Returns of Pecuniary Interest required to be submitted by Councillors and the General Manager, for the period 1 July 2019 to 30 June 2020 have been submitted as required and have been tabled in accordance with the provisions of Section 450A of the Local Government Act, 1993.

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

7.1.3 NEW ENGLAND WEEDS AUTHORITY - COMPLIANCE AND ENFORCEMENT POLICY AND PROCEDURES 04/17

Introduction

Following the introduction of the Biosecurity Act 2015 and Biosecurity Regulation 2017 which came into force on 1 July 2017, replacing amongst other pieces of legislation the Noxious Weeds Act 1993, Council at its August 2017 meeting adopted a Compliance and Enforcement Policy 04/17 which has a requirement to be reviewed annually to ensure it meets all statutory requirements and the needs of the Authority.

Report

The Compliance and Enforcement Policy 04/17, a copy of which is attached to the report for the information of Councillors, sets out the regulatory functions of Council as they relate to the obligations placed on Council by the Biosecurity Act 2015 (the Act) and Biosecurity Regulation 2017. This compels Council to use any or all of the powers conferred upon it by the Act to prevent, eliminate, minimise and manage the biosecurity risk posed or likely to be posed by weeds in relation to land for which it is the local control authority.

The Policy explains the approach Council will take in conducting its regulatory functions to achieve compliance with the Act and drive continual improvement. In addition, it will guide the most effective and efficient use of Council's staff to achieve the best outcomes for Council, our landholders and the wider community.

The Policy amongst other items sets out Council's purpose, outcomes, responses, procedural fairness, rights of appeal, transparency and response to complaints. It will be noted from the Policy that Council will take a "*graduated and proportionate response*" to compliance and enforcement applying the range of provisions available to it in accordance with the Act.

The Policy has been reviewed by staff and with advice from NSW Department of Primary Industries.

Attachments – NEWA Compliance and Enforcement Policy and Procedures 05/17.

RECOMMENDATION:

That Council reaffirm the New England Weeds Authority, Compliance and Enforcement Policy and Procedures 05/17, as attached to the report.

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

7.1.4 NEW ENGLAND JOINT ORGANISATION.

Introduction

Council resolved at its meeting of 19 February 2019:

“That the New England County Council (NEWA) as a County Council writes to the New England Joint Organisation requesting the cost of joining and what Council needs to do should it consider membership.”

A letter was forwarded to the executive officer and a response has recently been received which is attached to this report.

Report

The principal functions of Joint Organisations are:

- Strategic planning and priority setting
- Intergovernmental collaboration
- Shared leadership and advocacy.

JOs are able to perform additional optional functions including delivering shared services or overseeing shared arrangements, such as procurement.

The letter offers the County the opportunity to become an associate (non-voting) member. This provides Council with the input into the agenda and discussion, but no decision making rights. As stated in the letter, “the offer is made without any obligation for the Weeds Authority to Join NEJO and is made because the Authority provides services within the NEJO area.

The Members of the New England Joint Organisation (NEJO) meet quarterly on the last Monday of the month. Meetings occur in February, May, August and November.

Attachments – Letter from NEJO.

RECOMMENDATION: That:

- 1. NEWA accepts the offer of Associate membership of NEJO.**
- 2. The Chairperson liaise with the NEJO chair to attend the next NEJO meeting accompanied by the General Manager.**

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

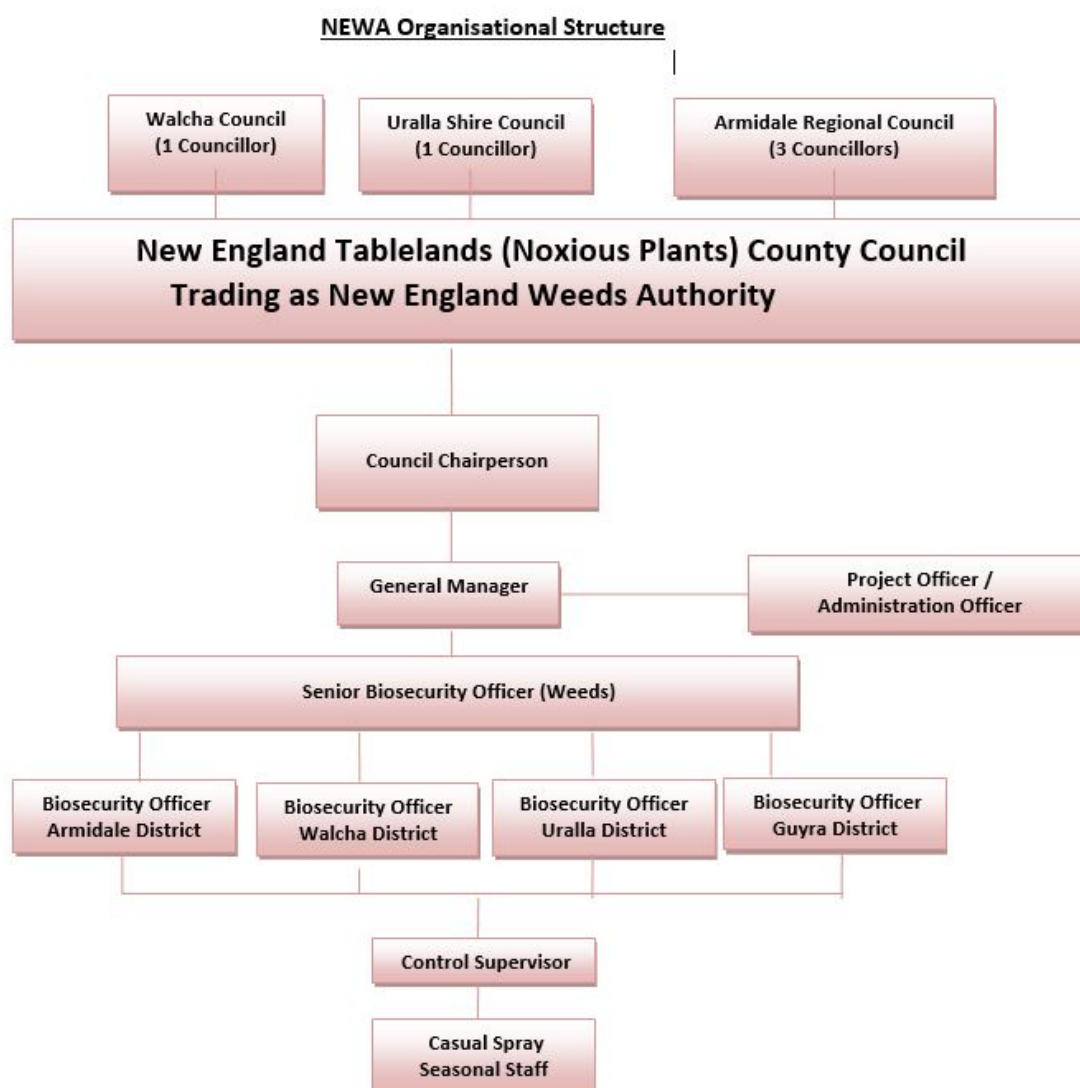
7.1.5 ORGANISATION STRUCTURE.

Introduction

It is some time since Council has reviewed its Organisation Structure and it would seem appropriate to conduct a review now, with many new and major projects being undertaken by the current staff.

Report

Council's current structure has served it well over many years and has been detailed in Councils annual operating plan each year.



Council is currently experiencing unprecedented change and funding. We have secured over \$400k of funding to provide projects (over 2 years) tackling the Tropical Soda Apple (TSA) problem in the Macleay Valley. The project plan

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

includes a project officer for 2 to 3 days per week. This role will be undertaken by one of our current biosecurity officers. We will also be assisting landholders in the eradication of TSA using our own staff as well as members of the rapid response team and other contractors.

Glen Innes Council has also received funding to assist land holders in their area in managing and eradicating priority weeds. This project plan includes \$250k of inspection and spraying works (over 2 years) to be completed by NEWA. We will effectively have a Biosecurity Officer working on this project for an average of 2 days per week.

It can be noted from the above that we have the equivalent of a full time staff member working on external projects over the next 2 years. During this time we will still need to complete:

- Regular property inspections across the entire region.
- Other private works currently committed or being negotiated now.
- Annual spray programs for each of our constituent members.

To address this increased requirement for resources, I propose that Council increases its staff numbers by 1 employing a Trainee or equivalent for a fixed 2 year term commencing as soon as possible. This process will provide an opportunity for a younger, rural based person, to gain experience in the broad range of activities that NEWA undertakes.

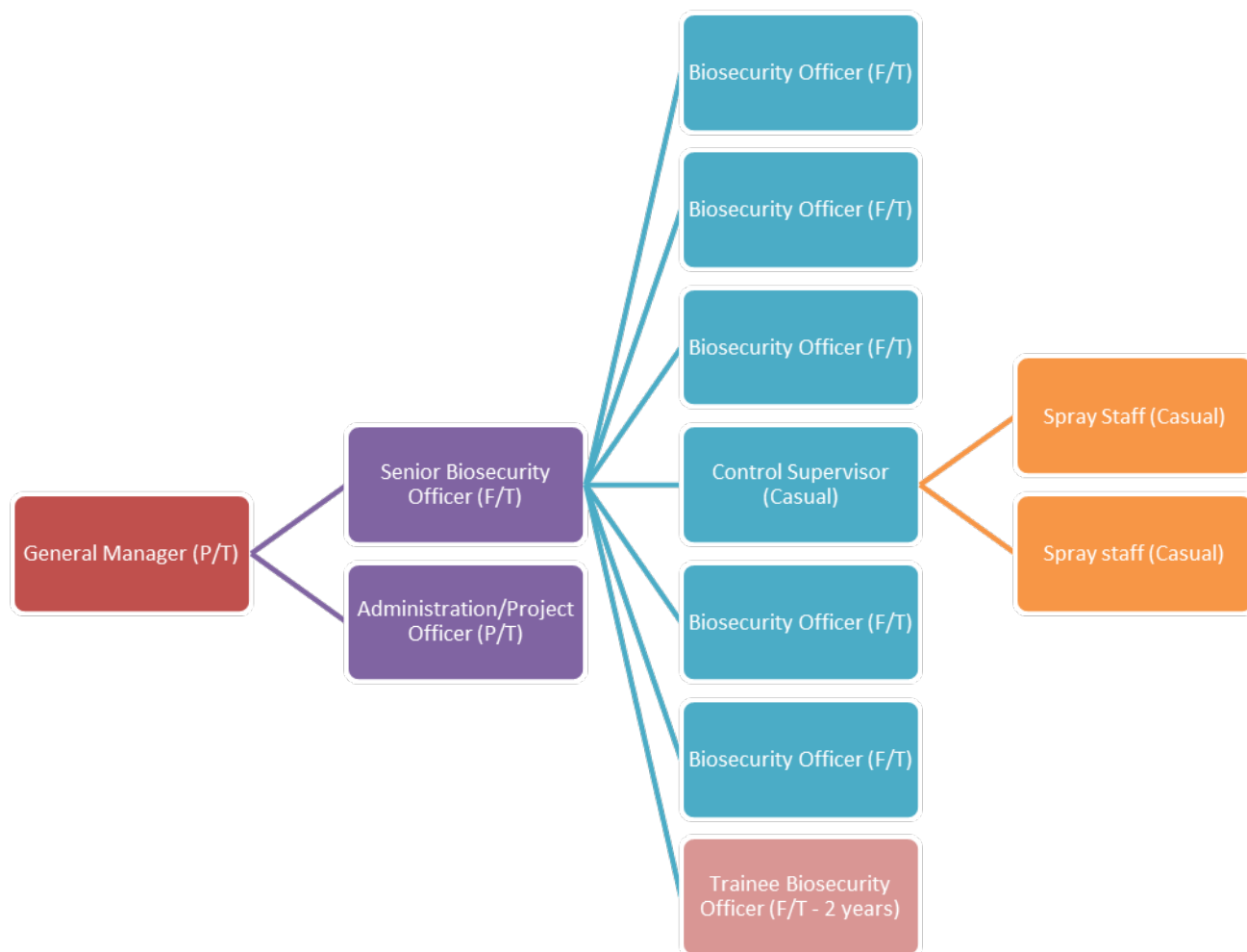
A brief costing of this process is included below.

	Salary up to Grade 2 step 1
Hourly rate	\$ 24.40
Weekly rate	\$ 927.12
Annual cost	\$ 48,210.24
On costs (25%)	\$ 12,052.56
Total Annual Cost	\$ 60,262.80

The costs of the increased staff numbers are already included in the operational plan, as we budgeted for the project costs and the staff costs.

The updated staffing structure would be as follows:

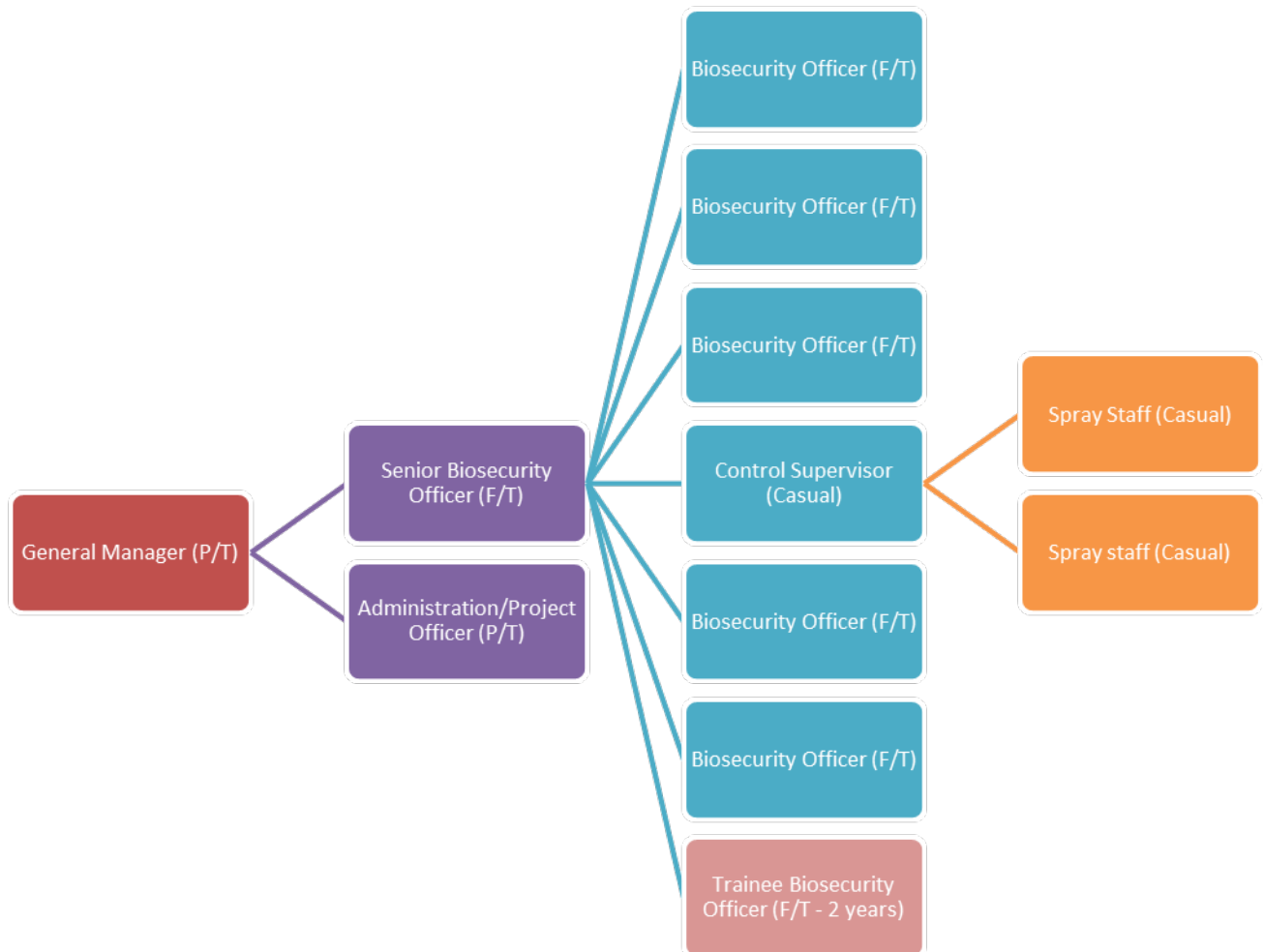
**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**



**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

RECOMMENDATION: That,:

1. Council adopts the following staffing structure:



2. The structure be reviewed in 2 years time.

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

7.1.6 EPIDEMIC/PANDEMIC POLICY

Introduction

Recent events have required Council to establish different protocols and actions that have not been experienced before. Many processes and changes occurred to address the issues as best we could at the time. It is now appropriate to adopt a policy going forward to address current and potential future issues.

Report

Covid 19 has forced many changes to Councils operations. These have included:

- Inspection programs were reduced to adhere to social distancing requirements.
- The Council office was closed to the public for a period approximating 2 months.
- Vehicles were allocated to single staff members and extensive disinfecting practices were introduced.
- Council meetings were conducted on-line.

The attached Policy and Plan, clearly outlines the strategies and mechanisms NEWA will implement during the current pandemic and any future circumstances.

It addresses the key responsibilities including:

- The wellbeing of staff and visitors
- Physical distancing
- Hygiene and Cleaning, and
- Record keeping

In combination with the policy, we have also developed an operational plan which documents the actions and processes that will occur as a pandemic reaches different stages. The operational plan has been circulated to staff and will be discussed at the next staff meeting.

The policy and operational plan will be implemented together and provides a sound framework to manage the impacts of current/future pandemics.

Attachments – **Pandemic Policy and Plan**
Pandemic Operation Plan

RECOMMENDATION:

That Council adopts the Pandemic Policy and Plan and associated operation plan.

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

FINANCIAL MATTERS

7.1.7 ANNUAL FINANCIAL STATEMENTS 2019/2020

The Draft Annual Financial Statements as at 30 June 2019 have been completed and forwarded to Council's Auditors, the Audit Office of NSW who engaged the local firm, Forsyths Business Services Pty Ltd to carry out the preliminary audit. A copy of the draft Statements is attached to the report for the information of Councillors.

It is pleasing to note that Council recorded an operating surplus of \$94,000 for the year ended 30 June 2020, which well exceeds the original budget estimate of \$35. However, this result needs to be taken in context, as much of the surplus can be attributed to the fact that Council was required to implement the new accounting standards, resulting in a different treatment for grants received. The Statements in Note 15 highlight this change and it can be seen that Council would have achieved a surplus of \$17,000 using the old accounting standards.

Council again, took a proactive approach to carrying out private works for adjoining Local Control Authorities as well as being successful in obtaining grant funding that exceeded expectations which also contributed significantly to the operating surplus.

The Financial Statements performance measures show that in all relevant categories Council has exceeded benchmark ratios, reinforcing the sound financial position of Council.

A Certificate under Section 413(2) (c) of the Local Government Act is required to be signed by the Chairperson and at least one other Councillor, as well as the General Manager/Responsible Accounting Officer, indicating that the Annual Financial Statements fairly represent the position of Council to allow the Auditor to carry out the audit process.

Attachments - Annual Financial Statements 2019/2020.

RECOMMENDATION:

- 1. That the report on the Annual Financial Statements as at 30 June 2020 be received and adopted.**
- 2. That the signing of the Certificate under Section 413(2) (c) of the Local Government Act 1993, as detailed in the Attachments to the report, by the Chairperson, Deputy Chairperson and the General Manager/Responsible Accounting Officer be endorsed.**

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

WEED CONTROL MATTERS

7.1.8 2020/2021 WEEDS ACTION PROGRAM

Private Property Inspections – Weeds Action Program 2020/2021

The Authority's routine inspection program will commence in July as the current situation allows and social distancing measures are applied..

Serrated Tussock inspections will be carried out in key locations during the winter period.

Tropical Soda Apple inspections and monitoring will be continued to ensure regulatory compliance as part of the TSA project and inspection program.

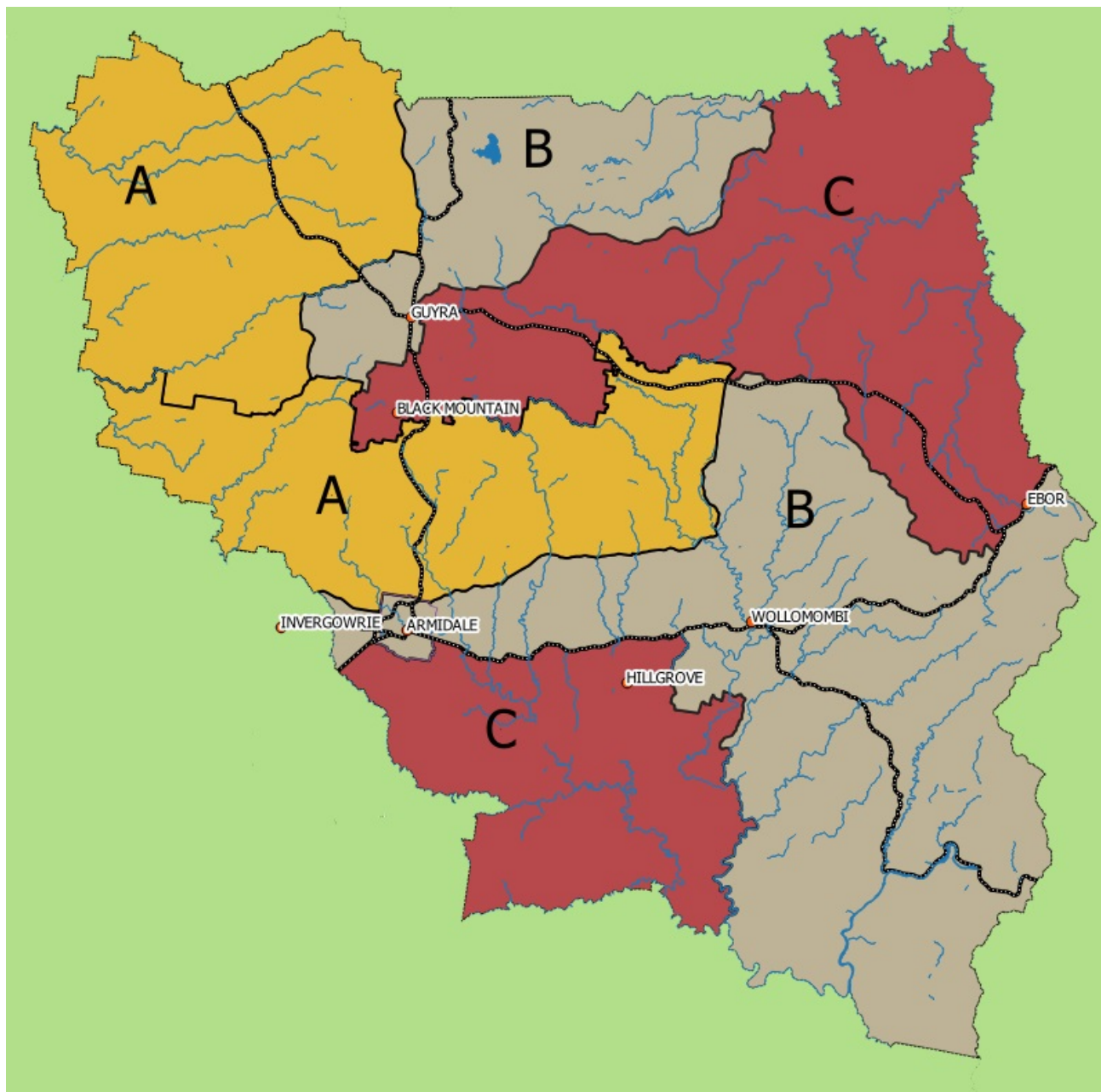
Inspection Targets 2019/2020

2020/21 DIVISION	TOTAL PROPERTIES	AVE PER MONTH	TOTAL 2020/21 TO DATE	TOTAL	Total Area Completed %
Armidale(B)	628	52			
Uralla (A)	620	51			
Walcha (A)	250	20			
Glen Innes	396	33			

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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Private Property Inspections Nominated Division

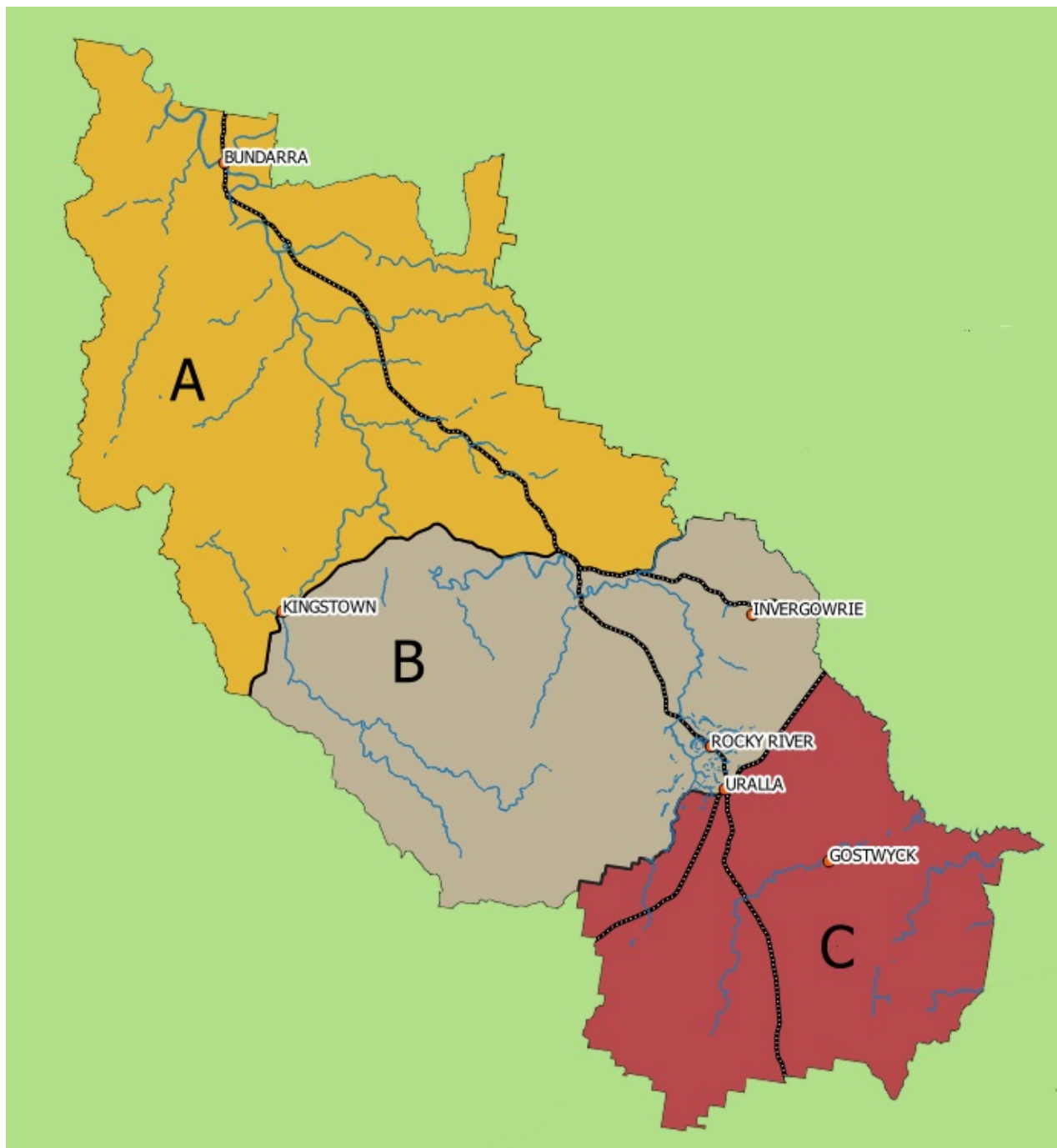
Armidale Regional: B Division
628 properties



**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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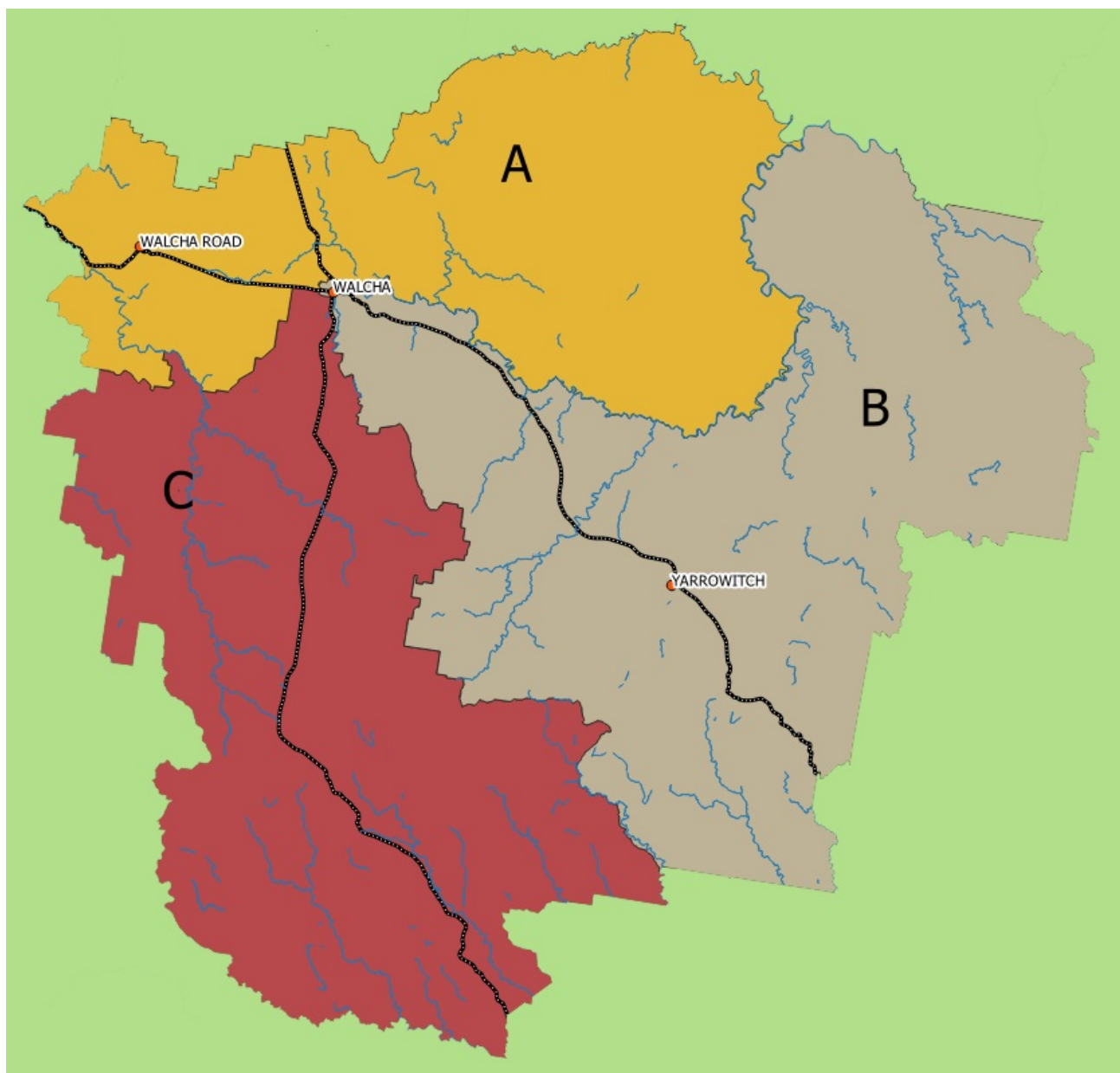
Uralla: B Division

620 Properties



**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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Walcha: B Division
250 properties



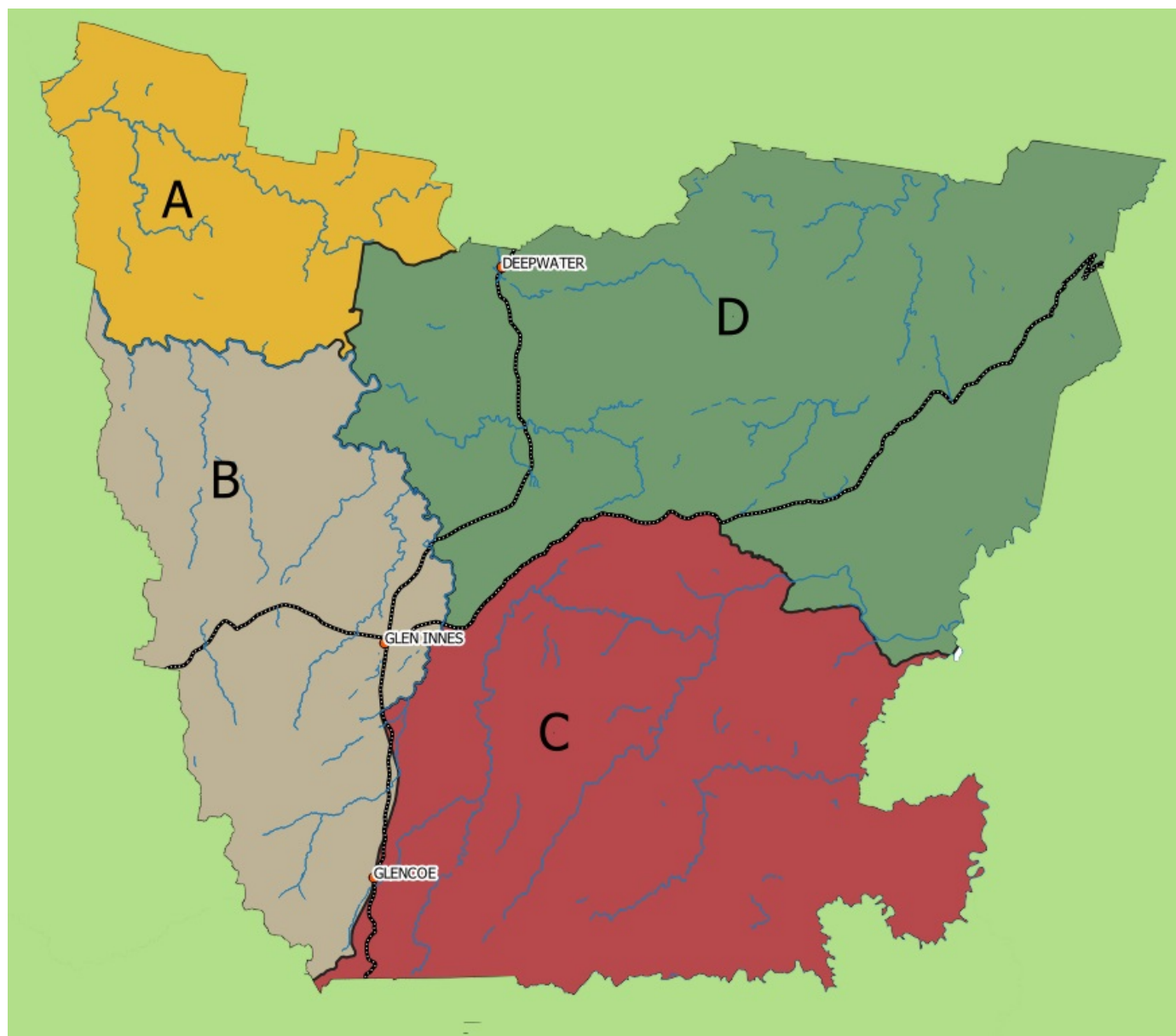
**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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Glen Innes: Completion of B Division

396 properties

And then move into C Division

506 properties



**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
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Specific Inspections

Weeds Action Plan Regional Measurable Outcomes, Inspections/ NEWA

These targets will be based on the amount of funding received from NSW DPI under the Weeds Action Program 2020 – 2025.

Inspections	Number NEWA	Number Glen Innes	Jul- Sep	Oct- Dec	Jan- Mar	Apr- Jun
Nurseries	8	3				
Rural Outlets	7	2				
ARTC - No.	5	3				
ARTC - Ha.	0					
Weekend Markets	3					
Crown Lands - No.	4	3				
Crown Lands - Ha.	0					
Nat Parks/Reserves - No.	4	2				
Nat Parks/Reserves - Ha.	0					
Aquaria/Pet shops	2					
Gravel Quarries	31	12				
Showgrounds	4	1				
Mines	1					
Landfills	9	4				
Recreational Areas - No.	10	4				
Recreational Areas - Ha.	0					
Wetlands/Dams	4	1				
Saleyards	2	1				
Machinery Washdown Bays	2	1				
Roadside Truck Stops	2	2				
Private Property High Risk areas - No.	500	173				
Private Property High Risk areas - Ha.	100,000	34,000				
PP HR Re inspections - No.	100	10				
PP HR Re inspections - Ha.	20,000	2,000				
Roadside Inspections High Risk Pathways - Km.	780	780				
Roadside Inspections High Risk Pathways - Ha.	1km=2ha					
Waterways High Risk Pathways - No.	35	1				
Waterways High Risk Pathways - Ha.	1700	119				
Private Property Inspections - No.	1000	338				
Private Property Inspections - Ha.	200,000	85,315				
Private Property Re Inspections - No.	120	12				
Private Property Re Inspections - Ha.	22,000	2435				
Roadside Inspections/Spray Program - Km.						
Roadside Inspections/Spray Program - Ha.	1km=2ha					

REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF COUNCIL TO BE HELD ON THE 20 AUGUST 2020

Weed Recording, Mapping, Survey and Reporting Activities

Date	Activity	Details
	Intramaps	Ongoing
	Roadside Weed Mapping	As part of Glen Innes/ NEWA/ Glenrac Project
	TSA Mapping	As part of ARC/NEWA TSA Project

Communication, Education, Extension and Publicity Activities

Extension Activities this year will be carried out in the following areas in conjunction with Landcare:

Extension Activity	Council Area	Date Achieved
Armidale Show	Armidale	
Guyra Show	Guyra	
Uralla Show	Uralla	
Walcha Show	Walcha	
Glen Innes Show	Glen Innes	
Weeds Activity Wards Mistake	Armidale Regional	
Weeds Activity Wollomombi	Armidale Regional	
Weeds Activity Wongwibinda	Armidale Regional	
Weeds Activity Boorolong	Armidale Regional	
Weeds Activity Wandsworth	Armidale Regional	
Weeds Activity Kentucky/Wollun	Uralla/Walcha	
Weeds Activity Balala/Brushgrove	Uralla	
Weeds Activity Pinkett	Glen Innes	21 July
Weeds Activity Deepwater	Glen Innes	30 July
Weeds Activity Ben Lomond	Glen Innes	18 August
Weeds Activity Emmaville	Glen Innes	25 August
Weeds Activity Glen Morrison	Walcha	
Weeds Activity Lower Apsley River	Walcha	

Opportunities that become available through our association with Land Care will continue to be utilized. Stands at saleyards, Ag Quip and static displays will also be carried out.

Weeds Action Program Regional Measurable Outcomes, Extension/ NEWA

Extension		Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
School Visits	2				
Field Days	4				
Media Releases	6	2			
Team Talk Meetings	4	1			
Ag Quip	1				
Shows/Expos	3				
Landcare Events	4				

**REPORT OF THE GENERAL MANAGER TO THE ORDINARY MEETING OF
COUNCIL TO BE HELD ON THE 20 AUGUST 2020**

Other	3				
Landowners contacted	200				

Staffing

Staff training will be carried out during the year in accordance with the Corporate Training Program.

Date	Activity	Details

Operational Program –

The roadside furniture spray program will commence in September 2020.
Staff have been extensively involved in bringing TSA under control in the Macleay Valley until July.
The first stage of the Gondwana lantana project has been completed in June.

RECOMMENDATION:

That the report on the 2020/2021 Weeds Action Program be received and noted.

8 NEXT MEETING TUESDAY 20th OCTOBER 2020 AT 8.30 AM

9 ATTACHMENTS

- 9.1.1 NEWA Compliance and Enforcement Policy 03/17.
- 9.1.2 New England Joint Organisation Correspondence
- 9.1.3 Draft Pandemic Policy and Plan
- 9.1.4 Draft Pandemic Operation Plan
- 9.1.5 Draft Annual Financial Statements 2019/ 2020



COUNTY COUNCIL
NEW ENGLAND WEEDS AUTHORITY

Compliance and Enforcement Policy and Procedures

POLICY NUMBER: 03/17

Date Adopted by Council: 22 August 2017
Reviewed by Council: 21 August 2018
Reviewed by Council: 20 August 2019
Reviewed by Council 25 August 2020

NEW ENGLAND WEEDS AUTHORITY

Compliance and Enforcement Policy No: 03/17

Biosecurity Act 2015 and Biosecurity Regulation 2017

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DEFINITIONS

Authorised Officer	Means a person who is appointed as an authorised officer under the Biosecurity Act 2015 to manage biosecurity risk by performing certain functions, such as investigating, monitoring and enforcing compliance with the Act.
Biosecurity Direction	Means a general biosecurity direction or an individual biosecurity direction under Part 9 of the Biosecurity Act, given by an authorised Officer, which has legal force.
Biosecurity Duty	There are several biosecurity duties imposed under the Biosecurity Act in relation to specified persons. These include: <ul style="list-style-type: none"> • A duty to take action when dealing with biosecurity matters or carriers, • A requirement to notify a prohibited matter event, • A requirement to prevent, eliminate or minimise a risk posed by prohibited matter and • A duty to notify an suspected or existing biosecurity event
Biosecurity Event	A biosecurity event is something that has occurred, is occurring or is likely to occur and that has, is having, or is likely to have, a significant adverse effect on the economy, environment or community.
Biosecurity Impact	A biosecurity impact is an adverse effect on the economy, environment or the community that arises, or has the potential to arise from biosecurity matter or a carrier.
Biosecurity Matter	Biosecurity matter is: <ul style="list-style-type: none"> • Any living thing, part of a living thing or product of a living thing (other than a human), or • A disease, prion or contaminant, or • A disease agent that can cause disease in a living thing (other than a human) or that can cause disease in a human via transmission from a non-human host (i.e. zoonosis).
Biosecurity Risk	A biosecurity risk is the risk of a biosecurity impact occurring.
Biosecurity Undertaking	A biosecurity undertaking is a written undertaking given by a person if the person has contravened, is suspected or is likely to contravene a requirement imposed by or under the Act.
Biosecurity Zone	A biosecurity zone is established by regulation and its purpose is to prevent, eliminate, minimise or otherwise manage a biosecurity risk or biosecurity impact. Generally a biosecurity zone will apply to a specified part, or parts of NSW.
Carrier	A carrier means anything (whether alive, dead or inanimate, and including a human) that has, or is capable of having any biosecurity matter on it, or

	contained in it.
Compliance	Adhering to the requirements of laws, industry and organisational standards and codes, principles of good governance and accepted community and ethical standards.
Dealings	Dealings is used in the context of “dealing with” biosecurity matter or carrier or to “engage in a dealing”.
Enforcement	Making sure a rule, standard, court order or policy is properly followed.
General Biosecurity Duty	The general biosecurity duty can apply to anyone. It provides that any person who deals with biosecurity matter or a carrier, and who knows (or ought reasonably to know) of the biosecurity risk posed (or likely to be posed), has a biosecurity duty to ensure that the risk is prevented, eliminated or minimised – so far as is reasonably practicable.
Local Control Authority	The council of a local government area is the local control authority for land within the local government area unless the weed control functions for the area have been conferred on a county council under any other Act. If the weed control functions for an area have been conferred on a county council, the county council is the local control authority for that area.
Mandatory Measure	A requirement set out in regulation for a person who deals with biosecurity matter or carriers to take specified actions to prevent, eliminate or minimise a biosecurity risk posed, or likely to be posed, by the biosecurity matter, carrier or dealing.
NEWA	New England Weeds Authority.
Prohibited Matter	Prohibited matter is biosecurity matter that is listed in Schedule 2 of the Biosecurity Act 2015.
Reasonably Practicable	What is reasonably practicable means that which is reasonably able to be done, taking into account and weighing up all relevant matters including the nature of the biosecurity risk concerned, the availability and suitability of ways to manage the biosecurity risk concerned, and the cost involved.
Regulation	The Biosecurity Regulation 2017.
Tenure Neutral approach	A tenure neutral approach means that the Biosecurity Act 2015 applies equally to all land in the state, regardless of whether it is publically or privately owned
The Act	Biosecurity Act 2015.
Voluntary Compliance	Where landholders/land managers voluntarily adhere to the requirements of laws, industry and organisational standards and codes, principles of good governance and accepted community and ethical standards.

1. BACKGROUND

The Biosecurity Act 2015 (the Act) and Biosecurity Regulation 2017 (the Regulation) came into effect on 1 July 2017, replacing 10 previous Acts, including the Noxious Weeds Act 1993, as well as repealing sections of a further 4 Acts relating to biosecurity.

The Act complements the principles of the NSW Biosecurity Strategy 2013 – 2021, that biosecurity is a shared responsibility between governments, industries and individuals/community, outlining the need to work together to identify, eradicate, minimise, respond and to manage biosecurity risks. The Act takes a tenure neutral approach to Biosecurity.

The broad objectives of biosecurity in NSW as outlined in the NSW Biosecurity Strategy 2013 – 2021 are to manage pests, disease and weed risks by:

- preventing their entry into NSW,
- quickly finding, containing and eradicating any new entries and
- effectively minimising the impacts of these pests, diseases and weeds that cannot be eradicated.

The Act and the Regulation provide the legislative framework to achieve these objectives.

Biosecurity matter is defined as any living thing, part of a living thing or product or a living thing (other than a human), or a disease, prion or contaminant, or a disease agent that can cause disease in a living thing (other than a human) or that can cause disease in a human via transmission from a non-human host (ie zoonosis).

The *Regulation* establishes biosecurity zones for the management of key biosecurity risks and specifies mandatory measures, or actions, that a person must take with respect to particular biosecurity matter or carriers. These include duties to notify of the presence or suspected presence of pests, diseases, weeds and contaminants.

It also encompasses a General Biosecurity Duty that can apply to anyone, as it provides for any person who deals with biosecurity matter or a carrier, and who knows (or ought reasonably to know) of the biosecurity risk posed (or likely to be posed), has a biosecurity duty to ensure that the risk is prevented, eliminated or minimized, so far as is reasonably practicable.

Where these measures apply to a particular dealing or activity then the relevant person must comply with these measures, regardless of whether they know or ought to know what the risks posed are or likely to be posed.

2. INTRODUCTION

This Policy governs the regulatory functions of the New England Weeds Authority (NEWA), recognising the obligations placed upon the Authority by the Act and its Regulation, that the Authority may use any or all of the powers conferred upon it by the Act to prevent, eliminate, minimise and manage the biosecurity risk posed or likely to be posed by weeds in relation to the land for which it is the local control authority. In addition Section 371 of the Act also provides that as a local control authority, NEWA has the following functions:

- to develop, implement, co-ordinate and review weed control programs,
- to inspect land in connection with its weed control functions,
- to keep records about the exercise of the local control authority's functions under the Act.

This policy explains how NEWA will conduct its regulatory functions to achieve compliance with the Act and to drive continual improvement.

Compliance – Adhering to the requirements of laws, industry and organisational standards and codes, principles of good governance and accepted community and ethical standards

The Policy guides the most efficient and effective use of NEWA's resources to achieve the best outcomes for the Authority and stakeholders.

3. PURPOSE

The enforcement policy purpose is to:

- outline NEWA's general approach to compliance and enforcement.
- explains how NEWA undertakes activities that reduce biosecurity risks relating to weeds and enhance compliance with established standards.
- explains how NEWA will conduct their activities to protect the economy, environment and community from negative impacts associated with weeds.
- assists with decision-making to ensure that enforcement actions are consistent, fair, and based on best practice.

The aim of this policy is to:

- promote compliance with New South Wales legislative provisions consistent with the objects of the Act(s).
- promote transparency to stakeholders on how NEWA will make decisions on enforcement action.
- guide decision making and action by staff in the use of enforcement options.
- encourage use of regulatory tools in such a way as to best achieve NEWA's organisational objectives.

- have a risk-based approach to compliance and enforcement activities through adoption of a graduated and proportionate response to non-compliance.
- have a cooperative and collaborative approach with stakeholders or between jurisdictions to legislative compliance and one that does not place unnecessary impost on stakeholders in NEWA's area.
- protect stakeholders from inappropriate and/or misleading trade practices.

4. SCOPE

This Policy outlines NEWA's approach to compliance and enforcement, and explains how NEWA will conduct its regulatory functions to drive continual improvement.

The policy sets out the principles adopted by the NEWA to achieve compliance with the law, and outlines the regulator's functions, priorities, strategies and regime.

Duty to prevent, eliminate or minimise biosecurity risk

A duty imposed on a person to prevent, eliminate or minimise a biosecurity risk so far as is reasonably practicable is a duty:

- (a) to prevent or eliminate a biosecurity risk so far as reasonably practicable, and
- (b) if it is not reasonably practicable to prevent or eliminate the biosecurity risk, to minimise the biosecurity risk as far as reasonably practicable.

Enforcement – Making sure a rule, standard, court order or policy is properly followed

NEWA is a single purpose Council for the administration of legislation that protects and manages biosecurity risks relating to weeds for its constituent member Councils of Walcha, Uralla Shire and Armidale Regional. NEWA has built partnerships with landholders and the community to encourage greater understanding of biosecurity weed risks, practices and support for innovation.

To build a culture of voluntary compliance and enable landholders and the community to take responsibility for ensuring their activities do not cause unlawful harm, enforcement action is sometimes necessary.

Enforcement action provides a strong deterrent to non-compliance. The effective protection of biosecurity weed risks, as well as good regulatory practice, requires NEWA to have clear strategies governing the undertaking of enforcement action.

This Enforcement Policy complements NEWA's *Annual Operational Plan*, and the *NSW Biosecurity Strategy 2013 – 2021*, the *Northern Tablelands Regional Strategic Weed Management Plan 2017 - 2022* and other documents which set out NEWA's approach to its enforcement activities.

It is the goal of the NEWA's enforcement activities to:

- achieve outcomes consistent with legislation.
- deter non-compliant behavior.
- assertively apply consistent and proportionate enforcement action.

5. OUTCOMES

This Policy sets out the guiding principles NEWA will apply when conducting regulatory and enforcement activities and includes an approach that is:

- graduated and proportionate.
- authorised by law.
- impartial and procedurally fair.
- accountable and transparent.
- consistent in terms of the enforcement response between regulators.
- in the public interest.
- allows for application of multiple enforcement tools under appropriate circumstances.

5.1 A graduated and proportionate response

NEWA will apply a graduated and proportionate approach to the application of enforcement tools upon stakeholders. This involves the application of mild enforcement tools to offenders in the first instance; to be followed by more severe tools should the non-compliant activity continue.

Mild enforcement tools that may be employed include provision of educational information, the issuing of a voluntary compliance request following a property inspection or warning letters.

More severe tools include the entering into a biosecurity undertaking, issuing of a biosecurity direction, issuing penalty notices, or prosecution.

NEWA may at times consider mediation and conciliation as preliminary steps in enforcement processes. Mediation and conciliation provides the landholder or affected party the opportunity to explain mitigating circumstances of the non-compliance. Following this explanation, NEWA may make a determination on an appropriate course of action.

5.2 Proportionate response

NEWA will select an enforcement response that is proportionate to the identified non-compliance and capable of providing sufficient incentive to the landholder or affected person to amend the non-compliant behaviour.

Should the circumstances surrounding an offence be considered sufficiently serious (e.g. an imminent risk to the Region and/ or State biosecurity status or public health and safety), NEWA may elect to employ multiple enforcement tools at the same time.

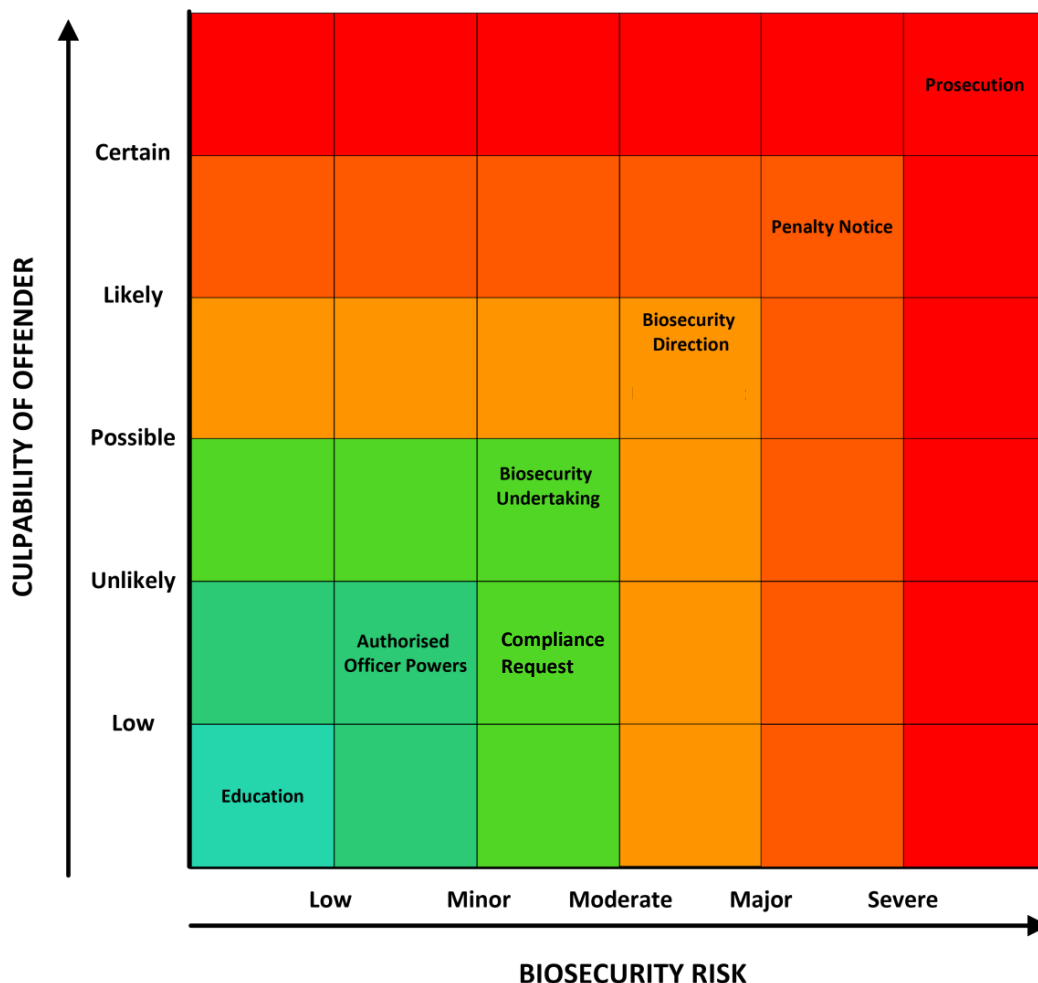
This policy should not be interpreted as a means of preventing NEWA from exercising any such enforcement powers.

NEWA will consider the following factors when making decisions concerning the choice of enforcement tool:

- circumstances of the alleged offence and the individual circumstances of the offender associated with the property.
- compliance history of the offender, in general and with respect to the specific occurrence.
- co-operation demonstrated by the alleged offender.
- remedial action implemented by the alleged offender to address the non-compliance.
- timeframe over which the offence was committed.
- the need to provide NEWA staff with a safe working environment within the requirements of work health and safety laws, particularly in relation to matters involving assaults and intimidation.

The following diagram illustrates the graduated nature of enforcement responses in accord with the seriousness of the non-compliance.

Diagram 1. Enforcement response



5.3 Authorised by law

Authorised officers are required to act within their legal remit of statutory power when undertaking enforcement activity. People or landholders should not be required, either directly or by inference, to observe requirements that are not authorised by law.

When collecting evidence:

- any evidence obtained by authorised officers relating to actual or alleged offence should be obtained within the requirements of legislation and criminal law.
- all decisions should be based on evidence. Enforcement action is to be supported by appropriate evidence. Evidence should be admissible and sufficient to establish that an offence has been committed (this will assist in ensuring that enforcement action is only taken under appropriate circumstances).
- it should be sufficient to support a case against appeal.
- it does not need to be assembled into a full prosecution brief for minor enforcement action, however evidence should be sufficient to substantiate the offence.

5.4 Impartiality and procedural fairness

NEWA will undertake enforcement activity against the landholder or affected person in a timely manner that is procedurally fair and impartial. This will assist in minimising opportunities for arbitrary or inexplicable differences between the handling of individual cases, or classes of cases, to occur.

Discrimination (e.g. with regard to ethnicity, religion, age or gender) by authorised officers when undertaking enforcement action is unacceptable.

Decision making about applying enforcement provisions should not be influenced by:

- political advantage or disadvantage to a government or any political party or group.
- the consequences of a decision on the personal or professional circumstances of staff.
- the personal feelings of the decision makers towards the offenders.

5.5 Right of Appeal

Landholders and/or affected persons involved will receive written advice of available statutory rights of appeal when decisions are made by NEWA to apply enforcement provisions.

Reasons for a decision will be documented and included in a statement of reasons as part of any administrative review of the decision.

5.6 Accountable and transparent

To ensure that NEWA is accountable and transparent in the application of enforcement tools the authorised officers will:

- ensure that legislation, enforcement policies, complaints procedures and relevant information are readily accessible to landholders and the public.
- use plain language to communicate with the public and the industry.
- ensure that policies and procedures addressing issues associated with enforcement action are readily available.
- advise of available complaint or appeal processes associated with enforcement action inclusive of timeframes applicable to these processes.
- provide advice on fees and charges that may be applied in discharging enforcement obligations or providing services under the relevant legislation.

In relation to issuing penalty notices, NEWA has adopted guidance from two documents, which can be found on the NSW Justice website at www.justice.nsw.gov.au:

- [Caution Guidelines](#) and;
- [Internal Review Guidelines](#)

5.7 Privacy

The constraints of any privacy legislation and confidentiality provisions when initiating enforcement action against landholders (unless a statutory requirement exists to disclose the information) will be observed.

5.8 Promote consistency of enforcement activity between regulators

NEWA will work with other state and territory jurisdictions to promote consistency in the application of enforcement provisions by regulators. This ensures stakeholders in different local control authority jurisdictions do not receive differential treatment with respect to measuring compliance with legislative obligations.

5.9 The Public Interest

The overriding consideration in taking enforcement action should always be the protection of the community, plant and animal health and safety.

5.10 Application of multiple enforcement tools

A graduated approach to the application of individual enforcement tools does not preclude the simultaneous application of multiple enforcement tools.

There may be circumstances where there are multiple non-compliances detected, each of varying significance. In such circumstances, the use of different enforcement tools may also be warranted.

6. APPEALS TO COUNCILLORS

A Councillor who is contacted by a person affected by an enforcement action should refer the matter to the General Manager for attention.

7. RESPONDING TO COMPLAINTS

Every effort will be made to ensure that complaints lodged with the Authority are dealt with on a priority basis having regard to the relative seriousness of the matter. Response times may vary depending on the staff and other resources available, however, the Authority will acknowledge the complaint and inform the complainant of the outcome.

8. REVIEW AND AMENDMENT

- a) This policy will be reviewed annually, to ensure it meets all statutory requirements and needs of this Authority.
- b) This policy may be amended by the Authority at any time without prior notice or obligation.

9. CONCLUSION

This policy formalises in one document the processes and decision pathway that has proven to be functional and of benefit in the community which this Authority serves.

The basis of its development, adoption and use is that it will clarify the processes used by NEWA for compliance and enforcement purposes for every person associated with weed control issues in the area, for which it is the local control authority, in a positive fashion and act as a reference for the broader community.

Implementation of the policy will play a part in protecting the local economy, the environment and community from the negative impacts associated with weeds, as well as enhancing the social and agricultural sustainability / values of the New England region. The commitment to its review will ensure that it meets contemporary needs and addresses changes in the future.

10. LEGISLATION

NEWA is responsible for administering and/or enforcing the following Acts and Regulations:

- Local Government Act 1993 and Regulations thereunder.
- *Pesticides Act 1989 and Regulations thereunder.*
- *Agricultural and Veterinary Chemicals (New South Wales) Act 1994.*
- *Biosecurity Act 2015 and Regulation thereunder.*

11. OTHER RELATED DOCUMENTS

- NEWA Business Activity Strategic Plan 2017 – 2027
- NEWA 4 Year Delivery Plan 2017 – 2021
- NEWA Annual Operational Plan
- NTLLS Regional Strategic Weed Management Plan 2017 - 2022

12. REVISION HISTORY

Version	Date issued	Notes	By
1.0	01.07.2017	Policy File	General Manager

APPENDIX ONE - COMPLIANCE PROCEDURES

1. Notice of Inspection Letter:

This letter advises landowners of the Authority's intention to carry out property inspections in a designated area in accordance with its responsibilities under the Biosecurity Act, 2015.

The form advises a landowner of the intended timeframe for the inspection to be carried out as well as the Authorised Officers name and contact details. They can be either utilised as a mail out or as a letterbox drop as the need arises.

The **Notice of Inspection Letter** is to be used to make initial contact with landowners in the designated area of yearly inspections. Once contact has been initiated follow up inspections will not require the re issue of the letter

NOTE: As part of the Authority's inspection procedures inspections are not to commence before talking to the landowners as part of their farm Biosecurity Plans and to maintain a good working relationship.

2. Property Inspection Report:

A less threatening form of communication with clients which has a multi-purpose function and is generated through Intra maps.

Property Inspection Reports are to be issued in the following circumstances:

- To advise landowners of the status of a property following an inspection.
- Following a request from a landowner after an inspection has been carried out.
- To make contact with a landowner where personal contact cannot be made after an inspection has been carried out.

Property inspection reports are to be signed by the Biosecurity Officer who completed the inspection and include contact details.

3. Compliance Request:

The standard Compliance Request outlines the landowners General Biosecurity Duty in regards to a Priority weed. It is to be used to inform/remind owners/occupiers of their weed control obligations and include specific directions for their control when it is considered a weed control program will not be carried out or not to a satisfactory standard.

To be signed by the Authorised Officer who carried out the inspection and must include contact details.

The Compliance request is to include a copy of the Regional Weed Control Management Plan that outlines recommended control measures, legal obligations and identification characteristics for the Priority Weed of concern.

Compliance Requests are to be issued in the following circumstances:

- Following an inspection, to inform landholders of any weeds related matters requiring their attention, and to advise them of their responsibilities.
- To address a weed situation, regardless of size or severity.
- To encourage landholders to raise control standards to higher levels than those currently being implemented.
- To support verbal agreements in a tangible form as a verbal Biosecurity Undertaking.
- As a means of assigning weed control priorities, e.g. boundary areas which would effect neighbouring properties.
- As a follow-up on previously issued Compliance Reports, or any variation on a previously agreed program.
- To advise that a Biosecurity Direction or a General Penalty Notice could be issued at a later date in the event of non-compliance.

4. Biosecurity Direction:

A Biosecurity Direction may be issued by an Authorised Officer to ensure a landowner discharges their General Biosecurity Duty and is the commencement of the formal prosecution process.

There are two types of Biosecurity Directions identified in section 124 of the Act. A General Biosecurity Direction and an Individual Biosecurity Direction and

- A Biosecurity Direction is to be issued when after a landholder has failed to comply with a Compliance Request and all other avenues to resolve the weed issues has failed.
- A General Biosecurity Direction cannot be issued without authorisation from the Senior Biosecurity Officer and the General Manager.
- Sufficient evidence must be provided before a Biosecurity Direction will be issued. Authorised Officers must prepare a case study of the offence with assistance of the Senior Biosecurity Officer in the Investigations/Prosecutions file.
- Evidence must contain the following:
 - Property Details
 - Landowner Details
 - Notification Forms
 - Prior Compliance Requests.
- Authorised Officers must provide detailed records of dates, times of property inspections, conversations, phone calls and all activities associated with the investigation process in case legal proceedings are commenced.
- The General Manager has the right to not approve a Biosecurity Direction if there is not sufficient evidence in the event that legal action may be undertaken.
- Failure to comply with a Biosecurity Direction is a Category 2 Offence.

- A charge may apply to subsequent inspections for failure to comply with a Biosecurity Direction as per the Authority's fees and charges or as directed by the General Manager.

A Biosecurity Direction may be marked compliant if the landowner has complied with the Biosecurity Direction or may be revoked or varied as the need arises.

5. Supporting Documents:

NSW Government, Department of Industry, Biosecurity Directions Procedures

5. Biosecurity Undertaking:

An Authorised Officer may accept a Biosecurity Undertaking from a person who advises they will take appropriate action to discharge their General Biosecurity Duty instead of giving the person a Biosecurity Direction.

- A Biosecurity undertaking must specify the contravention or the suspected likely contravention, the measures or actions the person has agreed to implement and the time period by which these are to be implemented.
- A Biosecurity Undertaking will only take effect and is enforceable when the undertaking is signed by the Senior Biosecurity Officer who accepts the undertaking and the person giving the undertaking.
- Failure to comply with a Biosecurity Undertaking is a Category 2 Offence.
- An Authorised Officer may refuse to accept a Biosecurity Undertaking from a person if they believe the actions will be insufficient to mitigate, manage or prevent the Biosecurity risk.
- The General Manager must approve the Biosecurity Undertaking before it can be accepted.
- A charge may apply to subsequent inspections for failure to comply with a Biosecurity Undertaking or for the preparation of an Biosecurity Undertaking as per the Authority's fees and charges or as directed by the General Manager.

A Biosecurity Undertaking may be withdrawn if the landowner has complied with the Biosecurity Undertaking or may be varied as the need arises.

Supporting Documents:

NSW Government, Department of Industry, Biosecurity Undertaking Procedures

6. General Penalty Notice:

An Authorised officer may serve a Penalty Notice if it appears to the Authorised Officer that the person has committed an offence against the Act or the regulations being an offence prescribed by the regulations as a Penalty Notice Offence.

A 'Penalty Notice' will be issued under the following circumstances.

- When the requirements of a Biosecurity Direction have not been complied with.
- The person has not complied with a Biosecurity Control Order as published in a Government Gazette.
- A person may chose to pay the Penalty Notice or have the matter heard in court.
- A Penalty cannot be issued without authorisation from the Senior Biosecurity Officer and the General Manager.
- A Penalty Notice can only be issued by an Authorised Officer.
- Sufficient evidence must be provided before a Penalty Notice will be issued. Authorised Officers must prepare a case study of the offence with assistance of the Senior Biosecurity Officer in the Investigations/Prosecutions file.
- Evidence must contain the following:
 - Property Details
 - Landowner Details
 - Notification Forms
 - Prior Compliance Requests.
- Authorised Officers must provide detailed records of dates, times of property inspections, conversations, phone calls and all activities associated with the investigation process in case legal proceedings are commenced.
- The General Manager has the right to not approve a Penalty Notice if there is not sufficient evidence in the event that legal action may be undertaken.

Serving a Notice

- Part A of the penalty Notice is sent to the State Debt Recovery Office.
- Part B remains in the Penalty Notice Handbook.
- Part C of the Penalty Notice is served to the person.
- A Penalty Notice may be served personally or by post.



3 July 2020

John Duggan
General Manager
New England Weeds Authority
PO Box 881
Armidale NSW 2350

Dear John,

Re: Associate Membership of the New England Joint Organisation

The Board at its meeting on the 29th June discussed offering associate membership to the New England Weeds Authority. The Board requested that I write to you to offer you the opportunity to be an associate member of the New England Joint Organisation.

The offer is made without any obligation for the Weeds Authority to join NEJO and is made because the Authority provides services within the NEJO area.

Yours faithfully

David Aber

Interim Executive Officer

DRAFT

EPIDEMIC/PANDEMIC POLICY

Policy number	20/01	Version	1.1
Drafted by	Trent McIntyre		
Responsible person	General Manager		

1. Introduction

From time to time infectious diseases develop into epidemics or pandemics, and create increased risks for the community. These occasions require specific policies targeted at the particular disease in question and general efforts at preparedness.

- 1.1 New England Weeds Authority wishes as far as possible to protect its clients, its staff, its volunteers, and the general public from infection or contagion by epidemics and/or pandemics.
- 1.2 New England Weeds Authority will facilitate, through its policies and procedures, strategies designed to reduce risks to its clients, its staff, its volunteers, and the general public.
- 1.3 New England Weeds Authority will comply with all directions from authorised public health officers and recognised medical authorities in relation to the epidemic or pandemic.

2. Purpose

- 2.1 The purpose of this policy is to outline the strategies and actions that New England Weeds Authority intends to take to prevent the transmission of infectious diseases that are epidemics or pandemics, and control the transmission of infectious diseases when a case/s is identified.

For the purpose of this policy, infectious diseases mean diseases caused by pathogenic microorganisms, such as bacteria, viruses, parasites or fungi; the diseases can be spread, directly or indirectly, from one person to another. This policy is focused on infectious diseases that are declared to be an epidemic or pandemic.

3. Scope

- 3.1 This policy applies to:

Employees	Directors	Officers	Contractors (inc employees of	Volunteers	Suppliers	Consultants
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DISCLAIMER: While all care has been taken in the preparation of this material, no responsibility is accepted by the author(s) or Our Community, its staff, volunteers or partners, for any errors, omissions or inaccuracies. The material provided in this resource has been prepared to provide general information only. It is not intended to be relied upon or be a substitute for legal or other professional advice. No responsibility can be accepted by the author(s) or Our Community or its partners for any known or unknown consequences that may result from reliance on any information provided in this publication.

4. Policy

- 4.1 New England Weeds Authority will as far as possible, plan for and make advance preparations for the possibility that its operations will be affected by an epidemic or pandemic.
- 4.2 In the event of an epidemic or pandemic, New England Weeds Authority will, as far as possible:
 - 4.2.1 Assist its clients, staff, volunteers and others, as relevant, to minimise their exposure to the illness concerned.
 - 4.2.2 Encourage and assist those who have reason to believe that they are at risk of contracting the epidemic or pandemic to obtain a diagnosis.
 - 4.2.3 Support employees, volunteers, contractors and clients to take reasonable precautions to prevent infection or contagion.
 - 4.2.4 Maintain its services and operations throughout the period of concern.
- 4.3 In the event of an infectious disease being declared an epidemic or pandemic, New England Weeds Authority requires people covered by this Policy to take the following precautions:
 - 4.3.1 Regularly and thoroughly clean your hands with an alcohol-based hand rub or wash them with soap and water.
 - 4.3.2 Maintain at least 1.5 m distance between yourself and anyone who is coughing or sneezing.
 - 4.3.3 Avoid touching your eyes, nose and mouth, or shaking hands with others.
 - 4.3.4 Make sure you follow good hygiene, and encourage others to do the same. This means covering your mouth and nose with your bent elbow or tissue when you cough or sneeze, and disposing of used tissues immediately.
 - 4.3.5 Stay home if you feel unwell. If you are well enough to work but would like to minimise the risk of infecting others, ask your manager whether you can temporarily work from home.
 - 4.3.6 Keep up to date on the latest hotspots (cities or local areas where the pandemic or epidemic is spreading widely). If possible, avoid traveling to places - especially if you are more at risk.
 - 4.3.7 If you are or are likely to be contagious, notify your manager as soon as possible. It may be possible or necessary for you to self-isolate by staying at home until you recover.
 - 4.3.8 Seek medical advice promptly and follow the directions of your local health authority.

5. Leave and Flexibility

- 5.1 New England Weeds Authority recognises that staff may request or require paid and unpaid leave when they are unwell, at risk of or vulnerable to infection, and at risk of infecting others.
- 5.2 Workers may make use of leave consistent with New England Weeds Authority's leave policy, relevant industrial instruments and the National Employment Standards (including access to unpaid leave).
- 5.3 New England Weeds Authority may, at its discretion, direct those affected or reasonably at risk of being affected by the pandemic or epidemic, to remain away from the workplace or work remotely.

Notes

In carrying out the procedures listed below, New England Weeds Authority will be guided by the information and directions provided by local health authorities and the World Health Organisation, and its occupational health and safety obligations.

6. Above and beyond provisions

- 6.1 New England Weeds Authority may at its discretion subsidise any reasonable medical expenses incurred by any workers directed by New England Weeds Authority to obtain medical clearance for the infectious disease before returning to work.
- 6.2 Where possible during an epidemic or pandemic, New England Weeds Authority will aim to provide workers with flexibility to work remotely and to attend medical appointments.

7. Related Documents

- 7.1 Australian Health Management Plan for Pandemic Influenza ([AHMPPI](#))
 - [ACT - Australian Capital Territory](#)
 - [NSW - New South Wales](#)
 - [NT - Northern Territory](#)
 - [Qld - Queensland](#)
 - [SA - South Australia](#)
 - [Tas - Tasmania](#)
 - [Vic - Victoria](#)
 - [WA - Western Australia](#)
- 7.2 Trusted Information Sharing Network (TISN) for Critical Infrastructure Resilience: [Template Pandemic Emergency Management Plan](#)

8. Legislation & Industrial Instruments

This policy & procedure is not intended to override any industrial instrument, contract, award or legislation.

- Biosecurity Act 2015 (Commonwealth)
- Fair Work Act 2009 (Cth)
- Fair Work Regulations 2009 (Cth)

Epidemic/Pandemic Procedure

Procedure number	NA	Version	1.1
Drafted by	Trent McIntyre	Approved on	
Authorised person		Scheduled review date	

1. Responsibilities

1.1 The General Manager is responsible for:

- Ensuring that the organisation's Leave and Workplace Health and Safety policies are consistent with the intention of the Epidemic Policy
- Assessing the organisation's vulnerabilities, in the light of the epidemic or pandemic, to:
 - o New England Weeds Authority's own human resources
 - o New England Weeds Authority's suppliers of goods and services
- In the event of an epidemic or pandemic,
 - o Giving notice to staff, volunteers, clients, and any persons likely to be affected that epidemic or pandemic procedures are in effect
 - o Bringing into operation the epidemic or pandemic management procedures specified below
 - o Instituting any administrative measures necessary to reduce the impact of the vulnerabilities detailed above

1.2 Supervisors/managers are responsible for:

- Ensuring that staff and volunteers are aware of the epidemic procedures in effect at any time.

1.3 Employees/volunteers are responsible for:

- Abiding by the epidemic procedures specified below, when informed by authorised staff that epidemic or pandemic procedures are in effect

1.4 The Senior Biosecurity Officer is responsible for:

- Working with the General Manager on the preparation of a comprehensive epidemic plan
- Advising the General Manager on when epidemic procedures should be activated
- Familiarising staff with recommended procedures regarding epidemic avoidance

2. Procedures

The following procedures apply in the event of the General Manager giving notice that epidemic or pandemic procedures are in effect.

2.1 Events

- The General Manager, with the advice of the Senior Biosecurity Officer, will consider on a continuing basis whether any events involving the attendance of staff or members of the public should be changed, rescheduled or cancelled to minimise the risk of infection.

2.2 Work procedures

- The General Manager, with the advice of the Senior Biosecurity Officer, will consider on a continuing basis whether:
 - o it is necessary or appropriate for nominated staff/volunteers to work from home.
 - o staff/volunteer travel, (or other activities that may cause them to come into contact with other people) should be modified or terminated.
 - o arrangements for staff/volunteers who work with clients or the public should be modified to minimise risks for all parties.
- The General Manager, with the advice of the Senior Biosecurity Officer, may require any member of staff to not attend the workplace, and/or to work from home, or, if this is not feasible or appropriate, to take Personal Leave/ Annual Leave.
- The General Manager, with the advice of the Senior Biosecurity Officer, may require any member of staff to provide satisfactory evidence that they are fit to return to work.

2.3 Contractors and suppliers

- The General Manager, with the advice of the Senior Biosecurity Officer, will consider on a continuing basis whether arrangements with existing contractors and suppliers need to be modified or supplemented to ensure uninterrupted service delivery.

3. Health Messaging

- 3.1 The Senior Biosecurity Officer shall familiarise staff/volunteers and others, as relevant, with recommended procedures on epidemic avoidance guidelines (e.g. handwashing, soap, sneezing policy) as appropriate.

4. Guidelines

Guidelines for the workplace that will be put in place at the discretion of the General Manager and Senior Biosecurity Officer

Wellbeing of staff and visitors

Exclude staff, volunteers and visitors who are unwell

- ☐ Signage is displayed at all entry points to advise symptomatic people not to enter the facility
- ☐ Anyone exhibiting flu like symptoms will be excluded from NEWA sites (includes offices, buildings, depots, public facing work environments such as parks, roads, public spaces) until a negative COVID-19 test had been received.
- ☐ Council staff, officers and volunteers who have visited any Covid-19 hotspot area will be excluded from NEWA sites (as above) for 14 days from last visitation.
- ☐ Where work arrangements allow, staff who are well may seek approval from managers regarding working from home arrangements. Where this is not practicable, staff may need to access sick or other leave entitlements

Provide staff with information and training on COVID-19, including when to get tested, physical distancing and cleaning.

- ☐ Regular updates will be provided through communications channels.
- ☐ Updated plans will be displayed and hard copies available on request.
- ☐ Additional information can be obtained from www.health.nsw.gov.au or www.olg.nsw.gov.au

Make staff aware of their leave entitlements if they are sick or required to self-isolate.

- ☐ Staff required to self-isolate may need to utilize sick leave or other leave entitlements

Communicate regularly with staff to remind everyone not attend work if unwell with respiratory symptoms or fever. Encourage testing of all staff with symptoms in line with advice from NSW Health.

- ☐ All staff have a responsibility to look after themselves and their fellow colleagues.
- ☐ Periodic welfare checks will be undertaken by managers, supervisors and WHS.
- ☐ Anyone exhibiting COVID-19 like symptoms will be excluded from the workplace as per the above

Physical distancing

Assign workers to specific workstations. If this is not practical, workstations and shared office equipment should be wiped down with disinfectant surface wipes.

- ☐ Staff must not hot desk or utilize other workers stations unless absolutely essential.
- ☐ Permission is required from manager
- ☐ All steps must be taken to thoroughly disinfect and clean workstation prior to and after use.

Use flexible working arrangements where possible, such as working from home or other locations

- ☐ As per Public Health Order, working from home to be allowed where reasonably practicable and encouraged where staff do not have dedicated work stations.
- ☐ Staff to confirm work from home arrangements with managers and seek approval for office time and access if required.

Where reasonably practical, ensure staff maintain 1.5m physical distancing at all times (including meal breaks)

- ☐ Meeting room maximum numbers to be adhered to
- ☐ Dining in to be avoided in meal rooms- to be utilized for food and beverage storage and preparation only.
- ☐ No social gatherings
- ☐ No sharing of food or utilizing share platters
- ☐ Crockery and cutlery to be washed and put away immediately after use.
- ☐ Staff are encouraged to bring in their own items for personal use.

Use telephone or video platforms for essential meetings where practical.

- ☐ Zoom and GoToMeetings available where practical.
- ☐ Any meetings which must be held in person are to be held in the largest space practical.

Where reasonably practical, stagger start times and breaks for staff members to minimize the risk of close contact.

- ☐ Individual teams to arrange start/finish and break times
- ☐ Times to be coordinated through the supervisor and staggered where appropriate.

Hygiene and cleaning

Where practical, vehicles and plant should be operated by a single designated operator and regularly cleaned. Where shared use is unavoidable, regularly clean the inside of vehicle cabs and between use

- ☐ Sanitising wipes available for each Council pool vehicle through stores
- ☐ Vehicles to be sanitised daily
- ☐ Touch points inside vehicles to be sanitised between operators if appropriate

Provide alcohol-based hand sanitizer at multiple locations throughout the workplace, including entry and exit points.

- ☐ Hygiene stations as well as wall mounted sanitisers available
- ☐ Staff will be provided with wipes and hand sanitizer in return packs

Provide disinfectant surface wipes to clean workstations and equipment such as phones, keyboard and mouse.

- ☐ Disinfectant available at hygiene stations and wipes for use in pool vehicles.

Hygiene and cleaning continued

Clean surfaces thoroughly, particularly all high contact areas such as doors, handles, kitchen surfaces, bathroom surfaces, printers and lifts with appropriate cleaning agents

Ensure bathrooms are well stocked with hand soap and paper towels, consider putting up posters with instructions on how to wash hands.

Clean frequently used areas at least daily with detergent or disinfectant. Clean frequently touched areas and surfaces several times per day

Maintain disinfectant solutions at an appropriate strength and use in accordance with the manufacturers instructions

Record keeping

Keep a record of name and a mobile number or email address for all staff, volunteers, visitors and contractors for a period of at least 28 days. Ensure records are used only for the purposes of tracing COVID-19 infections and are stored confidentially and securely

Make your staff and visitors aware of the COVIDSafe app and it's benefits to support contact tracing if required

Cooperate with NSW Health if contacted in relation to a positive case of COVID-19 at your workplace and notify SafeWork NSW on 131050

☐ Communication channels and signage to be used to encourage regular cleaning of touch points by staff before and after use.

☐ Signage is on display to instruct on hand washing and hand hygiene

☐ Areas cleaned regularly

☐ employees encouraged to disinfect touch points regularly

☐ Disinfectant is mixed to manufacturers specifications.

☐ Details are being collected at customer service

☐ Communications channels will be used to advise staff of this

☐ Email notification and further advice will be circulated in the instance of a confirmed COVID-19 Case.

DRAFT

COVID 19 / Other Pandemic Operational Plan

In order to ensure the safety of staff members and the general public whilst maintaining operation efficiency, NEWA has developed the following Operational Stages. These practices are to be followed at all times with no exception. It will be at the discretion of the General Manager and Senior Biosecurity Officer (SBO) as to which Stage is being enforced, taking into consideration the current level of risk posed by the pandemic. Changes in operational practices are subject to change on short notice due to advice/regulations from the relevant authorities. Where the measures listed below do not meet mandated state restrictions, the state restrictions override these measures.

STAGE ONE:

Social Distancing: Wherever possible, staff members will practice the recommended 1.5m social distancing from all other staff members as well as the general public.

Hygiene: Staff will practice all recommended hygiene practices including hand washing, coughing into elbow/tissue, wiping down touch surfaces as required.

Illness:

- Any staff member who is ill or showing potential symptoms of COVID-19 (especially a fever) **MUST NOT** attend any Authority location.
- Staff member must contact supervisor and advise them of the illness **IMMEDIATELY**.
- Staff member must undertake a COVID-19 test and remain on sick leave until a negative test result is obtained and the symptoms have subsided.
- If a positive test result is returned, the Authority will follow all advice and directions given by the relevant authorities.

Vehicles:

- Vehicles are to be maintained in a clean and orderly state as per NEWA standard practice.
- Wherever possible staff members should drive their assigned vehicle.
- Where possible, gloves should be worn when refuelling vehicles/quicksprays from bowsers.

Inspections: Inspections will still be carried out by staff members however the following practices will be undertaken.

- Inspection notice letters will not be mailed out prior to inspections commencing in order to manage public expectations should inspections be restricted due to state restrictions (unless authorised by SBO).
- Where possible, inspections will be undertaken from the vehicle.
- Social Distancing is to be practiced at all times.
- Landholders should be encouraged to use their own vehicle.
- Landholders are able to accompany staff members in vehicle during inspection but staff should ensure windows are open and a mask is worn if requested by the landholder.

Spraying: Spraying operations will continue under stage one with no changes to standard practices, vehicles are to be maintained in a clean and orderly state as per NEWA standard practice

Office:

- Office will remain open to general public.
- Maximum of ten people in front office space at any time.
- Visitors should be asked to sanitise hands.
- Visitors should be asked to scan QR code or complete register on front desk.

Depot:

- Herbicide has been pre-purchased to reduce exposure to general public.
- Disinfectant is available at depot.
- Hand Sanitiser is available at depot.

STAGE TWO:**Social Distancing:**

- Wherever possible, staff members will practice the recommended 1.5m social distancing from all other staff members as well as the general public.
- Where social distancing cannot be achieved, staff members have masks provided by NEWA.

Hygiene: Staff will practice all recommended hygiene practices including hand washing, coughing into elbow/tissue, wiping down touch surfaces as required.

Illness:

- Any staff member who is ill or showing potential symptoms of COVID-19 (especially a fever) **MUST NOT** attend any Authority Location.
- Staff member must contact supervisor and advise of the illness.
- Staff member must undertake a COVID-19 test and remain on sick leave until a negative test result is obtained and the symptoms have subsided.
- If a positive test result is returned, the Authority will follow all advice and directions given by the relevant authorities.

Vehicles:

- Vehicles are to be maintained in a clean and orderly state as per NEWA standard practice.
- Wherever possible staff members should drive their assigned vehicle.
- All touch surfaces should be disinfected before and after use of every vehicle.
- Where possible, gloves should be worn when refuelling vehicles/quicksprays from bowsers.

Inspections: Inspections will still be carried out by staff members however the following practices will be undertaken.

- Inspection notice letters will not be mailed out prior to inspections commencing in order to manage public expectations should inspections be restricted due to state restrictions (unless authorised by SBO).
- Where possible, inspections will be undertaken from the vehicle.
- Social Distancing is to be practiced at all times.
- Landholders are **UNABLE** to accompany staff members in vehicle during inspection.

- Wherever possible communication with landholders is to be through indirect means such as phone and email.

Spraying: Spraying operations will continue under stage two with the following restrictions.

- Senior Biosecurity Officer will designate 'teams' who will be the only two people allowed in a vehicle together.
- Teams are to utilise the same vehicle each day and ensure it is disinfected after use.
- If a staff member returns a positive test, both team members will be placed on leave and the vehicle 'tagged out' until an intensive disinfection has been completed. All advice and instructions from relevant authorities will be followed.

Office:

- Office to be closed to general public.
- Only assigned teams are able to occupy the office at the same times as authorised by the SBO or GM.
- Where possible admin/management staff are to work from home.

Depot:

- Herbicide has been pre-purchased to reduce exposure to general public at rural suppliers.
- Disinfectant is available at depot.
- Hand Sanitiser is available at depot.
- Staff members should not mingle or socialise at the depot to reduce chance of transmission between teams.
- Only 'team' members should be in the shed at one time.

STAGE THREE:

Social Distancing:

- Wherever possible, staff members will practice the recommended 1.5m social distancing from all other staff members as well as the general public.
- Where social distancing cannot be achieved, staff members **WILL** wear masks provided by NEWA.

Hygiene: Staff will practice all recommended hygiene practices including hand washing, coughing into elbow/tissue, wiping down touch surfaces as required.

Illness:

- Any staff member who is ill or showing potential symptoms of COVID-19 (especially a fever) **MUST NOT** attend any Authority Location.
- Staff member must contact supervisor and advise of the illness.
- Staff member must undertake a COVID-19 test and remain on sick leave until a negative test result is obtained and the symptoms have subsided.
- If a positive test result is returned, the Authority will follow all advice and directions given by the relevant authorities.

Vehicles:

- Vehicles are to be maintained in a clean and orderly state as per NEWA standard practice.
- Wherever possible staff members will drive their assigned vehicle.
- All touch surfaces should be disinfected before and after use of every vehicle.

- No more than **ONE** staff member per vehicle at any time.

Inspections: Inspections will still be carried out by staff members however the following practices will be undertaken.

- Inspection notice letters will not be mailed out prior to inspections commencing in order to manage public expectations should inspections be restricted due to state restrictions (unless authorised by SBO).
- Inspections will be undertaken from roadside from within the vehicle.
- All communication with landholders is to be through indirect means such as phone and email.

Spraying: Spraying operations will continue under stage three with the following restrictions.

- Each staff member will utilise their assigned vehicle and disinfect after each use.
- Only **ONE PERSON** within vehicle at any time.
- Extra herbicide to be carried in the chemical locker in order to minimise use of depot shed.

Office:

- Office to be closed to general public.
- Only one staff member to be in the office at any time as authorised by SBO or GM.
- Admin/management staffs are to work from home.

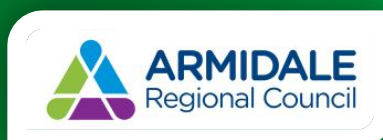
Depot:

- Only one person to be inside depot shed at any time
- No socialising or mingling at depot, staff are to arrive for work and immediately depart in NEWA vehicle, SBO will advise of day's task by phone or at front gate.
- Staff are permitted to keep NEWA vehicle keys, ensure that any parked vehicles **DO NOT** impede other vehicles.
- Hygiene stations will be erected at each gate/lock, staff should sanitise before/after each contact.



New England Weeds Authority

Annual Financial Statements 2019 – 2020



Our Environment
Our Community
Our Council
Our Responsibility

General Purpose Financial Statements

for the year ended 30 June 2020

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General Purpose Financial Statements

for the year ended 30 June 2020

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

General Purpose Financial Statements

for the year ended 30 June 2020

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the Local Government Act 1993 (NSW) (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the *Local Government Code of Accounting Practice and Financial Reporting*.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 25 August 2020.

Clr Mark Dusting
Chairperson
25 August 2020

Clr Scott Kermode
Deputy Chairperson
25 August 2020

John Duggan
General Manager
25 August 2020

John Duggan
Responsible Accounting Officer
25 August 2020

Income Statement

for the year ended 30 June 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
	Income from continuing operations			
102	User charges and fees	3a	278	230
2	Other revenues	3b	20	15
901	Grants and contributions provided for operating purposes	3c,3d	912	1,043
29	Interest and investment income	4	27	33
5	Net gains from the disposal of assets	6	29	26
1,039	Total income from continuing operations		1,266	1,347
	Expenses from continuing operations			
629	Employee benefits and on-costs	5a	733	750
172	Materials and contracts	5b	197	183
96	Depreciation and amortisation	5c	102	96
142	Other expenses	5d	140	179
1,039	Total expenses from continuing operations		1,172	1,208
–	Operating result from continuing operations		94	139
–	Net operating result for the year		94	139
–	Net operating result attributable to council		94	139
–	Net operating result for the year before grants and contributions provided for capital purposes		94	139

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Income Statement should be read in conjunction with the accompanying notes.

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	2020	2019
Net operating result for the year (as per Income Statement)	94	139
Total comprehensive income for the year	94	139
Total comprehensive income attributable to Council	94	139

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash and cash equivalents	7(a)	774	1,832
Investments	7(b)	1,000	–
Receivables	8	22	55
Inventories	9	47	10
Total current assets		1,843	1,897
Non-current assets			
Infrastructure, property, plant and equipment	10	387	354
Total non-current assets		387	354
Total assets		2,230	2,251
LIABILITIES			
Current liabilities			
Payables	13	213	170
Contract liabilities	11	53	–
Provisions	14	140	157
Total current liabilities		406	327
Total liabilities		406	327
Net assets		1,824	1,924
EQUITY			
Accumulated surplus	15	1,824	1,924
Council equity interest		1,824	1,924
Total equity		1,824	1,924

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	as at 30/06/20		as at 30/06/19	
		Accumulated surplus	Total equity	Accumulated surplus	Total equity
Opening balance		1,924	1,924	1,785	1,785
Changes due to AASB 1058 and AASB 15 adoption	15b	(194)	(194)	—	—
Net operating result for the year		94	94	139	139
Restated net operating result for the period		94	94	139	139
Total comprehensive income		94	94	139	139
Equity – balance at end of the reporting period		1,824	1,824	1,924	1,924

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

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 2020

Original unaudited budget 2020	\$ '000	Notes	Actual 2020	Actual 2019
Cash flows from operating activities				
Receipts:				
102	User charges and fees		279	230
29	Investment and interest revenue received		31	37
901	Grants and contributions		771	1,043
2	Other		48	27
Payments:				
(630)	Employee benefits and on-costs		(750)	(815)
(172)	Materials and contracts		(245)	(174)
(142)	Other		(86)	(32)
90	Net cash provided (or used in) operating activities	16b	48	316
Cash flows from investing activities				
Receipts:				
107	Sale of investment securities		–	–
45	Sale of infrastructure, property, plant and equipment		47	53
Payments:				
(135)	Purchase of investment securities		(1,000)	–
(107)	Purchase of infrastructure, property, plant and equipment		(153)	(148)
(90)	Net cash provided (or used in) investing activities		(1,106)	(95)
–	Net increase/(decrease) in cash and cash equivalents		(1,058)	221
1,611	Plus: cash and cash equivalents – beginning of year	16a	1,832	1,611
1,611	Cash and cash equivalents – end of the year	16a	774	1,832
–	plus: Investments on hand – end of year	7(b)	1,000	–
1,611	Total cash, cash equivalents and investments		1,774	1,832

The Council has not restated comparatives when initially applying AASB 1058 *Income of Not-for-Profit Entities*, AASB 15 *Revenue from Contracts with Customers* and AASB 16 *Leases*. The comparative information has been prepared under AASB 111 *Construction Contracts*, AASB 118 *Revenue*, AASB 1004 *Contributions*, AASB 117 *Leases* and related Accounting Interpretations.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

for the year ended 30 June 2020

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 25 August 2020. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 19 – Material budget variations

and are clearly marked.

(a) Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment and investment property.

(b) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note 10
- (ii) employee benefit provisions – refer Note 14.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority are presented as operating cash flows.

Volunteer services

Council has a limited reliance on volunteer services and any contributions would not be material.

Covid-19 Impacts

Covid-19 has not materially affected Council's financial results for the year ending 30 June 2020. Staff continued to be fully employed and spraying and other works continued as normal. Some minor changes occurred during the year:

- Inspection programs were reduced to adhere to social distancing requirements.
- The Council office was closed to the public for a period approximating 2 months.
- Vehicles were allocated to single staff members and extensive disinfecting practices were introduced.
- Council meetings were conducted on-line.

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are mandatory for the 30 June 2020 reporting period.

Council notes that the standards and interpretations listed below have an impact upon the published financial statements ranging from additional and/or revised disclosures to actual changes as to how certain transactions and balances are accounted for.

Effective for annual reporting periods beginning on or after July 1 2019.

- *AASB 15 Revenue from contracts with customers, AASB 1058 Income of Not-for-profit entities and AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-profit Entities.*

AASB15 replaces AASB118 Revenue, AASB 111 Construction Contracts and a number of interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15 and AASB 1058 will replace AASB 1004 Contributions.

Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers.

AASB15 applies where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations which will result in income being recognised when (or as) the performance obligations are satisfied under AAS15, as opposed to immediate income recognition under AAS1058.

Following our review of the Statements for the Year ended 30 June 2019, unspent grants of 19k as at 30 June 2019 were identified which required recognition of unsettled performance obligation on transition (1 July 2019). All other grants fall under requirements of AASB 1058 with income recognised when control over cash/funds is obtained.

Furthermore, we performed analysis of the liability recognised as at 30 June 2019 in amount of \$110,000 related to "NSW DPI Weeds Capacity Building & Engagement – WAP 1920". Council is acting as an agent here. Considering agency substance of the arrangement, council correctly recognised the outstanding amount as a financial liability. Council also considered the unspent grant of \$174,000 for the DPI Parthenium Fund and recognised that Council is also acting as an agent here. These funds were also recognised as a financial liability on transition (1 July 2019). The same accounting treatment will follow in subsequent years.

AASB 16 Leases

Council is currently a party to a property lease that is not recognised in the Statement of Financial Position.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Basis of preparation (continued)

Given current terms of the property lease and the strategic decisions being made by the lessor, Council does not consider the lease has a material impact on the financial statements for the year ended 30 June 2020.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(a). Council functions/activities – financial information

Income, expenses and assets have been directly attributed to the following functions or activities.
Details of those functions or activities are provided in Note 2(b).

\$ '000	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Carrying amount of assets	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions or activities										
Civic Leadership	61	66	444	507	(383)	(441)	–	–	1,402	1,279
Environment	748	732	451	432	297	300	278	278	387	354
Economic Affairs	282	343	226	230	56	113	–	–	23	55
NSW Weeds Action Program	175	206	51	39	124	167	175	306	418	563
Total functions and activities	1,266	1,347	1,172	1,208	94	139	453	584	2,230	2,251

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2(b). Council functions/activities - component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

Civic Leadership

Covers Key Civic Leadership activities including governance, administration, finance and risk management.

Environment

Includes activities regarding priority weeds management and control.

Economic Affairs

Includes activities of a private works nature.

NSW Weeds Action Program

Supports NSW wide programs specifically through the Northern Tablelands Regional Weed Committee.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations

\$ '000	AASB	2020	2019
(a) User charges and fees			
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Private works	15 (2)	275	227
Regulatory fees	15 (1)	3	3
Total fees and charges – statutory/regulatory		278	230
TOTAL USER CHARGES AND FEES		278	230

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

15 (2) indicates income recognised under AASB 15 “over time”,

Accounting policy for user charges and fees

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

2019 accounting policy

User charges and fees are recognised as revenue when the service has been provided.

\$ '000	AASB	2020	2019
(b) Other revenues			
Fines	1058 (1)	1	—
Commissions and agency fees	15 (1)	11	—
Other	15 (1)	8	15
TOTAL OTHER REVENUE		20	15

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

15 (1) indicates income recognised under AASB 15 “at a point in time”,

1058 (1) indicates income recognised under AASB 1058 “at a point in time”.

Accounting policy for other revenue

Where the revenue relates to a contract with customer, the revenue is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where the revenue relates to a contract which is not enforceable or does not contain sufficiently specific performance obligations then revenue is recognised when an unconditional right to a receivable arises or the cash is received, which is earlier.

2019 accounting policy:

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(c) Grants					
Specific purpose					
Priority weeds	1058 (1)	453	584	—	—
Total specific purpose		453	584	—	—
Total grants		453	584	—	—
Grant revenue is attributable to:					
— State funding		453	494	—	—
— Other funding		—	90	—	—
		453	584	—	—

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

1058 (1) indicates income recognised under AASB 1058 “at a point in time”.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	AASB	Operating 2020	Operating 2019	Capital 2020	Capital 2019
(d) Contributions					
Other contributions:					
Cash contributions					
Other councils – joint works/services	1058 (1)	459	450	–	–
Other		–	9	–	–
Total other contributions – cash		459	459	–	–
Total other contributions		459	459	–	–
Total contributions		459	459	–	–
<u>TOTAL GRANTS AND CONTRIBUTIONS</u>		912	1,043	–	–

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

1058 (1) indicates income recognised under AASB 1058 “at a point in time”.

Accounting policy for grants and contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed above.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Revenue from continuing operations (continued)

\$ '000	2020	2019
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(e) Unspent grants and contributions – external restrictions

Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner due to externally imposed restrictions.

Operating grants

Unexpended at the close of the previous reporting period	454	807
Add: operating grants recognised as income in the current period but not yet spent (2019 only)	–	–
Add: operating grants received for the provision of goods and services in a future period	197	126
Less: operating grants recognised in a previous reporting period now spent (2019 only)	–	(479)
Less: operating grants received in a previous reporting period now spent and recognised as income	(233)	–
Unexpended and held as externally restricted assets (operating grants)	418	454

\$ '000	AASB 15 2020	AASB 1058 2020
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(f) Disaggregation of material revenue streams

The following shows the revenue recognition pattern for the material revenue streams of Council.

Revenue recognition at a point in time

Rates and annual charges	–	–
Financial assistance grants	–	–
User charges and fees	–	2
Grant revenue and non-developer contributions	–	912
Developer contributions	–	–
Fines	–	1
Sale of goods	–	–
Other	19	–
	19	915

Revenue recognised over time

Grant revenue	–	–
Grants to acquire or construct Council controlled assets	–	–
User charges and fees	275	–
	275	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 4. Interest and investment income

\$ '000	2020	2019
Interest on financial assets measured at amortised cost		
– Cash and investments	27	33
Total Interest and investment income	27	33
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
General Council cash and investments	27	33
Total interest and investment revenue	27	33

Accounting policy for interest and investment revenue

Interest income is recognised using the effective interest rate at the date that interest is earned.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations

\$ '000	2020	2019
(a) Employee benefits and on-costs		
Salaries and wages	664	685
Travel expenses	2	2
Employee leave entitlements (ELE)	(17)	(31)
Superannuation	64	64
Workers' compensation insurance	14	16
Other	6	14
Total employee costs	733	750
TOTAL EMPLOYEE COSTS EXPENSED	733	750
Number of 'full-time equivalent' employees (FTE) at year end	9	9
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	9	9

Accounting policy for employee benefits and on-costs

Employee benefit expenses are recorded when the service has been provided by the employee.

\$ '000	2020	2019
(b) Materials and contracts		
Raw materials and consumables	178	171
Contractor and consultancy costs	8	2
Auditors remuneration ¹	11	10
Total materials and contracts	197	183
TOTAL MATERIALS AND CONTRACTS	197	183

1. Auditor remuneration

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:**(i) Audit and other assurance services**

Audit and review of financial statements	11	10
Remuneration for audit and other assurance services	11	10
Total Auditor-General remuneration	11	10
Total Auditor remuneration	11	10

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Expenses from continuing operations (continued)

\$ '000	Notes	2020	2019
(c) Depreciation, amortisation and impairment of non-financial assets			
Depreciation and amortisation			
Plant and equipment		93	89
Office equipment		9	7
Total depreciation and amortisation costs		<u>102</u>	<u>96</u>
<u>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT FOR NON-FINANCIAL ASSETS</u>		<u>102</u>	<u>96</u>

Accounting policy for depreciation, amortisation and impairment expenses of non-financial assets**Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note 10 for IPPE assets.

\$ '000	2020	2019
(d) Other expenses		
Advertising	3	7
Training costs (other than salaries and wages)	23	10
Aircraft hire	5	—
Bad and doubtful debts	1	—
Councillor expenses – Chairpersons fee	6	6
Councillor expenses – councillors' fees	12	6
Councillors' expenses (incl. mayor) – other (excluding fees above)	4	1
Electricity and heating	2	2
Insurance	25	22
Office expenses (including computer expenses)	13	6
Postage	1	3
Printing and stationery	2	3
Rent	14	13
Subscriptions and publications	17	4
Telephone and communications	10	8
Other	2	88
Total other expenses	<u>140</u>	<u>179</u>
<u>TOTAL OTHER EXPENSES</u>	<u>140</u>	<u>179</u>

Accounting policy for other expenses

Other expenses are recorded on an accruals basis as the Council receives the goods or services.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Gain or loss from disposal of assets

\$ '000	Notes	2020	2019
Plant and equipment	10		
Proceeds from disposal – plant and equipment		47	53
Less: carrying amount of plant and equipment assets sold/written off		(18)	(27)
Net gain/(loss) on disposal		29	26
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		29	26

Accounting policy for disposal of assets

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

Note 7(a). Cash and cash equivalents

\$ '000	2020	2019
Cash and cash equivalents		
Cash on hand and at bank	48	19
Cash-equivalent assets		
– Deposits at call	726	856
– Short-term deposits	–	957
Total cash and cash equivalents	774	1,832

Accounting policy for cash and cash equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

Note 7(b). Investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Investments				
a. 'Financial assets at amortised cost'	1,000	–	–	–
Total Investments	1,000	–	–	–
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	1,774	–	1,832	–
Financial assets at amortised cost				
Term deposits	1,000	–	–	–
Total	1,000	–	–	–

Accounting policy for investments

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(b). Investments (continued)

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Council's financial assets measured at amortised cost comprise term deposits and cash and cash equivalents in the Statement of Financial Position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 7(c). Restricted cash, cash equivalents and investments

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Total cash, cash equivalents and investments	1,774	—	1,832	—
attributable to:				
External restrictions	418	—	454	—
Internal restrictions	324	—	352	—
Unrestricted	1,032	—	1,026	—
	1,774	—	1,832	—

\$ '000	2020	2019
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Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants (2020 only)

External restrictions – included in liabilities

External restrictions – other

Specific purpose unexpended grants (recognised as revenue)

External restrictions – other

Total external restrictions

Internal restrictions

Plant and vehicle replacement

Employees leave entitlement

Total internal restrictions

TOTAL RESTRICTIONS

223	—
223	—
195	454
195	454
418	454
184	195
140	157
324	352
742	806

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Receivables

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Purpose				
Accrued revenues				
– Interest on investments	1	–	5	–
Other debtors	22	–	50	–
Total	23	–	55	–
Less: provision of impairment				
User charges and fees	(1)	–	–	–
Total provision for impairment – receivables	(1)	–	–	–
<u>TOTAL NET RECEIVABLES</u>	<u>22</u>	<u>–</u>	<u>55</u>	<u>–</u>

Accounting policy for receivables

Recognition and measurement

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Note 9. Inventories and other assets

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Inventories				
(i) Inventories at cost				
Stores and materials	47	–	10	–
Total inventories at cost	47	–	10	–
<u>TOTAL INVENTORIES</u>	<u>47</u>	<u>–</u>	<u>10</u>	<u>–</u>

Accounting policy

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment

	as at 30/06/19			Asset movements during the reporting period			as at 30/06/20		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals ¹	Carrying value of disposals	Depreciation expense	Gross carrying amount	Accumulated depreciation	Net carrying amount
\$ '000									
Plant and equipment	628	(293)	335	143	(18)	(93)	669	(302)	367
Office equipment	77	(58)	19	10	–	(9)	87	(67)	20
Total Infrastructure, property, plant and equipment	705	(351)	354	153	(18)	(102)	756	(369)	387

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment (continued)

	as at 30/06/18			Asset movements during the reporting period			as at 30/06/19		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals ¹	Carrying value of disposals	Depreciation expense	Gross carrying amount	Accumulated depreciation	Net carrying amount
\$ '000									
Plant and equipment	589	(277)	312	139	(27)	(89)	628	(293)	335
Office equipment	69	(52)	17	9	—	(7)	77	(58)	19
Total Infrastructure, property, plant and equipment	658	(329)	329	148	(27)	(96)	705	(351)	354

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Notes to the Financial Statements
for the year ended 30 June 2020

Note 10. Infrastructure, property, plant and equipment (continued)

Accounting policy for infrastructure, property, plant and equipment

Infrastructure, property, plant and equipment are held at cost.

Depreciation for assets is calculated using the straight line method to allocate their cost, net of their residual value, over their estimated useful lives as follows:

Plant and equipment	Years
Office equipment	5 to 10
Office furniture	10 to 20
Computer equipment	4
Vehicles	5 to 8

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Contract assets and liabilities

\$ '000	Notes	2020 Current	2020 Non-current
Contract liabilities			
Grants and contributions received in advance:			
Unexpended operating grants (received prior to performance obligation being satisfied)	(i)	53	—
Total grants received in advance:		53	—
Total contract liabilities		53	—

Notes

(i) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

\$ '000	2020 Current	2020 Non-current
(i) Contract liabilities relating to restricted assets		
Externally restricted assets		
Unspent grants held as contract liabilities	53	—
Contract liabilities relating to externally restricted assets	53	—
Total contract liabilities relating to restricted assets	53	—
Total contract liabilities relating to unrestricted assets	—	—
Total contract liabilities	53	—

\$ '000	2020
Grants and contributions received in advance:	
Operating grants (received prior to performance obligation being satisfied)	11
Total Revenue recognised during the financial year that was included in the contract liability balance at the beginning of the period	11

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Leases

The Council has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

Council has leases over land and buildings. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Council leases office space and depot land and buildings. The lease for both of these terminates on 30 June 2020. Council has not entered into a further leasing arrangement but is expecting the arrangement to become a month to month payment as at 1 July 2020. Council is planning to construct its own office and depot space within the next twelve months. Given the above, Council has not recognised any lease transactions.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Payables and borrowings

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Payables				
Goods and services – operating expenditure	–	–	11	–
Accrued expenses:				
– Salaries and wages	5	–	5	–
– Other expenditure accruals	28	–	7	–
GST payable	10	–	37	–
DPI Weeds Capacity Building	107	–	110	–
DPI Parthenium Fund	63	–	–	–
Total payables	213	–	170	–
Comment re: DPI Liabilities				
Council has received monies from DPI related to a weed capacity building project and a parthenium management project. These funds have not been included as revenue nor any monies transferred to other entities as expenses.				
The council has acted merely as an agent.				
	–	–	–	–
<u>TOTAL PAYABLES AND BORROWINGS</u>	<u>213</u>	<u>–</u>	<u>170</u>	<u>–</u>

(a) Payables and borrowings relating to restricted assets

There are no restricted assets (external or internal) applicable to the above payables and borrowings

\$ '000	2020	2019
(b) Financing arrangements		
(i) Unrestricted access was available at balance date to the following lines of credit:		
Credit cards/purchase cards	5	5
Total financing arrangements	5	5
Undrawn facilities as at balance date:		
– Credit cards/purchase cards	10	10
Total undrawn financing arrangements	10	10

Accounting policy for payables and borrowings

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Council comprise trade payables.

Payables

These amounts represent liabilities for goods and services provided to the council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Provisions

\$ '000	2020 Current	2020 Non-current	2019 Current	2019 Non-current
Provisions				
Employee benefits				
Annual leave	38	–	46	–
Long service leave	85	–	92	–
ELE on-costs	17	–	19	–
Sub-total – aggregate employee benefits	140	–	157	–
TOTAL PROVISIONS	140	–	157	–

\$ '000	2020	2019
---------	------	------

Current provisions not anticipated to be settled within the next twelve months

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	85	89
	85	89

Employee benefits**Short-term obligations**

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors**(a) Nature and purpose of reserves****Infrastructure, property, plant and equipment revaluation reserve**

Council has no revaluation reserves.

(b) Changes in accounting policies due to adoption of new accounting standards (not-retrospective)

During the year ended 30 June 2020, the Council has adopted AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-profit Entities* and AASB 16 *Leases* using the modified retrospective (cumulative catch-up) method and therefore the comparative information for the year ended 30 June 2019 has not been restated and continues to comply with AASB 111 *Construction Contracts*, AASB 117 *Leases*, AASB 118 *Revenue*, AASB 1004 *Contributions* and associated Accounting Interpretations.

All adjustments on adoption of AASB 15 and AASB 1058 have been taken to retained earnings at 1 July 2019.

The impacts of adopting these standards and associated transition disclosures are provided below:

Council recognised a contract liability of 20k and a financial liability of 174k, both of which were previously held as an unexpended grant.

Statement of Financial Position

\$ '000	Original Balance 1 July, 2019	Impact Increase/ (decrease)	Restated Balance 1 July, 2019
Contract Liabilities	–	20	20
Payables	–	174	174
Total liabilities	–	194	194
Accumulated Surplus	1,924	(194)	1,730
Total equity	–	(194)	(194)

(ii) AASB 15 and AASB 1058

The following approach has been applied on transition to AASB 15 and AASB 1058:

- Council has not adopted the completed contract expedient and therefore has not excluded revenue which was fully recognised in previous years in accordance with the former accounting standards and pronouncements
- Council has retrospectively restated contracts for modifications that occurred before 1 July 2019 unless such contract modification were minor.

Principal v agent

Prior to adoption of AASB 15, the Council had assessed that they were a principal in transactions where another party was involved in providing the goods or services including pass-through grants.

Under AASB 15, the indicators of a principal have changed and there are now a number of performance obligations within grant agreements where the Council is acting as an agent since the only obligation is to transfer the funds to a third party. The result is that Council can only recognise the “commission” to which they are entitled rather than the gross revenue and expenses. There is no change to reported profit.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Grants – operating

Under AASB 1004, most grant income was recognised as revenue on receipt. Under AASB 15, where an agreement is enforceable and contains sufficiently specific performance obligations, the revenue is either recognised over time as the work is performed, or recognised at the point in time that the control of the services passes to the customer.

Changes in presentation

In addition to the above changes in accounting policies, the Council has also amended the presentation of certain items to align them with the requirements of AASB 15 and AASB 1058:

Presentation changes resulting from the adoption of AASB 15 are:

- Additional line item of contract liabilities has been created.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

Comparison of financial statement line items under AASB 15 compared to previous standards for the current year

The following tables show the impact of adopting AASB 15 and AASB 1058 on the Council's financial statements for the year ended 30 June 2020.

Statement of Financial Position

\$ '000	Carrying amount per Statement of Financial Position under AASB 15 and AASB 1058	Reclassific- ation	Remeasur- ement	Carrying amount under previous revenue standards	Notes
Current assets					
Cash and cash equivalents	774	—	—	774	
Investments	1,000	—	—	1,000	
Receivables	22	—	—	22	
Inventories	47	—	—	47	
Total current assets	1,843	—	—	1,843	
Current liabilities					
Payables	213	(62)	—	151	
Contract liabilities	53	(53)	—	—	
Provisions	140	—	—	140	
Total current liabilities	406	(115)	—	291	
Non-current assets					
Infrastructure, property, plant and equipment	387	—	—	387	
Total non-current assets	387	—	—	387	
Net assets	1,824	115	—	1,939	
Equity					
Accumulated surplus	1,824	115	—	1,939	
Total Equity	1,824	115	—	1,939	

Under previous standards, Council would recognise grant income on receipt of the cash and maintain the unspent proportion as a restricted asset.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)**Income Statement**

\$ '000	Income Statement and comprehensive income under AASB 15 and AASB 1058	Reclassification	Remeasurement	Income Statement and comprehensive income under previous revenue standards	Notes
<u>Income from continuing operations</u>					
User charges and fees	278	–	–	278	
Other revenues	20	(11)	–	9	
Grants and contributions provided for operating purposes	912	45	–	957	
Interest and investment income	27	–	–	27	
Net gains from the disposal of assets	29	–	–	29	
Total Income from continuing operations	1,266	34	–	1,300	
<u>Expenses from continuing operations</u>					
Employee benefits and on-costs	733	–	–	733	
Materials and contracts	197	111	–	308	
Depreciation and amortisation	102	–	–	102	
Other expenses	140	–	–	140	
Total Expenses from continuing operations	1,172	111	–	1,283	
Total Operating result from continuing operations	94	(77)	–	17	
Net operating result for the year	94	(77)	–	17	
Total comprehensive income	94	(77)	–	17	

The additional grant income would be recognised on receipt and additional expenditure would be incurred in forwarding payments from unexpended grants.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Statement of cash flow information

\$ '000	Notes	2020	2019
(a) Reconciliation of cash and cash equivalents			
Total cash and cash equivalents per Statement of Financial Position	7(a)	774	1,832
Balance as per the Statement of Cash Flows		774	1,832
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		94	139
Adjust for non-cash items:			
Depreciation and amortisation		102	96
Net losses/(gains) on disposal of assets		(29)	(26)
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		32	16
Increase/(decrease) in provision for impairment of receivables		1	—
Decrease/(increase) in inventories		(37)	4
Increase/(decrease) in payables		(11)	5
Increase/(decrease) in other accrued expenses payable		21	(24)
Increase/(decrease) in other liabilities		(141)	137
Increase/(decrease) in contract liabilities		33	—
Increase/(decrease) in provision for employee benefits		(17)	(31)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		48	316

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Commitments

\$ '000	2020	2019
Non-cancellable operating lease commitments (2019 only)		
a. Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:		
Within the next year	–	14
Later than one year and not later than 5 years	–	14
Total non-cancellable operating lease commitments	–	28

b. Non-cancellable operating leases include the following assets:

Rental of office and depot from Armidale Regional Council

Contingent rentals may be payable depending on the condition of items or usage during the lease term.

Conditions relating to finance and operating leases:

- All finance agreements are secured only against the leased asset.
- No lease agreements impose any financial restrictions on Council regarding future debt etc.

Refer to Note 15 for information relating to leases for 2020.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Financial risk management

Risk management

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's General Manager under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

\$ '000	Carrying value 2020	Carrying value 2019	Fair value 2020	Fair value 2019
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	774	1,832	774	1,832
Receivables	22	55	22	55
Investments				
– 'Financial assets at amortised cost'	1,000	–	–	–
Fair value through profit and loss				
Investments				
– 'Held for trading'	–	–	1,000	–
Total financial assets	1,796	1,887	1,796	1,887
Financial liabilities				
Payables	213	170	150	55
Total financial liabilities	213	170	150	55

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a quarterly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the investments held are:

- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Financial risk management (continued)

(a) Market risk – price risk and interest rate risk

The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2020				
Possible impact of a 1% movement in interest rates	17	17	(17)	(17)
2019				
Possible impact of a 1% movement in interest rates	18	18	(18)	(18)

(b) Credit risk

Council's major receivables comprise user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council regularly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due as follows.

Council does not believe there is sufficient risk of losses at reporting date.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
2020						
Gross carrying amount	–	6	7	10	–	23
Expected loss rate (%)	0.00%	0.00%	0.00%	10.00%	0.00%	4.35%
ECL provision	–	–	–	1	–	1
2019						
Gross carrying amount	–	23	7	20	5	55
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Financial risk management (continued)

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows of Council's payables are set out in the maturity table below:

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2020							
Trade/other payables	0.00%	33	180	–	–	213	213
Total financial liabilities		33	180	–	–	213	213
2019							
Trade/other payables	0.00%	55	115	–	–	170	170
Total financial liabilities		55	115	–	–	170	170

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Material budget variations

Council's original financial budget for 19/20 was adopted by the Council on 18/06/2019 and is unaudited.

While the Income Statement included in this General Purpose Financial Statements must disclose the original budget adopted by Council, the Local Government Act 1993 requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2020 Budget	2020 Actual	2020 ----- Variance -----
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REVENUES

User charges and fees	102	278	176	173%	F
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Council was funded for many projects that were not in the original budget. Additionally, Council was fortunate to provide increased private works meaning a significant increase in user charges.

Other revenues	2	20	18	900%	F
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Additional rebates were received from Councils insurers and council received additional commissions on funds held for DPI activities

Net gains from disposal of assets	5	29	24	480%	F
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Council is obtaining better than expected returns on its vehicle sales. Council has reviewed its depreciation rates going forward.

EXPENSES

Employee benefits and on-costs	629	733	(104)	(17)%	U
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Council's original budget included an incorrect split between employee costs and materials and contracts. A 100k adjustment was recognised in Councils 2nd quarter review.

Materials and contracts	172	197	(25)	(15)%	U
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The additional project costs and private works increases have also increased materials and contracts costs.

STATEMENT OF CASH FLOWS

Cash flows from operating activities	90	48	(42)	(47)%	U
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Council reduced its total unexpended grants by over 100k which impacted its cash flows from operating activities.

Cash flows from investing activities	(90)	(1,106)	(1,016)	1,129%	U
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Council invested \$1M in longer term securities seeking a better return, effectively increasing Councils cash from investing activities.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Related party disclosures

(a) Key management personnel

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2020	2019
Compensation:		
Short-term benefits	168	166
Post-employment benefits	14	15
Termination benefits	–	11
Total	182	192

(b) Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

Nature of the transaction	Value of transactions during year	Outstanding balance (incl. loans and commitments)	Terms and conditions	Provisions for impairment of receivables outstanding	Expense recognised for impairment of receivables
\$ '000					
2020					
Financial Management Contract	1	–	14 days	–	–
2019					
Financial Management Contract	2	–	14 days	–	–

Council contracted a business to assist in financial matters. A KMP is an associate of that Business.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2020	Indicator 2020	Prior periods 2019 2018		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	65	5.25%	8.55%	10.34%	>0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	1,237				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	325	26.27%	21.04%	30.53%	>60.00%
Total continuing operating revenue ¹	1,237				
3. Unrestricted current ratio					
Current assets less all external restrictions	1,425	5.32x	6.06x	5.85x	>1.50x
Current liabilities less specific purpose liabilities	268				
4. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	1,774	19.69 mths	21.53 mths	17.21 mths	>3.00 mths
Monthly payments from cash flow of operating and financing activities	90				

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

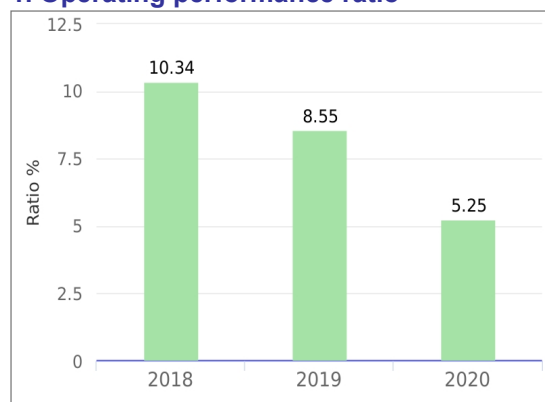
(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21(b). Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2019/20 result

2019/20 ratio 5.25%

A position above or equal to break even is considered to be optimal. This result reflects the reduction of unexpended grants which is included in operating expenditure.

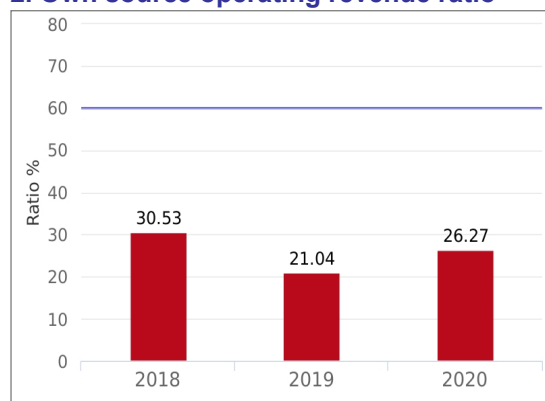
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2019/20 result

2019/20 ratio 26.27%

A benchmark of 60% has been established. The authority receives most of its revenue from grants and contributions.

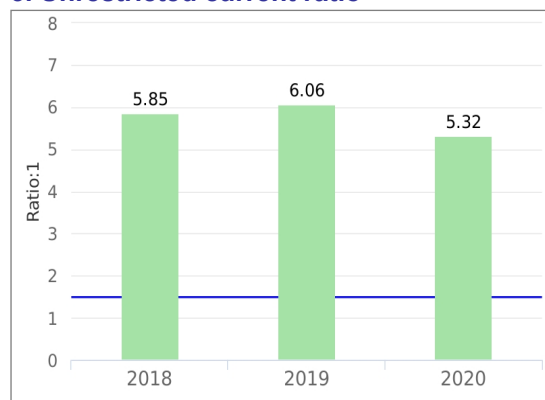
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2019/20 result

2019/20 ratio 5.32x

A benchmark above 1.5 is recommended. The Authority is above benchmark

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting #28

Ratio achieves benchmark

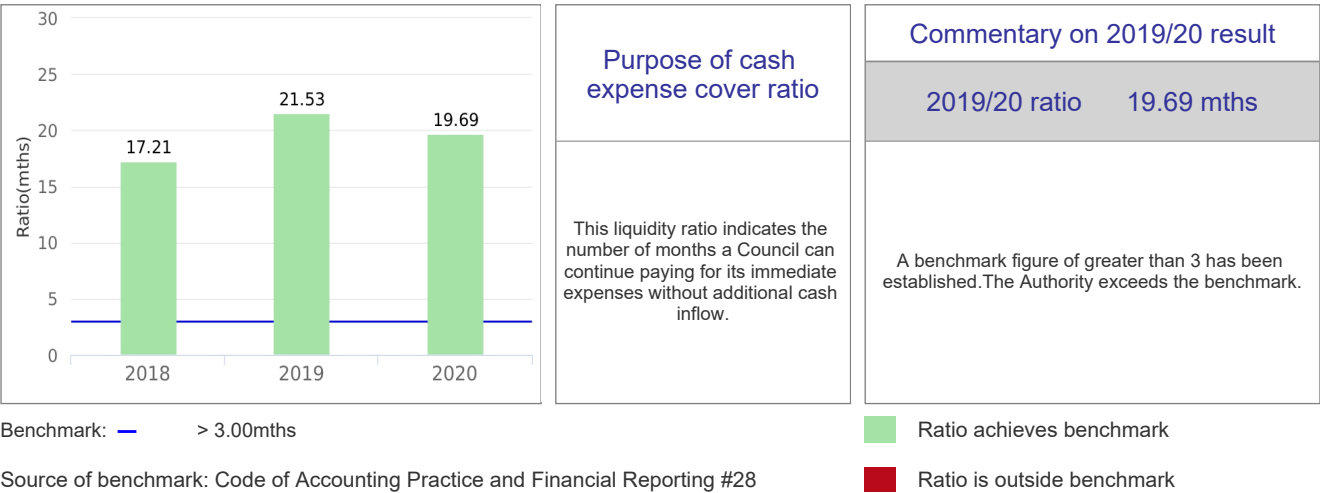
Ratio is outside benchmark

4. Cash expense cover ratio

continued on next page ...

Notes to the Financial Statements
for the year ended 30 June 2020

Note 21(b). Statement of performance measures – consolidated results (graphs)



Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Council information and contact details

Principal place of business:

2/129 Rusden Street
ARMIDALE NSW 2350

Contact details

Mailing Address:

129 Rusden Street
ARMIDALE NSW 2350

Opening hours:

7.30am to 4.30pm
Monday to Friday
Except Public Holidays

Telephone: 02 6770 3602

Facsimile: 02 6771 1893

Internet: www.newa.com.au

Email: newa@newa.nsw.gov.au

Officers

General Manager

John Duggan

Responsible Accounting Officer

John Duggan

Public Officer

John Duggan

Auditors

Audit Office of New South Wales
Level 19, Darling Park Tower 2,
201 Sussex Street
SYDNEY NSW 2000.

Elected members

Chairperson

Clr Mark Dusting

Councillors

Mark Dusting
Jon Galletly
Scott Kermode
Libby Martin
Andrew Murat

Other information

ABN: 35 514 070 354



Our Environment
Our Community
Our Council
Our Responsibility