



MINUTES

for the

FINANCE AND AUDIT COMMITTEE MEETING

Held at 2:30PM

on

14 AUGUST, 2018

in the

**Councillors Conference Room
Administration Offices**

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairman declared the meeting open at 2:31pm welcoming those present.

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**IN ATTENDANCE:**

Mayor John Bowler
Cr Allan Pandal
Cr Laurie Ayers
Cr Gary Brown
Cr Suzie Williams
Cr Glenn Wilson
Cr Pam O'Donnell

MEMBERS OF STAFF:

| | |
|---------------------|--------------------------------|
| Ms Ivana Castle | Chief Financial Officer |
| Ms Lauren Radcliffe | Financial Controller |
| Ms Tracey Luke | Minutes and Governance Officer |

VISITORS:

Cr Nardia Turner

APOLOGIES - ELECTED MEMBERS:

Nil

APOLOGIES - MEMBERS OF STAFF:

Mr John Walker

LEAVE OF ABSENCE:

Nil

3 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

4 DECLARATIONS OF MEMBERS' AND OFFICERS' INTEREST**4.1 FINANCIAL INTEREST LOCAL GOVERNMENT ACT SECTION 5.60A**

Nil

4.2 PROXIMITY INTEREST LOCAL GOVERNMENT ACT SECTION 5.60B

Nil

**4.3 INTEREST AFFECTING IMPARTIALITY CITY OF KALGOORLIE-BOULDER
CODE OF CONDUCT**

Nil

5 CONFIRMATION OF MINUTES

MOVED BY: CR LAURIE AYERS

SECONDED BY: CR GLENN WILSON

**CARRIED
(7/0)**

[Minutes May 23 2018 Finance and Audit.docx](#)

**That the minutes of the Finance and Audit Committee meeting held on 23
May 2018 be confirmed as a true record of that meeting.**

6 REPORTS OF OFFICERS**6.1 CHIEF FINANCIAL OFFICER****6.1.1 CHANGE TO GRV REVALUATION CYCLE**

Responsible Officer: Ivana Castle
Chief Financial Officer

Author: Jocelyn Power
Coordinator Rates

Disclosure of Interest: Nil

VOTING REQUIREMENTS

Absolute

OFFICER RECOMMENDATION

That the committee:

Receive and consider the written notification received from the Valuer General's Office regarding the GRV revaluation program. The City currently has a 4 yearly revaluation cycle, the next valuation year being the 2019/20 financial year, date of valuation 1 September 2018 with an effective date 1 July 2019.

The Valuer Generals Office is moving this forward to 2018/19 for this cycle only. Following on from this, the City will resume its 4 yearly cycle, making the next valuation year 2023/24. The explanation provided by the Valuer Generals Office is that they are attempting to improve their scheduling of work to match their resourcing capabilities.

COMMITTEE RECOMMENDATION

MOVED BY: MAYOR JOHN BOWLER

SECONDED BY: CR PAM O'DONNELL

That the committee:

Receive and consider the written notification (Attachment 1) received from the Valuer General's Office regarding the GRV revaluation program. The City currently has a 4 yearly revaluation cycle, the next valuation year being the 2019/20 financial year, date of valuation 1 September 2018 with an effective date 1 July 2019.

The Valuer Generals Office is moving this forward to 2018/19 for this cycle only. Following on from this, subject to confirmation, the City will resume its 4 yearly cycle, making the next valuation year 2023/24. The explanation provided by the Valuer Generals Office is that they are attempting to improve their scheduling of work to match their resourcing capabilities.

**CARRIED
(7/0)**

EXECUTIVE SUMMARY

This purpose of the report is to provide the Committee with background information on the reasons why Landgate has brought forward the City's GRV revaluation program, from 2019/20 to 2018/2019 and what (if any) will be the financial implications to the City's 2019/20 rates yield and to its ratepayers.

COMMUNITY STRATEGIC PLAN LINKS

This report links to the Strategic Community Plan through the Community's Guiding Principles to ensure financially stable local government.

BUDGET IMPLICATIONS

There are no 2018/19 budget implications resulting from the recommendation of this report as the Valuer General's Office has confirmed the City will be billed for the revaluation program in the 2019/20 financial year.

REPORT**BACKGROUND**

The Valuation of Land Act 1978 requires the Valuer-General to provide fair and equitable valuations to assist the State and local governments in their assessment of property rates and taxes. Gross Rental Value (GRV) and Unimproved Value (UV) are two types of values which are determined by the Valuer-General. Both GRVs and UVs are updated periodically during general valuations of all land and when any intervening changes occur, by interim valuations.

Gross Rental Values (GRV) in effect are gross annual rentals which comprise a fair return to the owner, plus all of the costs incurred in maintaining the value of the land in addition to rates, taxes and insurance. In the case of residential property it is the fair weekly rental for a property presented on an annual basis. This is used by local government as the basis of council rates.

There is a time difference between the date of valuation and when the general valuations are officially adopted. This means that in changing markets GRV do not reflect the conditions at the time rates notices are issued. Any property market fluctuations occurring around the issue date will not be reflected in council rates.

GRV Revaluation on rateable land for 2019/20

The City received formal notification from Landgate's Valuation Office on the 19 July 2018 that a General Valuation of the Gross Rental Values on rateable land within the City of Kalgoorlie-Boulder was to be undertaken in 2018/19. The date of valuation is 1 August 2018 and the date in force 1 July 2019, making this a 3 year revaluation cycle.

As the City sits within a 4-year revaluation cycle, with the exception of one-off revaluations (due to building development, demolition, or objections), Landgate was contacted and asked to provide reasons for the change, those reasons being;

1. State Government cuts to Landgate's workforce has resulted in a rationalisation of resources;
2. The valuation program in its current state is unsustainable. Landgate have reviewed their work load and determined that by re-scheduling the City and a number of other larger Regional Councils they are able to achieve their objective;
3. By implementing better planning strategies with valuation cycles, this will maximise the availability of Valuer's, allowing Landgate to achieve the same outcomes using fewer resources.

Financial Implications to Annual Budget

Given the significant cost, the Valuer General has agreed to change the payment terms to ensure there is no impact to the City's cash position. Payment will fall due in the 2019/20 financial year.

Provisions were made in the 2016/17, 2017/18 and 2018/19 budgets which allowed a pro rata contribution be set aside each year to go towards the final charge.

Financial Impact to Valuation Register

Any forward or backward movement in property's GRV will impact on the City's GRV Valuation Register. Revaluations do impact on the amount of rates to raise under the differential rating system used by the City. Any backward movement in property's GRV will reduce the rates revenue base. Council will need to take this scenario into consideration when conducting their 2019/20 budget workshops.

The average percentage change for Country GRV valuations reported by Landgate for 2017 is as follows:

Table 1 2017 Country GRV Valuations

| Property Classifications | Average % change per property type |
|--------------------------|------------------------------------|
| Residential | 5.64% |
| Industrial | -1.77% |
| Commercial | 3.62% |
| Vacant Land | -5.44% |

The previous two valuation cycles at the City were conducted in 2012/13 and 2016/17 when the Western Australian economy was going from a boom period (12/13) to a low period (16/17). Landgate reports that most properties during this period either saw a reduction in GRV or just a marginal increase.

The valuation data from these two periods has been summarised in Table 2 below and confirms Landgate's comments.

Table 2 GRV Valuation Register

| Rate Code | Rate Description | 2012/13 3 yr Valuation Cycle | 2016/17 4 yr Valuation Cycle | % Change in Valuations |
|-----------|----------------------|------------------------------------|------------------------------------|------------------------------|
| 01 | All Residential | 183,871,460.00 | 186,082,823.00 | 0.012 |
| 02 | Central Business | 27,350,098.00 | 24,326,015.00 | -0.111 |
| 03 | General Industry | 26,551,125.00 | 23,204,071.00 | -0.126 |
| 04 | Mining GRV | 4,449,520.00 | 5,880,020.00 | 0.321 |
| 08 | All Other Properties | 44,551,581.00 | 37,568,842.00 | -0.157 |
| | | 286,773,784.00 | 277,061,771.00 | -0.034 |

Financial Impact to Ratepayers

As evidenced in table 2, the variation to the valuation base does not appear to be significant when comparing the last two cycles. While this is true, it does not necessarily follow that variations will be similar into the future. It is possible however to draw upon current local economic information as a guide in determining just how significant the variation will be.

In saying this, there is a varied response across Kalgoorlie-Boulder in the rental market, indicating potential economic growth, as evidenced in Table 3, 2018 REIWA Statistical Rental Data (sourced from REIWA online site www.reiwa.com.au where survey data is captured from properties listed and leased online at reiwa.com.au).

Table 3 2018 REIWA Statistical Rental Growth Data

| Suburb | Rent Growth | Medium Rent |
|------------------|-------------|-------------|
| South Boulder | 11.10% | 250.00 |
| Boulder | 1.6% | 310.00 |
| Victory Heights | 9.10% | 360.00 |
| Broadwood | 0.80% | 600.00 |
| South Kalgoorlie | 20.30% | 355.00 |
| Somerville | 18.20% | 520.00 |
| Kalgoorlie | -4.10% | 350.00 |
| Piccadilly | 2.90% | 350.00 |
| West Lamington | -12.80% | 375.00 |
| Lamington | -4.00% | 360.00 |
| Hannans | 0.00% | 430.00 |

Historically the impact to ratepayers in a revaluation year can potentially result in significant variations between individual properties within each of the rate categories, as well as between the rate categories themselves. Subsequently, whether valuations go up or down, the impact to the ratepayer will need to be managed by Council. The balance between Community expectations, budget constraints and an equitable outcome for ratepayers will need to be carefully considered.

STATUTORY IMPLICATIONS

There are no statutory implications resulting from the recommendations of this report.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT CONSULTATION

No community consultation was considered necessary in relation to the recommendation of the report

ATTACHMENT:

[Landgate re Changes to GRV Revaluation Cycle.pdf](#)

6.1.2 INTERNAL AUDIT UPDATE 2018

Responsible Officer: Ivana Castle
Chief Financial Officer

Author: Lauren Radcliffe
Financial Controller

Disclosure of Interest: Nil

VOTING REQUIREMENTS

Simple

OFFICER RECOMMENDATION

That the committee;

1. Receive the update on the Internal Audit engagement following the appointment of Paxon Group at the Ordinary Council Meeting 12th March 2018 for the provision of internal audit services for the 2018/19 and the 2019/20 financial years.
2. Set the order of priorities, as outlined in the brief, and based on the City Risk Register with the first assignment commencing on the 20th August 2018.

COMMITTEE RECOMMENDATION

MOVED BY: CR GARY BROWN
SECONDED BY: CR GLENN WILSON

That the committee;

Recommend that the first and second audit assignments conducted by Paxon Group be;

1. Service Provision to the Community, and;
2. Workplace Injury, death or disease due to poor safety culture/practices.

Furthermore, the following list of risk areas is recommended for audit and subject to changes. These were identified on the City's Risk Register.

1. Service Provision to the community;
2. Workplace injury, death or disease due to poor safety culture/practices;
3. Sewerage Water Contamination (but note that the City is awaiting a report for further assessment);
4. Economic Development;
5. Loss of/inability to attract key staff;
6. Communication
7. Human Resources
8. Uncertainty of State Government direction
9. Corporate Governance

**CARRIED
(7/0)****EXECUTIVE SUMMARY**

The purpose of this report is to update the Committee on the progress of the internal audit engagement, the aim of which is to provide an independent audit opinion of operational and strategic processes identified in the City Risk Register, and report to the Audit and Finance Committee on a quarterly basis.

The term of the contract is two years, from 1 July 2018 to 30 June 2020, with four audit assignments and reports to be presented to the Audit and Finance Committee per financial year. The first assignment is scheduled to begin in August 2018. While the brief is clear, and demonstrates that the City wishes to mitigate risk and manage exposure, the prioritisation of work is necessary.

The City recognises that it has a responsibility in ensuring good governance. In doing so it is committed to not only meeting all of its statutory obligations, but that it strives for best practice through greater accountability, transparency, responsiveness, effectiveness and efficiency, equity and inclusion, and participation.

This internal audit engagement is a critical step in support of the City's greater strategic vision for good governance.

COMMUNITY STRATEGIC PLAN LINKS

This report links to the Strategic Community Plan through the Community's Guiding Principles to ensure financially stable local government.

BUDGET IMPLICATIONS

There are no budget implications resulting from the recommendation of this report. A budget allocation has been provided in the 2018/19 financial year.

REPORT**INTERNAL AUDIT SERVICES**

At the 28 August 2017 Ordinary Council Meeting Council resolved to appoint an external auditor to undertake the internal audit provision on behalf of the City. A scope of works was prepared, and submissions were requested via the City's Vendor Panel to registered WALGA preferred suppliers.

The submissions were presented to the Audit and Finance Committee meeting 21 February 2018. After due consideration Paxon Group were recommended by the Committee, acknowledging that the service provider was the most suitable in terms of experience, resourcing capacity and cost effectiveness.

The City outlined its requirements for the brief, calling for the provision of an independent audit opinion of operational and strategic processes identified in the City Risk Register. As part of this internal audit process it was requested that the internal auditor report to the Finance and Audit Committee on a quarterly basis.

Based on the City Risk Register this may include:

- Review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
- Examination of financial and operating information that includes detailed testing of transactions, balances and procedures;
- A review of the efficiency and effectiveness of operations and services including non-financial controls of a local government;
- A review of compliance with management policies and directives and any other internal requirements;
- Review of the annual Compliance Audit Return;

The Auditor will report functionally to the Audit and Finance Committee and administratively to the CEO. Pursuant to section 5.41 of the Act, the CEO is responsible for the day-to-day management of council activities including the direction of staff and implicitly the internal audit function. The CEO may choose to delegate this responsibility, provided always, that the delegation does not directly or indirectly interfere with the ability of the Internal Auditor to conduct an internal audit function free from interference.

Reporting Specifications

Term of Service: 2 years commencing 1 July 2018 – 31 June 2020

Frequency: 4 audit assignments and reports per financial year to be delivered at the City of Kalgoorlie-Boulder Finance and Audit Committee quarterly meetings scheduled for the third Wednesday in August, November, February and May, (meeting dates may change depending on operational requirements).

Hours: 35 hours per assignment including onsite data collection and report preparation.

Delivery: Completed audit report to be delivered to the CEO 7 working days prior to the Finance and Audit Meeting.

STATUTORY IMPLICATIONS

There are no statutory implications resulting from the recommendations of this report.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT CONSULTATION

No community consultation was considered necessary in relation to the recommendation of the report.

ATTACHMENT: [Strategic and Operational Risk Register 2018.pdf](#)

6.1.3 OFFICE OF THE AUDITOR GENERAL - PROCUREMENT AUDIT 2018 UPDATE

Responsible Officer: Ivana Castle
Chief Financial Officer

Author: Lauren Radcliffe
Financial Controller

Disclosure of Interest: Nil

VOTING REQUIREMENTS

Simple

OFFICER/COMMITTEE RECOMMENDATION

MOVED BY: CR LAURIE AYERS

SECONDED BY: CR GARY BROWN

That the committee:

Receive the update on the progress of the Procurement Audit by the Office of Auditor General.

**CARRIED
(7/0)**

EXECUTIVE SUMMARY

The purpose of this report is to update the Committee on the progress of the Procurement Audit conducted by the Office of Auditor General (OAG).

The audit, while not final has been an opportunity for the City to review its processes. The focus has been to ensure that our legal obligations are met above all else.

Amendments made to the Local Government (Auditing) Act 2017, have made the Office of the Auditor General responsible for the auditing of local governments. During 2017/2018 they have conducted performance audits on local councils.

The City received correspondence from the Office of Auditor General on the 8th November 2017 outlining that the City of Kalgoorlie-Boulder had been selected for an audit of its Procurement function.

The audit began with an entry meeting on 30 November 2017 held on site, which included an overview of the approach to be taken, as well as the process and time line. The process was as follows;

Step 1. Entry Meeting

The City was notified of the purpose of the audit and relevant communication streams agreed between the OAG and the City to develop the audit plan.

Step 2. Fieldwork

Auditors conducted fieldwork on site that included requests for 20 transaction samples under the \$150,000 purchasing threshold and 5 tenders.

Step 3. Review of Findings and Issue of Management Letter

Analysis and development of test findings. Discuss and review with the CEO and senior management.

Step 4. Findings Tabled to Parliament

Announce the summary of findings and table to parliament.

Step 5. OAG Audit Review

OAG to review their audit and seek feedback from the City.

Step 6. Public Accounts Committee Review

Follow-up on the audit by the Public Accounts Committee.

The current stage of the audit is completion of Step 3.

COMMUNITY STRATEGIC PLAN LINKS

This report links to the Strategic Community Plan through the Community's Guiding Principles to ensure financially stable local government.

BUDGET IMPLICATIONS

There are no budget implications resulting from the recommendation of this report. A budget allocation has been provided in the 2018/19 financial year.

REPORT

The City was notified by the OAG that it would be audited on its performance of procurement processes on the 8th November 2017 through written communication to the CEO and Mayor. (See the attached letter)

Performance audits focus on the efficiency and effectiveness of operations and aim to highlight key areas where improvements can be made.

An entry meeting with the audit team was conducted on the 30th November 2017, and the City received information regarding the OAG's approach.

During this meeting, the Auditor outlined the following;

- The timeline of the audit that included the dates of fieldwork, consultations of findings and intended time to table report to parliament.
- The scope of the audit, which included the need for auditors to conduct fieldwork on site and the evidence that would be required. This included

requests of 20 transaction samples under the \$150,000 purchasing threshold and 5 tenders.

The auditor made requests for information across 20 samples over 2016-17 and 2017-18 financial years. The breakdown of the selection is tabled below.

| Purchasing Threshold | Number of Samples | Proportion of Samples |
|----------------------|-------------------|-----------------------|
| \$ 0 -1,000 | 1 | 5% |
| \$ 1,001 – 5,000 | 7 | 35% |
| \$ 5,001 – 50,000 | 3 | 15% |
| \$ 50,001 – 150,000 | 9 | 45% |

Following the fieldwork the auditor provided the City with a Draft Management letter. This listed the audit findings and requested a response to and/or the provision of any outstanding items.

The auditors worked with City officers to discuss the findings and after three rounds of discussions, agreement on the final draft was reached.

The audit team were professional and have been accessible during the entire process. They listened to our responses, and were respectful to staff and took advice. The City has experienced a change of organisational structure and staff turnover in procurement and finance which has made the audit challenging. The OAG were flexible and worked with us to ensure the best possible outcome.

The OAG is now planning to release two documents in the following few weeks that will include:

- Final Management Letter
- Summary of Findings

The City strives to achieve best practice in all its processes. It acknowledges that process that require continuous attention and improvement, it is confident that City officers are meeting and will continue to meet their legislative obligations.

Upon receipt of the Management letter, the City will review its purchasing policy and procedure to ensure alignment with the audit recommendations.

STATUTORY IMPLICATIONS

There are no statutory implications resulting from the recommendations of this report.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT CONSULTATION

No community consultation was considered necessary in relation to the recommendation of the report

ATTACHMENTS:

[Entry Letter City of Kalgoorlie Boulder pdf](#)

6.1.4 UPDATE ON DEBT COLLECTION

Responsible Officer: Ivana Castle
Chief Financial Officer

Author: Jocelyn Power
Coordinator Rates

Disclosure of Interest: Nil

VOTING REQUIREMENTS

Simple

OFFICER RECOMMENDATION

That the committee:

1. Receive the update on 2017/18 Debt Collection.
2. Receive, review and endorse the Financial Hardship Policy.

COMMITTEE RECOMMENDATION

MOVED BY: CR GARY BROWN
SECONDED BY: CR PAM O'DONNELL

That the committee:

1. Receive the update on 2017/18 Debt Collection.
2. Receive and endorse the continued development of a draft Financial Hardship Policy (CORP-F-001).

CARRIED
(7/0)

EXECUTIVE SUMMARY

The purpose of this report is to update the Committee on;

1. How Debt Collection is tracking (providing statistical data comparisons from 2015/16 to 2017/18) and
2. The development of the Financial Hardship Policy Council resolved to endorse at Council Meeting 28 May 2018.

The overall results for Debt Collection for 2017/18 are as follows;

1. Reduced legal costs, from \$127,704 2016/17 to \$80,439 2017/18, an overall reduction of \$47,265.
2. Reduced outstanding debt for the same period 30 June 2017, versus 30 June 2018, by 17%, from \$8.2 million to \$6.8 million.

COMMUNITY STRATEGIC PLAN LINKS

This report links to the Strategic Community Plan through the Community's Guiding Principles to ensure financially stable local government.

BUDGET IMPLICATIONS

There are no budget implications resulting from the recommendation of this report.

REPORT

BACKGROUND

After Council resolved to bring debt collection in-house, a Debt Recovery Officer position was created in January 2018 to provide the City with an opportunity to take a more proactive approach to debt recovery. This covers both rates and sundry debtors. The role has been facilitated by the Debt Recovery Officer making an early assessment of a debtor's capacity to pay providing the debtor with an opportunity to negotiate acceptable payment arrangements:

Special Payment Arrangements

The 2017/18 statistical data shows good results have been achieved by resolving unpaid rates matters earlier. Fewer properties are now being referred to the courts for legal action, thus reducing legal costs for the City and the ratepayer.

| Special Payment Arrangement Types | |
|-----------------------------------|------------|
| Agreement Type | Total |
| Centrepay | 19 |
| Periodical Payments | 255 |
| | 274 |

Legal Costs Review

A three year analysis of the City's debt collection costs from 2015/16 to 2017/18 (inclusive) confirms the decision to bring debt collection in-house was a more effective approach to debt recovery.

| Cost Type | 17/18 | 16/17 | 15/16 |
|--------------------------------------|---------------|----------------|----------------|
| City's Court Lodgement Costs (*) | 61,225 | 48,585 | |
| External Third Party Agency/s (*/**) | 19,214 | 79,119 | 270,678 |
| | 80,439 | 127,704 | 270,678 |

* recoupable

** non recoupable

Financial Hardship Policy

The payment of rates by residents is crucial to the effective operation of Council. Although the City is not required to have a financial hardship policy under any statutory requirements, Council authorised the development of a Financial Hardship Policy at its meeting on 28 May 2018, for debtors who are in genuine financial distress.

The intention of the draft policy is to;

1. establish more robust guidelines to assist in the application and management of the Special Payment Plans.
2. provide guidance to City Officers in considering requests for concessions and leniencies from persons experiencing serious and/or extreme financial hardships.
3. satisfy the Statutory requirements the City has under the Waste Avoidance and Resource Recovery Act 2007 (WARR) in regards to sewer rates and financial hardship. As of 1 July 2018, this is now a mandatory requirement.
4. to provide ratepayers with alternative payment options that better suits their situation.

New Payment Option Type

With the introduction of Centrelink's Indue card, it has provided the City with an opportunity to review the payment options on offer and introduce an alternative option to all recipients holding a Centrelink concession card (i.e. indue, senior and aged pension card holders).

As a registered business with Centrepay, City Officer's now have direct access to Centrepay Business Online. Ratepayers who wish to have periodical payments deducted directly from their Centrelink benefits can now do this through the City, saving the ratepayer a visit and long wait at Centrelink.

STATUTORY IMPLICATIONS

There are no statutory implications resulting from the recommendations of this report.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendations of this report.

COMMUNITY ENGAGEMENT CONSULTATION

No community consultation was considered necessary in relation to the recommendation of the report

ATTACHMENT:

[Financial Hardship Policy \(draft\).pdf](#)

7 CONFIDENTIAL ITEMS

Nil

8 CLOSURE

There being no further business, the Chairman, Deputy Mayor Allan Pandal, thanked those present for their attendance and declared the meeting closed at 4:15pm.