

Attachments

Council Meeting

Monday 15 April 2024

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10.1 Whitehorse Youth Consultation and Whitehorse Youth Representative Committee Cyber Safety Project

Attachment 1 WYRC Council Report Dec 23 Existing Cyber Security Safety Strategies & Tools

10.1 – ATTACHMENT 1. WYRC Council Report Dec 23 Existing Cyber Security Safety Strategies & Tools

Existing Cyber Security Safety Strategies & Tools

Protecting oneself from social media trolls and online harassment can be challenging, but there are several cyber safety tools and strategies that are available to help:

1. **Privacy Settings:** Adjust your social media account settings to limit what information is visible to the public and only allow trusted friends or connections to interact with you. This can include making your accounts private and controlling who can send you friend or follow requests.
2. **Blocking and Reporting:** Most social media platforms have features that allow you to block or mute users who are harassing or trolling you. You can also report abusive behavior to the platform administrators.
3. **Content Moderation:** Use content moderation tools to filter out offensive or harmful comments and posts. Many social media platforms and third-party services offer these features.
4. **Keyword Filters:** Set up keyword filters to automatically hide or block posts and comments that contain specific words or phrases associated with harassment or trolling.
5. **Muting:** Muting specific accounts or keywords can help you avoid seeing harmful content while still allowing you to interact with other users.
6. **Monitoring and Alerts:** Some tools and services can monitor your social media accounts and alert you to potential threats or harmful activity.
7. **Anonymity Settings:** If possible, limit the amount of personal information you share on social media, reducing the risk of trolls being able to identify you offline.
8. **Use Strong Passwords:** Make sure your social media accounts have strong, unique passwords to prevent unauthorized access.
9. **Two-Factor Authentication (2FA):** Enable 2FA on your social media accounts to add an extra layer of security.
10. **Secure Chat and Messaging Apps:** Use secure messaging apps with end-to-end encryption to ensure your private conversations are not easily accessible to trolls.
11. **Educate Yourself:** Understand the policies and terms of service of the social media platforms you use. Familiarize yourself with the reporting mechanisms and support resources available.
12. **Limit Personal Information:** Avoid sharing sensitive personal information, such as your home address, phone number, or financial details, on social media.
13. **Seek Legal Action:** If the harassment or trolling reaches a severe level, consult with legal authorities and consider pursuing legal action against the harasser.
14. **Support Networks:** Share your concerns with friends and family who can provide emotional support and help you navigate the situation.

While the WYRC members believe the above strategies and tools are comprehensive there is concern that the government and the tech companies focus on helping and supporting young people are not effectively influencing young

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people's behaviour. The WYRC believe there is an important need for a grass roots responses by Council and the community to improve online safety.

10.2 **Whitehorse Youth Representative Committee 2023
Annual Report**

Attachment 1 WYRC 2023 ANNUAL REPORT



2023
ANNUAL
REPORT

10.2 – ATTACHMENT 1. WYRC 2023 ANNUAL REPORT

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Meet the Committee



Sankara Santosa



Lalita Aiman



Cate Mead



Marsha lenin



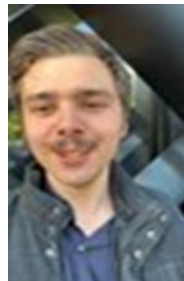
Shriya Manjunath



Amy Bai



Lihan Guo



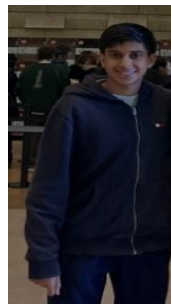
Kyle Italiano



Nikita Aiman



Yuting Wang



Amrish Gill

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Introduction

The Whitehorse Youth Representative Committee (WYRC) is made up of young people aged 12 to 25 who are passionate about making positive changes for young people in the Whitehorse community. The committee meets every two weeks for 2 hours in Box Hill and discusses the organisation of different events and initiatives.

Aim:

The fundamental goal of WYRC is to represent young people in Whitehorse and to collect ideas to report to Whitehorse City Council to further improve the community. The primary aims include:

- Offer young people a safe space and safe events to connect with each other.
- Provide different workshops to provide young people with reliable information to support them throughout their life journey.
- To consult with community to understand youth issues and seek potential solutions.

Benefits:

As a member of WYRC, you will gain the opportunity to embrace multiple opportunities, make positive changes in Whitehorse for young people and be engaged in relevant trainings required to fulfill the role. Another major advantage of joining the WYRC is meeting similar minded and kind young people. Some more benefits and skills developed include:

- Communication skills
- Leadership
- Problem Solving
- Team Work
- Advocacy
- Public Speaking
- Consultation
- Different certificates (such as first aid)
- Organisation skills
- Time management

Recruitment:

Young people who are aged 12 to 25 years old who live, study, work or have any interactions with the City of Whitehorse community are able to sign up for the WYRC. The recruitment starts in November and ends in January. The opportunity is promoted through multiple platforms including: Seek.com, social media (Instagram and Facebook), schools and the Whitehorse publication, 'Whitehorse News'. Candidates are then required to attend an interview which consists of questions that inquire about their goals, perspectives and expectations of being a part of the committee.

10.2 – ATTACHMENT 1. WYRC 2023 ANNUAL REPORT**Induction and meeting with the Mayor**

The WYRC's main training and induction sessions occurred over two Saturdays, in February with the FreeZA 'Flying Pigs' Committee. There were multiple bonding and getting to know each other activities throughout the days, providing an opportunity to break the ice, share our goals for the year and make new friends. The first induction session was held at Youth ConneXions, where our responsibilities as committee members were outlined and our roles were explained in detail. We also participated in two training sessions - event management and, promotion and marketing. Both sessions were facilitated by Kate Wilde from 'The Workshop'. The second induction session was held at Maroondah Federation Estate. It was kicked off with fun icebreaking sessions, followed by a group bonding activity at Strike Bowling Eastland for the individual committees to get more familiar with each other. Our final training session for the induction included: advocacy, consultation and leadership training with Kate Wilde and Liz from 'The Workshop'.

On March 22, the WYRC had the opportunity to meet the Mayor Mark Lane at Nunawading Civic Centre. This was followed by a tour of the Council Chambers, where Mayor Mark Lane gave us a snapshot of his duties and how he could work with WYRC throughout the year. We also discussed local youth issues, as well as how we could implement our ideas to benefit the young people of Whitehorse. It was a great opportunity to learn about what the Mayor and Councillors do and the important role that Council plays in the community.



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Youth Consultation

From March through to May the WYRC led community consultations to determine the key issues and challenges for young people in Whitehorse. These consultations were conducted in various locations including Box Hill Central, Box Hill Skatepark and the Box Hill Gardens. The consultations also included 'feedback' boxes at 3 Whitehorse libraries. Incentives provided by the WYRC were chocolate frogs and hot chocolate to encourage greater community input. Also provided at our consultations was information on youth services and activities.



After collecting the responses, the WYRC collated the data and planned initiatives and themes for the year that addressed the issues from the consultations.

Themes:

Embracing diversity, substance abuse and lack of safety and community connection.

Issues: Cyber safety, respectful relationships, vaping - misconceptions, safety / family violence, bullying - respecting body image, pronouns, culture and gender identity.



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Youth Services Review Consultation

On December 13 2023, Spark Strategy came to our WYRC meeting to talk to us about Council's Youth Services Review. This was a great opportunity to find out about the review and also to provide our thoughts and ideas into what Youth Services should look like into the future. It was great to be involved in this way so we as a group of young people can share our ideas about how Youth Services can deliver the best service to benefit young 12-25 year olds in the City of Whitehorse.

Spring Festival

Throughout the year, the WYRC spent a lot of time planning and organising the Whitehorse Annual Spring Festival. The festival usually consists of around 20,000 attendees throughout the day. As a group, we contacted several organisations and communities to see if they could come to make this an enjoyable event for all. Alongside this, we also planned out other activities for young people to enjoy.



On Sunday the 15th of October, the WYRC attended the annual Spring Festival along with the FReeZA 'Flying Pig' Events and Council Youth Services. We were located at the Whitehorse Civic Centre Precinct near 'The Round' from 8:30am to 5pm. The WYRC organised several activities for people of all ages to come and enjoy targeting young people but also inclusive of all. Among the many highlights of the day, activities such as 'community art' was a big hit as several people came to paint anything of their choice expressing their creativity. Another popular choice was the 'bike and blend' smoothie bikes which captured the eyes of several attendees. Long queues were formed for this with people creating their smoothie through cardio (riding bike). Lastly, the WYRC also managed to organise a photobooth with several props. We also had an amazing youth stage which gave the opportunity for young musicians to perform in a supported environment. Youth Services information was available for the community. All in all it was an amazing, successful and enjoyable day and a great way to promote ourselves and connect more with the community.

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Training

Online Internal Council Training for WYRC and FReeZA Flying Pig Events, 25th September

Maureen D’Arcy – Metro Access Development Officer *Community Development and Disability*

- Maureen detailed discussions regarding increasing accessibility for those with disabilities during youth events such as Spring Festival and the annual Whitehorse Youth Forum. Specific features that we brainstormed include sensory rooms, wheelchair ramps and elevators and seating areas to cater to their specific needs. She also shared with us her role within promoting accessibility from a Council perspective.

Kirsten Leiminger Community Development Officer - Engagement *Community Engagement Training*

- Kirsten provided insight into her community engagement role, sharing how involving the voice and participation of our community can promote the development of our local Council. We discussed methods of engaging the young people of Whitehorse, such as organising team activities.

Justin Yuritta – Senior Arts Officer: Festivals *Event Management*

- Justin shared with us the key elements of event management from a professional Council perspective, which involves active communication with relevant stakeholders, as well as planning layouts of event venues. We went through in detail the organisation process of the Whitehorse Spring Festival, exploring the features of the venue where WYRC and FReeZA would be holding the ‘Youth Area’ and ‘Flying Pigs’ Stage respectively.

First Aid Training

Committee members from WYRC and FReeZA ‘Flying Pig’ Events had the opportunity to participate in basic first aid and CPR training, organised by St. John’s. We had the flexibility of booking our own dates across the year, enabling us to schedule it according to our availabilities. The training took place for the whole day, combining theory, questionnaires, and practical sessions to create an effectively integrated session. It was taught by skilled professionals, making it easy for participants to follow along regardless of whether they were training for the first time or doing the training as a refresher. Overall, it was a very useful course, which enhanced our understanding and skills around promoting safety within the community and also useful to know for our events and initiatives.



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Delivered by Kate Wilde from 'The Workshop', the training emphasised that our voices as young people were key to creating a safer and more inclusive environment for Whitehorse. We learnt about the various demographics within Whitehorse, how they are disadvantaged in various ways and how we can better cater to their individual needs. To understand leadership better, we brainstormed various factors of our committee together, such as respect, confidentiality, and commitment, as they all interact to impact our group dynamic. We also participated in team activities to strengthen our bonds and learn skills such as communicating, listening, and advocating for our ideas.

Event Management, 4th February

Delivered by Kate Wilde from 'The Workshop', we learnt the processes involved in managing an event, ranging from thinking of the type of event, risk management, sourcing materials and holding the event on the day. Kate Wilde shared with us the different types of people within a team when it came to planning an event, such as 'the Critic' who will approach the event from a pragmatic perspective and find risks involved in our plans; 'the Leader', who helps coordinate the various elements of the event, and 'the Cheerleader', who provides encouragement and moral support throughout the process. Through understanding our own roles within the group, we were able to approach planning events in a more cohesive manner, leading to the successful organisation of the annual Whitehorse Youth Forum.

Promotion and Marketing, 4th February

Delivered by Kate Wilde from 'The Workshop', this training involved learning about the key elements of marketing, such as branding of content, as well as having signature features that are easily recognisable. This would enable the content we produce to be more engaging for young people, as well as spread awareness of the work of WYRC. We also brainstormed the various avenues that could be utilised to promote our events which included social media, schools, and 'word of mouth'. These methods were used to promote the annual Whitehorse Youth Forum.



10.2 – ATTACHMENT 1. WYRC 2023 ANNUAL REPORT**Young Person of the Month Award**

'Young Person of the Month' is an award which the Whitehorse City Council presents young people from the ages of 12 - 17 in order to acknowledge their remarkable achievements and contributions to the Whitehorse community. This could be in areas including education, sport, arts and culture, music, volunteering, or any other sort of community involvement. To apply for this award, an adult, guardian or peer can nominate young people for this award. You can also nominate yourself! Winners of this award are acknowledged in the 'Whitehorse News' and receive a voucher from Council as a token of appreciation for their efforts.

Throughout the year, we did not receive many applications for this award due despite regular promotion. Nevertheless, the WYRC strongly believes in acknowledging the hard work being done in the City of Whitehorse.

In order to increase the awareness of this award, the WYRC designed a new flyer to spread around the City of Whitehorse. With the exceptional effort of the WYRC, we have promoted and tried to raise the awareness of this remarkable award.

"The 'Young Person of the Month' Award is not just recognition, but a celebration for the talent and dedication within the Whitehorse community.



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Consent and Healthy Relationships Workshop

Consent and healthy relationships are important issues for young people. As youth representatives, it came to our attention that the young people of the Whitehorse area would appreciate an opportunity to attend a workshop where they could discuss and be informed about issues related to healthy relationships and consent.



The WYRC worked closely with Jennifer from Box Hill TAFE and Natalie from Sexual Health Victoria to provide a workshop on October 3rd 2023 about consent and healthy relationships for young people in the Whitehorse area at the Nelson Street Campus of Box Hill TAFE. On the day, Jacqueline who is the WYRC Youth Participation Officer for the Health and Family Services Department and a WYRC member helped facilitate the event, along with Jennifer and Natalie. The WYRC member provided a speech during the workshop to welcome the participants and inform them on the committee's work in the community and how they can be involved in the committee initiatives. The event was a success, and the participants were engaged, asking questions and discussing issues relevant to them and their relationships, while learning about how to maintain healthy relationships.



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Online Workshops

The following online workshops were organised by the 2022 WYRC committee but held in 2023. In 2022, COVID-19 restrictions were still in place, and with rampant infection rates, the decision was made to hold online workshops that enable young people to learn from the safety and comfort of their own homes.

Jobs and Support Online Workshop: This workshop was held on Monday 20th of March, led by Mario D'Souza from Ever Onward. As a consultant, youth coach and career councillor with over 23 years of experience, Mario was the prime choice for this workshop. Despite 7 prior registrations, there were no attendees at the workshop. However, the entire committee participated in the workshop, asking questions, and learning about the 7 key techniques to find a suitable job, such as communicating our skills and abilities through confidence and knowledge. We also received requests from others to have this workshop recorded, indicating that there was interest. Likely reasons for the lack of attendance include the day and time of the event, inadequate promotion of the workshop and the online format. With COVID-19 restrictions mostly ceasing in 2023, more young people seek offline opportunities to socialise and learn and thus might be less likely to attend online events.

Healthy Relationships and Consent Online Workshop: This workshop was scheduled to be held on Thursday, 23rd of March, by Chrissy Keenan from Sexual Health Victoria. Chrissy is highly skilled and qualified in the field of sexual and reproductive health, with experience as an activist, teacher at secondary schools and universities as well as a birth doula. This workshop received 2 registrations, which ultimately resulted in the workshop being cancelled. There was also no opportunity to pre-record the workshop to share due to the rapidly changing nature of sexual and reproductive health information. This, in addition to the sensitive nature of the topics discussed, could be reasons to explain the lack of attendance.

Overall, in 2023, the committee witnessed an increasing lack of interest in online events, as demonstrated by the lack of attendance for such events compared to previous years. A shift to offline, face-to-face events could prove to be more engaging and suitable for young people.

Youth Committees Instagram Account

The WYRC along with the FReeZA 'Flying Pigs' committee have worked hard to build followers and be more active on our Instagram account. This is a wonderful way to connect with young people and promote the amazing work we are all doing to support young people in Whitehorse. Two Committee members each year take on the extra role of Social Media Coordinator with the sole purpose of working on our account, which they undertake extra training to achieve. We can proudly say that we have increased followers, accounts reached and engaged with which is very exciting.

10.2 – ATTACHMENT 1. WYRC 2023 ANNUAL REPORT**Youth Affairs Council of Victoria visit**

On the 26th of July the WYRC caught the train into the city to visit the Youth Affairs Council of Victoria (YACVic). Youth Affairs Council Victoria (YACVic) is the peak body and leading policy advocate for young people and the youth sector in Victoria. Their vision is that the rights of young people in Victoria are respected, and they are active, visible and valued in their communities. Their mission is to propel action that inspires positive change for young people and the youth sector.



This was a wonderful opportunity for the WYRC to find out about what YACVic does and join as members. Also to get a perspective and understanding of youth advocacy on a State level and explore potential collaborations and involvement.



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Annual Youth Forum – Whitehorse Youth Summit

Engaging workshops, delicious food, and an amazing expo, 'Whitehorse Youth Summit' was undoubtedly a major highlight of this year! More than 100 young and intrigued people joined our Summit, across more than 15 different schools/organisations around the City of Whitehorse. Graciously hosted at the Box Hill Town Hall, the Summit was unequivocally a successful event run by our Youth Committee. This year, we focused on some key topics of interest, including cyber safety, vaping - misconceptions, consent and healthy relationships and bullying - with a focus on embracing diversity, substance abuse and lack of safety and community connection.

The dedicated members of the WYRC arrived at the Town Hall at 7am, and organised/set up the numerous rooms for the interesting workshops, expos, and the introductions, for a timely start at 9am.



To kick off the day, our fantastic MC's Shriya, Cate, and Lihan, delved deeper into what the WYRC was, and introduced the key topics of focus for the event, as well as providing a palatable range of breakfast foods for everyone! We then explained how the day would run, and introduced our amazing Mayor of Whitehorse, Mark Lane, who spoke to us about the Youth Forum in a bit more detail. We also had our engaging keynote presenter, Aayushi Khillan from the Centre for Multicultural Youth speak and educate us about mental health and battling racism as an immigrant herself.

The workshops were certainly a key part of our Youth Summit. We had dedicated and inspiring facilitators run them from organisations such as Victoria Police, YSAS, Bully Zero, and Sex Education Australia. Each workshop went for an hour, and we held 3 sessions for each one. After the first workshop and a wonderful morning tea filled with marvellous muffins and drinks, our second workshop was held. The workshops were spread across different rooms within the Town Hall, with visible arrows directing the young people to their chosen workshops. The workshops were overall a wonderful part of our Forum, and definitely informed/educated.

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Once our first two workshops were complete, we had a short lunch break and had our lunchtime expo of youth organisations: Eastern Access Community Health, Headspace, Family Access Network, Victoria Police and Free from Family Violence (FVREE). This was certainly an amazing experience and the youth had a wonderful experience to see new opportunities that exist. We then had our final workshop to end the day, and had our evaluations and thanks. We also had a 'best socks of the Summit' competition which added to the fun of the day! Overall, our Annual Youth Summit for 2023 was a huge success! We had a lot of fun and the people who attended definitely learned something new and gained new experiences.



Cyber Safety Project

As previously outlined, the Youth Consultation occurred from March to May and was conducted by members of the WYRC engaging with the public to determine key issues and concerns that impact the young people of Whitehorse.

From these consultations and survey results from our Whitehorse Youth Summit, it was found that cyber safety is a key issue affecting young people. Key findings relating to cyber safety include the high prevalence of cyberbullying and harassment, the extensive mental and emotional toll this has on young people, and the lack of resources available to report cybercrime and learn more about cyber safety.

To reduce the impact of this issue and promote a safer community for young people, the WYRC is committed to working with the Whitehorse Council, relevant organisations, and community members to improve support around this important issue for young people.

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So far, the WYRC has produced ideas that involve partnerships with organisations like Victoria Police, Phriendly Phishing and Headspace. Ideas include holding workshops, one-off or during the annual Youth Forum to educate young people on cyber safety. Furthermore, there was interest in having a referral process set in place in Youth Connexions, where young people seeking assistance from us can be directed to relevant organisations that can provide the relevant services. Additionally, there was an exploration of peer support and focus groups. This would involve young people with lived experience or other connections with cyber safety issues being trained to assist other young people in similar situations. This would effectively enable the creation of rapport with young people, encouraging them to seek help and help others. In addition, Youth Services has provided a Cyber Safety Information Session as part of their parent forum program as a direct result of the WYRC providing this insight.



Ultimately, the WYRC aims to increase awareness of the signs of cybercrime, educate young people on take preventative / safe measures when online and increase access to local support. In the long term, the WYRC aims to see reduced rates of cybercrime, young people being safe when online, increase mental health and empowerment of young people.

Conclusion

2023 was the first year for some time in which there were no restrictive lockdowns, with the diverse social impacts of COVID becoming less and less evident in our society. So throughout the year, the WYRC was able to hold meetings 'in person' at Youth Connexions, and this greatly contributed to strengthening the coherence within our team.

With everyone, especially the youth, in Whitehorse out and about again, the Committee has been highly successful in holding community events this year: we were able to go into the Whitehorse City Council and meet the Mayor; we had more than 100 youths participating the Youth Forum held at Box Hill Town Hall; we conducted consultations on important youth issues to learn about the current concerns or difficulties faced by youth in our community. Clearly, the WYRC has endeavoured to contribute to the community and propose effective solutions for youth issues this year.

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The Whitehorse Representative Committee of 2023 would like to thank Jac, Steven and the rest of the Youth Services team and Whitehorse Council for their continuous support and encouragement. Without them, the WYRC could not have made the great achievements that we have made this year.

We hope that the WYRC will continue to strive in providing relevant and helpful services to young people in our community in 2024 and beyond.



10.3 Impact of Minister's Good Practice Guidelines for Service Rates and Charges

Attachment 1 Minister's Guidelines For Service Rates and Charges - December 2023

**10.3 – ATTACHMENT 1. Minister's Guidelines For Service Rates and Charges -
December 2023**



Government
Services

Local Government Service Rates and Charges

Minister's Good Practice
Guidelines for their use

December 2023

10.3 – ATTACHMENT 1. Minister's Guidelines For Service Rates and Charges - December 2023

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10.3 – ATTACHMENT 1. Minister's Guidelines For Service Rates and Charges - December 2023

Minister's Good Practice Guidelines for Service Rates and Charges

Purpose

These Good Practice Guidelines for Service Rates and Charges are made under Section 87 of the *Local Government Act 2020*. They set out what constitutes good practice by councils in the determination and declaration of Service Rates and Charges under Section 162 of the *Local Government Act 1989* and any other matters related to compliance and accountability by councils.

The objective of these Good Practice Guidelines is to ensure that Service Rates and Charges:

- are only used to recover the reasonable costs of providing a direct service to an occupancy;
- are calculated and declared in a fair and transparent manner; and
- subject to public engagement in accordance with a council's Community Engagement Policy

These Guidelines take effect from **1 March 2024**.

Legislative Requirements

From 20 June 2023 (with the commencement of the *Local Government Legislation Amendment (Rating and Other Matters) Act 2022*) Service Rates or Charges are no longer permitted to be charged for the provision of a water supply or sewage services.

The only specified reasons for councils to raise Service Rates and Charges are:

- Waste, recycling or resource recovery services¹; and
- Any other service prescribed in regulations.²

It is a requirement of the *Local Government (Planning and Reporting) Regulations 2020* that any declared Service Rates or Charges are described in the council's Annual Budget. Moreover, the *Local Government (General) Regulations 2015* requires details of declared Service Rate or Charge to be described on the rate notice.

¹ as defined by the *Circular Economy (Waste Reduction and Recycling) Act 2021*

² No additional services are currently prescribed.

³ DGS Report Template DGS Report Template DGS Report Template Minister's Good Practice Guidelines for Service Rates and Charges

**10.3 – ATTACHMENT 1. Minister's Guidelines For Service Rates and Charges -
December 2023**

10.3 – ATTACHMENT 1. Minister's Guidelines For Service Rates and Charges - December 2023

Determining whether to use a Service Rate or a Service Charge

Councils have the option of declaring a charge or an *ad valorem* rate (or a combination of both) for waste, recycling or resource recovery service and other prescribed services.

In determining whether to declare a Service Rate or Charge, it is good practice for councils to:

- explain the use of either of these methods of raising revenue (or a combination of both) in the council's Revenue and Rating Plan;
- explain why a Service Charge is being used over a Service Rate and conversely, if a Service Rate is being used over a Service Charge;
- support and justify the explanation in accordance with the governance principles and supporting principles in the *Local Government Act 2020*; and,
- explain the decision in accordance with the good taxation principles in the *Local Government Better Practice Guide - Revenue and Rating Plans*, including equity, simplicity, sustainability and efficiency.

It is good practice for a council to undertake the above in accordance with its Community Engagement Policy.

The use of a Service Charge (as opposed to a Service Rate based on property value) for the purpose of waste, recycling or resource recovery services (commonly known as kerbside waste collection) is good practice as there is a clear nexus between the amount to be levied on an occupancy and the cost of the specific service being provided to the same occupancy. This allows for the composition and setting of the Service Charge to be easily explained and justified to the community.

It is not good practice for a council to apply a Service Rate for the purpose of waste, recycling or resource recovery services (commonly known as kerbside waste collection) as the amount levied on each assessment will be primarily determined by the value of the property – not the cost of the specific service rendered. Such a practice is difficult to justify to the community in accordance with the good taxation principles above as each assessment will be levied a different amount while all receiving an identical service.

Composition of a Service Rate or Charge

In the composition of a Service Rate or Charge, it is good practice for a council to:

- align the Service Rate or Charge with the specific and tangible service provided to the occupancy it is levied upon. For example, the kerbside collection of waste and/or recycling bins that are provided for the exclusive use of the occupancy. The Service Rate or Charge can also reflect the costs of the subsequent management of this waste, including transport, storage, processing and disposal and associated infrastructure, but is not required to cover the full cost of the service.

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It is not good practice for a council to:

- Levy a Service Rate or Charge to fund services that do not provide a *direct* benefit to the occupancy subject to the Service Rate or Charge. The following are examples of services that provide a general benefit to the whole municipality and should be funded by the council through revenue sources other than a Service Rate or Charge:
 - litter and waste collection from public spaces and the provision of public bins;
 - street, footpath and drain cleaning;
 - graffiti removal;
 - municipal tree planting and maintenance;
 - general and/or municipal environmental activities such as park maintenance, public education and advocacy.

Calculating a Service Rate or Charge

When calculating the amount of a Service Rate or Service Charge, it is good practice for a council to:

- determine the direct and indirect costs of the service, deciding on an activity-based costing or pro-rata approach³ and form an appropriate pricing;
- focus on either a subsidised pricing or full-cost recovery pricing structure, including clear rationale in cases where councils subsidise particular users or services at the expense of others (or from other revenue sources);
- primarily make calculations based on their own service costs, published strategies and relevant community plans, although a council can take into account the service rate and charges of other councils.

It is not good practice for a council to:

- Declare a rate or charge amount that would collect an amount above the actual cost of providing the service and generating a surplus to subsidise activities unrelated to the direct service.

The Hon Melissa Horne

Minister for Local Government

³ See Local Government Better Practice Guide - Revenue and Rating Strategy

10.5

Audit and Risk Committee Bi-Annual Report

Attachment 1

Biannual Audit and Risk Report - October 2023 to
March 2024 - Council

10.5 – ATTACHMENT 1. Biannual Audit and Risk Report - October 2023 to March 2024 - Council



Audit & Risk Committee Biannual Report to Council for the period October 2023 to March 2024

1. Introduction

The *Audit and Risk Committee Charter (Charter)* and Section 54(5) of the *Local Government Act (Act)* requires the Audit and Risk Committee (Committee) to:

- prepare a biannual audit and risk report that describes the activities of the Committee and includes its findings and recommendations
- provide a copy of the biannual audit and risk report to the Chief Executive Officer (CEO) for tabling at the next Council meeting

This biannual report is for the period October 2023 to March 2024.

The last biannual report for the period April to September 2023 was made to Council on 9 October 2023.

In addition to previous reports from the Committee, this report should be read in conjunction with the Committee Charter which is available on the Council website.

2. Members, Meetings and Agenda

The Committee comprises of five members: three independent members and two Councillors, appointed by Council. The schedule of meetings is developed annually and agreed by members. Meetings and attendance for the period October 2023 to March 2024 are shown in the table below:

Name	Member Type	Currently Approved Term	20 Nov 2023	4 Mar 2024
Ms Lisa Woolmer	Independent (Chair)	Sept 2017 to Aug 2026	✓	✓
Mr Jonathan Kyvelidis	Independent	Mar 2021 to Aug 2024	✓	✓
Ms Binda Gokhale	Independent	Oct 2022 to Sept 2025	✓	✓
Cr Blair Barker	Councillor	Nov 2023 to Oct 24 *	✓	✓
Cr Trudy Skilbeck	Councillor	Nov 2023 to Oct 24 *	✓	-

✓ : present in meeting
- : apologies

* : Councillors are appointed on an annual basis, hence, term is from November to October

The CEO, Executive Leaders, Manager Governance and Integrity, Coordinators Audit and Assurance, and Coordinator Risk and Insurance attended all meetings during the period as did Council's internal auditor, HLB Mann Judd.

Council's external auditor (RSD Audit, as agent for the Victorian Auditor-General's Office (VAGO)) attended the March 2024 meeting.

The agenda for all meetings were in accordance with the Audit and Risk Committee Work Plan 2023/24, which was developed with reference to the Charter, discussed and approved by the Committee.

10.5 – ATTACHMENT 1. Biannual Audit and Risk Report - October 2023 to March 2024 - Council



Audit & Risk Committee Biannual Report to Council for the period October 2023 to March 2024

3. Responsibilities

A summary of the Committee's work during the period is set out below by area of responsibility in the Charter:

3.1 Compliance of Council Policies and Procedures

The Committee maintained a focus on compliance with no breaches of legislative compliance reported by the CEO to the Committee for the period covered by this report. Areas of oversight included:

- CEO Expense Report for the period 1 July to 31 December 2023
- Councillor Expenses for the period 1 July to 31 December 2023

The Committee also monitors announcements and guidelines that impact Council operations, such as, the rate cap, service and waste charges, VAGO performance audit scope and upcoming review of the Local Government Performance Reporting Framework indicators.

3.2 Financial and Performance Reporting

The Committee monitored Council's financial and performance reporting including:

- *Quarterly Performance Reports* for the quarters ended September and December 2023 covering Council's activities, performance and future direction in alignment with the *Council Plan 2021-2025*
- *Data Analytics Report* – management's comprehensive report on the results of data analytics covering accounts payable, procurement, payroll and rates. Management's work identified and explained exceptions against established financial policies and business rules

3.3 Risk Management and Fraud Prevention Systems and Controls

The Committee monitored Council's risk management framework and received updates on:

- Risk Management Framework
- Strategic, enterprise and emerging risks
- Business Continuity Steering Committee
- Fraud and Corruption Committee including specialised and compliance training, fraud and corruption risk management¹
- Cyber security including a management self-assessment of Council's frameworks against recommendations in the VAGO Report - Cybersecurity Cloud Computing Products.
- OHS Committee, WorkSafe Reports, WorkCover claims and premiums
- Insurances

¹ The *Fraud and Corruption Control Policy* and *Fraud and Corruption Control Plan* and *Public Interest Disclosure Procedures* were reviewed by the Committee at the May 2023 meeting and latest versions of these documents are published on the Council's intranet.

10.5 – ATTACHMENT 1. Biannual Audit and Risk Report - October 2023 to March 2024 - Council



Audit & Risk Committee Biannual Report to Council for the period October 2023 to March 2024

- Major Projects, including the technology transformation, Whitehorse Performing Arts Centre and Morack Golf Course

At each meeting, the Committee discusses emerging risks and issues with internal audit and management. The Committee notes cyber security, climate change and cost shifting as areas for continuous monitoring.

The Committee commends management on the continuous improvement approach to risk management.

3.4 Internal and External Audit

3.4.1 Internal Audit

The Committee monitors progress against the Strategic Internal Audit Plan by receiving an update from Council's internal auditor, HLB Mann Judd, at each meeting. The following internal audits were conducted in accordance with the *Strategic Internal Audit Plan – July 2023 to June 2024* and reports presented at the November 2023 and March 2024 meetings:

- IPS Asset Management System (Suitability & User Needs) – November 2023
- Tree Management Review – March 2024

The scope, findings, recommendations and management actions in each report were discussed with the internal auditor and management. There were 9 findings raised across the above reports, with no high risk rated findings. The Committee is comfortable with the reporting received and actions being taken by management. The implementation status of management actions continues to be monitored at quarterly Committee meetings to ensure they are appropriately actioned within agreed timelines.

Prior to the commencement of each internal audit, the Committee is provided with an Internal Audit Plan (IAP) which is developed by the internal auditor with input from management and discussed and endorsed by the Committee. The following IAPs were tabled for upcoming reviews:

- Development of an Assurance Map – November 2023
- Review of Data Governance/Cyber (Victorian Protective Data Security Standards) – Part 1 – November 2023
- Business Continuity Planning, Disaster Recovery and Emergency Management – March 2024

The Committee holds in-camera discussion with the internal auditors at least annually with the next one scheduled for August 2024.

3.4.2 External Audit

In March 2024, RSD Audit presented the *Audit Strategy Memorandum for the financial year ending 30 June 2024*. The Committee reviewed and discussed the Memorandum including the following key areas of external audit focus for 2023/24:

- Revaluation of property, plant and equipment

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Audit & Risk Committee Biannual Report to Council for the period October 2023 to March 2024

- Government grants
- Performance statement compliance with applicable legislative requirements

The Committee also monitored actions in response to internal control findings and business improvement opportunities raised by the external auditors in the previous year's audit. There are no high risk issues noted and all matters are expected to be resolved by management and cleared by VAGO during the 30 June 2024 audit.

The Committee meets with the external auditors in-camera at least annually. The last in-camera session was held on 25 September 2023, with the next one to occur when the 30 June 2024 financial and performance statements are reviewed by the Committee.

3.5 Organisational Update

The Committee received organisational updates from the CEO and Executive Manager Transformation on:

- Technology Transformation Program
- Service Review Program Pipeline and Program Status Update

6. Annual Self-Assessment of Committee Performance

In accordance with its *Charter*, the Committee completed and discussed an annual self-assessment of its performance, with the results provided to Council on 11 December 2023.

Two minor improvement actions were noted to maintain a contemporary approach, namely:

- oversight and advice on emerging issues
- Committee efficiency

To address these areas, the Committee introduced a verbal CEO Update in the agenda, enabling discussion of top-of-mind issues, and implemented an end-of-meeting agenda item called "Meeting Debrief and Reflections" dedicated to assessing progress on the areas of improvements.

This report has been reviewed and approved by Committee members.

Lisa Woolmer
Chair of Audit and Risk Committee
Whitehorse City Council