

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

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Dear Member,

NOTICE OF MEETING

Notice is hereby given pursuant to Clause 6 of the Charter that a meeting for the GRFMA Audit and Risk Committee has been called for:

DATE: Tuesday, 6 August 2024

TIME: 12pm

PLACE: Dean Newbery & Partners – 214 Melbourne Street, North Adelaide

(Parking – limited 2-3 at the premises otherwise on Melbourne Street or New Street)



David E Hitchcock

EXECUTIVE OFFICER



The Barossa Council

Gawler



AGENDA

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT AND RISK COMMITTEE MEETING

12pm Tuesday 6 August 2024

Dean Newbery & Partners – 214 Melbourne Street, North Adelaide

- 1. Present**
- 2. Apologies**
- 3. Minutes of the Previous Meeting.....Page 3**

Confirmation of the Minutes of the previous GRFMA Audit and Risk Committee meeting held on Tuesday 4 June 2024.
- 4. Business Arising from the Minutes**
 - 4.1 Actions on Previous Resolutions.....Page 7**
- 5. General Business**
 - 5.1 GRFMA 2023/2024 Financial Statements and Audit Report.....Page 8**
Ms Whitney Sandow of Dean Newbery & Partners will be attending the meeting to talk to the Audit Completion Report.
 - 5.2 GRFMA Annual Report 2023/2024.....Page 28**
 - 5.3 Information Asset Management Report and Manual.....Page 43**
 - 5.4 2024/2025 Insurance & Scheme Renewals.....Page 101**
- 6. Next Meeting**

December 2024
- 7. Closure**

Agenda Item: **3**
Committee: **GRFMA Audit and Risk Committee**
Meeting Date: **6 August 2024**
Title: **Minutes of the Previous Meeting**

Recommendation:

That the minutes of the previous GRFMA Audit and Risk Committee meeting held on 4 June 2024 as per copies supplied to members be adopted as a true and correct record of that meeting.

The minutes were circulated to members and are attached to this report.

MINUTES

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY AUDIT AND RISK COMMITTEE MEETING

12pm Tuesday, 4 June 2024

MEETING HELD VIA MS TEAMS

1. Present

- Mr Peter Brass, Independent Member, Chair
- Cr Malcolm Herrmann, Adelaide Hills Council
- Mr Greg Pattinson, City of Playford
- Mr David Hitchcock, Executive Officer

2. Apologies

Nil

3. Minutes from previous meeting

GAC23/29 Minutes of the Previous Meeting

Moved: Cr M Herrmann

Seconded: Mr G Pattinson

That the minutes of the previous GRFMA Audit Committee meeting held on Friday 5th April 2024 as per copies supplied to members, be adopted as a true and correct record of the meeting.

CARRIED UNANIMOUSLY

4. Business arising from the Minutes

4.1 Actions on Previous Resolutions

Nil

5. General Business

5.1 Statement of Achievements Against the Annual Business Plan

The Statement of Achievements Against the Annual Business Plan provides a basis for evaluation of performance by the GRFMA. Members discussed the document and noted actions as:

- Page 4: Amend wording to reflect correct title of Department for Environment and Water.
- Page 5: Identify the term of appointment of GRFMA Chairperson as three years with conclusion in April 2027.
- Page 6: Include new item to identify the term of reappointment of the GRFMA Audit and Risk Committee Chairperson and the two Members for a further two years from 1 July 2024 until 30 June 2026.

GAC23/30 Statement of Achievements Against the Annual Business Plan
Moved: Mr G Pattinson
Seconded: Cr M Herrmann

That the Audit Committee:

1. *Notes the report.*
2. *Requests the Executive Officer provides the Statement of Achievements Against the Annual Business Plan document as amended, to the 20 June 2024 GRFMA meeting for adoption.*

CARRIED UNANIMOUSLY

5.2 GRFMA 2023/2024 Budget Review 3

GAC23/31 GRFMA 2023/2024 Budget Review 3
Moved: Cr M Herrmann
Seconded: Mr G Pattinson

That the Audit and Risk Committee:

1. *Notes GRFMA 2023/2024 Budget Review 3.*
2. *Requests the Executive Officer provide the documents to the 20 June 2024 GRFMA meeting for adoption as its amended and current budget for the period ended 30 June 2024.*

CARRIED UNANIMOUSLY

Members requested that amendment be undertaken to identify recent grant funding of \$1,000 as Grants Income rather than Other Income. The Executive Officer was requested to check with the external auditor to determine if Cash Advance Debentures should be designated as either short term liabilities or long term liabilities.

5.3 2024/2025 Draft GRFMA Annual Business Plan and 2024/2025 Draft Budget

GAC23/32 2024/2025 Draft GRFMA Annual Business Plan and 2024/2025 Draft Budget
Moved: Mr G Pattinson
Seconded: Cr M Herrmann

That the Audit Committee:

1. *Notes the report.*
2. *Receives a verbal update.*

CARRIED UNANIMOUSLY

Members discussed the matter of the notice of dispute (2024/2025 Draft GRFMA Annual Business Plan and 2024/2025 Draft) issued by Light Regional Council and the Adelaide Hills Council as per Clause 12.1.7 of the GRFMA Charter.

The committee expressed concern that the dispute places the ongoing operation of the Authority at risk with likely delay in adoption of the GRFMA budget. Additionally, the external auditor will most probably include a Matter of Interest Statement in the Audit Report relating to going concern of the GRFMA if the 2024-25 budget is not approved by September 2024

6. Confidential

Nil

7. Other Business**8. Next Meeting**

Nominally 6 August 2024

Schedule of Meetings Table

Date	Audit Committee Meeting Schedule	Action
April 2024	Annual Budget and Business Plan Review; External Audit Plan and Schedule 2024.	Completed
June 2024	Annual cost estimates and budget variations consideration.	Completed
August 2024	Annual Financial Statements – Audit report; 2023/2024 – Auditor to attend.	
November 2024	Operation of the Regional Subsidiary – Business Plan progress. Annual cost estimates and budget variations consideration.	
February 2025	Annual Budget and Business Plan Review; External Audit Plan and Schedule 2025.	

9. Closure

The Chair thanked the members for their attendance and contributions and closed the meeting at 12.53pm.

Chair _____ Date _____

Agenda Item:	4.1
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	6 August 2024
Title:	Actions on Previous Resolutions

Number	Resolution	Action
4/6/2024	<i>Members discussed the matter of the notice of dispute (2024/2025 Draft GRFMA Annual Business Plan and 2024/2025 Draft) issued by Light Regional Council and the Adelaide Hills Council as per Clause 12.1.7 of the GRFMA Charter.</i>	The GRFMA's Annual Business Plan and Annual Budget have now been approved by all Constituent Councils. A recommendation for adoption of the GRFMA's Annual Business Plan and Annual Budget will be considered at the 15 August 2024 GRFMA meeting.
4/6/2024	<i>Members requested that amendment be undertaken to identify recent grant funding of \$1,000 as Grants income rather than Other income.</i> <i>The Executive Officer was requested to check with the external auditor to determine if Cash Advance Debentures should be designated as either short term liabilities or long-term liabilities</i>	Completed The external auditor has advised. <i>For the Cash Advance Debenture, the Authority's Board has already adopted the next year's budget showing the Borrowings as current in the Statement of Financial Position. We have no issue with the same presentation in the financial statements for the FY24.</i>
23/30	<i>That the Audit Committee: Notes the report; and</i> <i>Requests the Executive Officer provide the Statement of Achievements against the Business Plan document as amended, to the 20 June 2024 GRFMA meeting for adoption.</i>	Completed
23/31	<i>That the Audit and Risk Committee: 1. Notes GRFMA 2023/2024 Budget Review 3. 2. Requests the Executive Officer provide the documents to the 20 June 2024 GRFMA meeting for adoption as its amended and current budget for the period ended 30 June 2024.</i>	Completed

Agenda Item: 5.1
Committee: GRFMA Audit and Risk Committee
Meeting Date: 6 August 2024
Title: GRFMA 2023/2024 Financial Statements and Audit Report

Recommendation:

That the GRFMA Audit and Risk Committee:

- 1. Receives and notes the audited Financial Statements for 2023/2024 and the external audit completion report.**
 - 2. Recommends that the 'Certification of Auditor Independence' be signed by the Audit and Risk Committee Chairman and Executive Officer.**
 - 3. Recommends that a 'Certification of Auditor Independence' also be signed by the Chief Executive Officer of each Constituent Council.**
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External Auditors, Dean Newbery and Partners have undertaken the 2023/2024 audit of the financial report of the GRFMA.

Attached are:

1. Copies of the audited GRFMA Financial Statements 2023/2024
2. Statement of Auditor's Independence
3. The Audit Completion Report (is yet to be finalised by Dean Newbery and Partners and will be provided prior to the meetin)

The report provides:

- a) Advice of work undertaken in completing the report
- b) Consideration of future legislative requirements and issues
- c) The draft copy of Audit Opinion.

Ms Whitney Sandow of Dean Newbery and Partners will be attending the meeting to talk to the Audit Completion Report and confidential discussion on any matters identified during conduct of the audit.

Separate attachment: GRFMA Management Representation letter.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Gawler River Floodplain Management Authority for the year ended 30 June 2024 the Authority's Auditor Dean Newbery and Partners has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.

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David Hitchcock

EXECUTIVE OFFICER

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Peter Brass

PRESIDING MEMBER AUDIT and RISK
COMMITTEE

.....

Lino Di Lernia

CHAIRMAN

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY
Annual Financial Statements
for the year ended 30 June 2024

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Gawler River Floodplain Management Authority to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

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David Hitchcock
EXECUTIVE OFFICER

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Lino Di Lernia
CHAIRPERSON/INDEPENDENT MEMBER

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
INCOME			
Subscriptions	4	289,386	260,321
Investment income		762	1,278
Other Income		270,520	100
Total Income		560,668	261,699
EXPENSES			
Contractual Services	5	421,404	249,296
Finance Charges		23,069	18,926
Depreciation	1(e), 9	706,099	328,561
Other		31,955	42,654
Total Expenses		1,182,526	639,436
OPERATING SURPLUS / (DEFICIT)		(621,858)	(377,737)
NET SURPLUS / (DEFICIT)		(621,858)	(377,737)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	1(e), 9	21,699,347	-
Impairment (expense) / recoupments offset to asset revaluation reserve	1(e), 9	-	(17,000)
Total Other Comprehensive Income		21,699,347	(17,000)
TOTAL COMPREHENSIVE INCOME		21,077,489	(394,737)

This Statement is to be read in conjunction with the attached Notes.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION as at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	1(d)	41,309	29,496
Trade and Other Receivables		210,404	91,125
Total Current Assets		<u>251,713</u>	<u>120,621</u>
Non-current Assets			
Infrastructure, property, plant & equipment	1(e) 9	42,606,943	21,613,696
Total Non-current Assets		<u>42,606,943</u>	<u>21,613,696</u>
Total Assets		<u>42,858,657</u>	<u>21,734,317</u>
LIABILITIES			
Current Liabilities			
Trade & other payables		201,605	67,733
Borrowings	1(h)	353,388	440,409
Total Liabilities		<u>554,993</u>	<u>508,142</u>
NET ASSETS		<u>42,303,664</u>	<u>21,226,175</u>
EQUITY			
Accumulated Surplus		11,939,344	12,561,202
Asset Revaluation Reserves	1(e)	30,364,320	8,664,973
TOTAL EQUITY		<u>42,303,664</u>	<u>21,226,175</u>

This Statement is to be read in conjunction with the attached Notes.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2024

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	TOTAL EQUITY \$
2024				
Balance at end of previous reporting period		12,561,202	8,664,973	21,226,175
Restated opening balance		12,561,202	8,664,973	21,226,175
Net Surplus / (Deficit) for Year		(621,858)	-	(621,858)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	21,699,347	21,699,347
Transfers between reserves		-	-	-
Balance at end of period		11,939,344	30,364,320	42,303,664
2023				
Balance at end of previous reporting period		12,938,939	8,681,973	21,620,912
Restated opening balance		12,938,939	8,681,973	21,620,912
Net Surplus / (Deficit) for Year		(377,737)	-	(377,737)
Other Comprehensive Income				
Gain on revaluation of infrastructure, property, plant & equipment		-	(17,000)	(17,000)
Balance at end of period		12,561,202	8,664,973	21,226,175

This Statement is to be read in conjunction with the attached Notes

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

STATEMENT OF CASHFLOWS for the year ended 30 June 2024

		2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts		580,579	267,915
Interest Receipts		811	1,323
Payments		(459,576)	(290,843)
Interest Expense		(22,979)	(13,301)
Net Cash provided by (or used in) Operating Activities	8	98,835	(34,907)
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Net Cash provided by (or used in) Investing Activities		-	-
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
<u>Payments</u>			
Repayments of borrowings		(87,021)	(61,726)
Net Cash provided by (or used in) Financing Activities		(87,021)	(61,726)
 Net Increase (Decrease) in cash held		11,814	(96,633)
 Cash & cash equivalents at beginning of period		29,496	126,130
Cash & cash equivalents at end of period	8	41,309	29,496

This Statement is to be read in conjunction with the attached Notes

**Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024**

Note 1 - Statement of Significant Accounting Policies

a) The Local Government Reporting Entity

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The Gawler River Floodplain Management Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, The Barossa Council, Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

All funds received and expended by the Authority have been included in the financial statements forming part of this financial report.

b) Basis of Accounting

This financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuation of non-current assets.

c) Employees

The Authority has no employees.

d) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

e) Infrastructure Assets

Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Infrastructure Dam

The Bruce Eastick North Para Flood Mitigation Dam was constructed in 2007. The valuation includes all materials, contractor's costs plus costs incidental to the acquisition, including engineering design and supervision fees and all other costs incurred.

Land

Land includes the land on which the dam is constructed, rights of way access to the land and 'right to flood' easements over the land upstream from the dam that will be inundated by dam waters for short periods of time during a flood event. Additional Land surrounding the dam was purchased in 2017/18 and was revalued by North Projects Pty Ltd as at 1 July 2023.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided below.

The Board sought an independent valuation to be applied as at 1st July 2023, of the Bruce Eastick North Para Flood Mitigation Dam. The Board recognises that the dam is a unique infrastructure. The Board sought the advice of North Projects Pty Ltd, who provided a replacement cost valuation based on the actual construction contract costs, including some 'owner's costs' which would be incurred in the event of a replacement being necessary. In accordance with Accounting Standard (AASB)13 Fair Value Measurement, the valuation was undertaken as at 1 July 2023 and recorded as a level 3 restricted asset valuation. The next Valuation is scheduled to be undertaken in 2028/2029. Fair value level 3 valuations of buildings, infrastructure and other assets – There is no known market for these assets and they are valued at depreciated current replacement cost.

The method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the straight line depreciation method adopted by the Authority. The method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Depreciation

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Authority, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are listed below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Classes

- Bruce Eastick North Para Flood Mitigation Dam 80 years.
- Dam Renewals/improvements 15 years.
- Access Road 15 years.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, are not subject to impairment testing. Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

An impairment has occurred due to the revaluation of Land in 2023.

f) Revenue

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the authority to acquire or construct a recognisable non-financial asset that is to be controlled by the authority. In this case, the authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Revenue from the Subscriptions is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue is stated net of the amount of goods and services tax (GST).

g) Superannuation

The Authority contributed the statutory 10.5% SCG to the nominated superannuation fund of the Executive Officer in 2022/2023. No statutory contributions were made to the nominated superannuation fund in 2023/2024 as a result of LUVROK Pty Ltd undertaking the provision of the Executive Officer services from 1 July 2023.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

h) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest rate method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables"

l) Economic Dependence

The Gawler River Floodplain Management Authority (GRFMA) was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 in August 2002, by a Charter that was amended and published in The South Australian Government Gazette on 27th February 2020 at page 474.

The Gawler River Floodplain Management Authority (GRFMA) is dependent upon subscriptions levied on the Constituent Councils in accordance with Clause 10.2 of the Charter to fund the construction, operation and maintenance of flood mitigation infrastructure of the Authority which it owns and manages.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2024

Prepared to meet the requirements of Clause 15.5 of the Charter

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

Calculation of Net Equity

Assets

Investments / Debtors	\$ 251,713
Infrastructure, property plant & Equipment	<u>\$ 42,606,943</u>
	\$ 42,858,657

Less Liabilities

Accounts Payable / Creditors	\$ 201,605
Borrowings	<u>\$ 353,388</u>
NET EQUITY	\$ 42,303,664

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2024 \$	Accumulated Subscriptions for Maintenance to 30 June 2024 \$	Accumulated Subscriptions for Scheme Works to 30 June 2024 \$	All Subscriptions to 30 June 2024 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	253,882	6,352	76,527	336,761	5.34%	2,259,016
The Barossa Council	253,882	31,813	383,250	668,945	10.61%	4,488,419
Town of Gawler	253,882	63,586	765,408	1,082,876	17.17%	7,263,539
Light Regional Council	253,882	31,813	383,250	668,945	10.61%	4,488,419
Adelaide Plains Council	253,882	106,079	1,275,673	1,635,634	25.94%	10,973,570
City of Playford	253,882	127,254	1,530,826	1,911,962	30.33%	12,830,701
	1,523,292	366,897	4,414,934	6,305,123	100%	42,303,664

Schedule of Constituent Councils' Interests in Net Assets' as at the 30th June 2024 adopted by the Board in accordance with Clause 15.5 of the Charter on 15 August 2024.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 3 - Functions / Activities of the Authority

a) Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note b.

b) The activities of the Authority are categorised into the following function / activities:

Administration: The operations of the Authority and its Board

Other Environment: Flood Mitigation

c) Functions of the Gawler River Floodplain Management Authority
(excluding depreciation and impairment)

	Year	Revenue		Expenses		Surplus (Deficit) \$
		Grants \$	Other \$	Total Revenue \$	Expenses Total \$	
Administration	2024	-	150,490	150,490	102,537	47,953
	2023	-	166,498	166,498	157,078	9,420
Other	2024	-	410,178	410,178	373,890	36,288
Other Environment:						
Flood Mitigation	2023	-	95,201	95,201	153,798	(58,596)
Total	2024	-	560,668	560,668	476,427	84,241
	2023	-	261,699	261,699	310,876	(49,177)

Note 4 - Subscriptions

The following subscriptions were levied on the Constituent Councils in accordance with Clause 10.2 of the Charter for the year:

Constituent Council	Maintenance		Operations		TOTALS	
	2024 \$	2023 \$	2024 \$	2023 \$	2023 \$	2023 \$
Adelaide Hills Council	1,418	1,647	24,638	27,520	27,326	29,167
The Barossa Council	12,117	8,254	24,638	27,520	37,055	35,774
Town of Gawler	24,334	16,508	24,638	27,520	49,172	44,028
Light Regional Council	12,117	8,254	24,638	27,520	37,055	35,774
Adelaide Plains Council	40,390	27,513	24,638	27,520	65,328	55,033
City of Playford	48,485	33,025	24,638	27,520	73,420	60,545
TOTAL	139,758	95,201	149,628	165,120	289,386	260,321

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 5- Contractual Services

	2024	2023
	\$	\$
Chairperson Honorarium	14,032	12,100
Executive Officer	59,981	103,214
Audit Committee	3,250	2,600
Audit Fees	5,509	5,346
Legal Fees	1,545	6,069
Consultancies	47,687	116,750
Business Case	270,420	-
Asset Valuations	18,980	3,217
Totals	421,404	249,296

Note 6 - Comparison of Budget and Actual Results (excluding depreciation)

	2024		2023	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
Revenue				
Administration	151,514	150,490	166,430	166,498
Other Environment: Flood Mitigation	410,178	410,178	95,200	95,201
State Grant	146,000	-	-	-
Total Revenue	707,692	560,668	261,630	261,699
Expenditure				
Administration	105,073	102,537	153,620	157,079
Other Environment: Flood Mitigation	340,178	284,155	14,700	6,021
Maintenance	116,080	89,735	198,000	147,775
Total Expenditure	561,331	476,427	366,320	310,875
Surplus (deficit)	146,361	84,241	(104,690)	(49,176)

Note 7 - Expenditure Commitment

- i. GRFMA agreed to the engagement of David Hitchcock trading as LUVROK Pty Ltd to provide executive services to the GRFMA for the period 1 July 2023 through 31 December 2025.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 8 - Reconciliation Statement of Cash Flows

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	2024	2023
	\$	\$
Total cash & equivalent assets	41,309	29,496
Balances per Cash Flow Statement	<u>41,309</u>	<u>29,496</u>

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)	(475,858)	(377,737)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	706,099	328,561
	<u>230,241</u>	<u>(49,176)</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(119,279)	7,539
Net increase (decrease) in trade & other payables	(12,127)	6,729
Net Cash provided by (or used in) operations	<u>98,835</u>	<u>(34,907)</u>

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 9 - Non-Current Assets Summary

		2024				2023			
		At Fair Value	At Cost	Accum Dep'n	Carrying Amount	At Fair Value	At Cost	Accum Dep'n	Carrying Amount
	Fair Value Level	\$	\$	\$	\$	\$	\$	\$	\$
Land and Easements		477,000	-	-	477,000	460,000	-	-	460,000
Infrastructure - Dam	3	53,559,053	-	(11,429,110)	42,129,943	25,329,000	591,879	(4,767,184)	21,153,695
Total Infrastructure Property Plant & Equipment		54,036,053	-	(11,429,110)	42,606,943	25,789,000	591,879	(4,767,184)	21,613,695
Comparatives		25,789,000	591,879	(4,767,184)	21,613,695	25,806,000	591,879	(4,438,623)	21,959,256

	2023	Carrying Amount Movements During the Year							2024
		Additions						Net	
	Carrying Amount	New / Upgrade	Renewals	Disposals	Depreciation	Impairment	Transfers	Valuation	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Easements	460,000	-	-	-	-	-	-	17,000	477,000
Infrastructure - Dam	21,153,695	-	-	-	(706,099)	-	-	21,682,347	42,129,943
Total Infrastructure Property Plant & Equipment	21,613,695	-	-	-	(706,099)	-	-	21,699,347	42,606,943
Comparatives	21,959,256	-	-	-	(328,561)	(17,000)	-	-	21,613,695

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 10 - Financial Instruments

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned Terms & conditions: Deposits are returning fixed interest rates between 4.30% and 4.55% (2023: 1.05% and 4.30%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method Terms & conditions: Unsecured, and do not bear interest. Although the authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authorities boundaries. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities – Interest Bearing Borrowings	Accounting Policy: initially recognised at fair value and subsequently amortised cost, interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 6.05% and 6.15% (2023: 2.80% and 6.05%). Carrying amount: approximates fair value.

Liquidity Analysis

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	41,309	-	-	41,309	41,309
Receivables	210,404	-	-	210,404	210,404
Total	251,713	-	-	251,713	251,713
<u>Financial Liabilities</u>					
Payables	195,605	-	-	195,605	195,605
Borrowings	91,733	323,883	3,596	419,212	353,388
Total	287,338	323,883	3,596	614,817	548,993

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	29,496	-	-	29,496	29,496
Receivables	91,125	-	-	91,125	91,125
Total	120,621	-	-	120,621	120,621
<u>Financial Liabilities</u>					
Payables	67,733	-	-	67,733	67,733
Borrowings	96,645	344,229	97,113	537,987	440,409
Total	164,377	344,229	97,113	605,719	508,142

The following interest rates were applicable to the Authority's Borrowings at balance date:

	2024		2023	
	Weighted Av Interest Rate	Carrying Value \$	Weighted Av Interest Rate	Carrying Value \$
Variable Interest Rates	6.15%	353,388	6.05%	440,409
		353,388		440,409

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Exposure in relation to individual classes of receivables is concentrated within the Authorities boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 11 Uniform Presentation of Financial Statements

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

All Local Government Councils and Authorities have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Authorities finances.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY					
UNIFORM PRESENTATION OF FINANCIAL STATEMENTS					
for the year ended 30 June 2024					
		2024		2023	
		\$		\$	
Income					
Subscriptions		289,386		260,321	
Investment income		762		1,278	
Other Income		270,520		100	
Total Income		560,668		261,699	
Expenses					
Contractual Services		421,404		249,296	
Finance Charges		23,069		18,926	
Depreciation		706,099		328,561	
Other		31,955		42,654	
Total Expenses		1,182,527		639,437	
Operating Surplus / (Deficit)		(621,859)		(377,737)	
Less Net Outlays in Existing Assets					
Capital Expenditure on renewal and replacement of Existing Assets		-		-	
Add back Depreciation Amortisation and Impairment		706,099		328,561	
Add back proceeds from sale of replaced assets		-		-	
		706,099		328,561	
Less Net Outlays on New and Upgraded Assets					
Capital Expenditure on New and Upgraded Assets		-		-	
Add back amounts specifically for new or upgraded assets		-		-	
		-		-	
Annual net impact to financing activities (surplus / (deficit))		84,240		(49,176)	

Note 12 – Contingencies & Assets & Liabilities not recognised in the Balance Sheet

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2024.

Gawler River Floodplain Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 13 - Events Occurring After Reporting Date

There were no events subsequent to 30 June 2024 that need to be disclosed in the financial statements.

Note 14 - Related Parties Disclosures

Key Management Personnel

The Key Management Personnel of the Gawler River Floodplain Management Authority (GRFMA) include the Chairman, Board Members, Deputy Board Members and Executive Officer. In all Key Management Personnel were paid the following total compensation:

	2024	2023
	\$	\$
Salaries, allowances & Other Short Term Benefits		
Executive Officer	-	103,214
Chairperson	14,032	12,100
TOTAL	14,032	115,314

One KMP owns a business from which Services were contracted. Total contracted services from this business was \$59,981.

	Amounts received from Related Party during the financial year	Amounts received from Related Party during the financial year
	2024	2023
	\$	\$
Adelaide Hills Council	57,551	16,042
The Barossa Council	97,983	39,351
Town of Gawler	135,505	24,215
Light Regional Council	77,602	39,351
Adelaide Plains Council	129,061	60,536
City of Playford	137,962	66,600
TOTAL	635,664	246,095

The Authority has been established for the following purposes:

1. To co-ordinate the construction, operation and maintenance of flood mitigation infrastructure for the Gawler River. This purpose is the core business of the Authority;
2. To raise finance for the purpose of developing, managing and operating and maintaining works approved by the board;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation for the Gawler River;
4. Upon application of one or more Constituent Councils pursuant to clause 12.4:
 1. to coordinate the construction, maintenance and promotion and enhancement of the Gawler River and areas adjacent to the Gawler River as recreational open space for the adjacent communities: and
 2. to enter into agreements with one or more of the Constituent Councils for the purpose of managing and developing the Gawler River.

Agenda Item: **5.2**
Committee: **GRFMA Audit and Risk Committee**
Meeting Date: **6 August 2024**
Title: **GRFMA Annual Report 2023/2024**

Recommendation:

That the GRFMA Audit and Risk Committee receives and notes the GRFMA 2023/2024 Annual Report.

The Annual Report of the Gawler River Floodplain Management Authority has been prepared for the period 1st July 2023 to 30th June 2024.

It has been prepared pursuant to Clause 17 of the Charter which requires that the Authority must submit an annual report on its work and operations, including its audited financial statements, to each Constituent Council before 30 September.

See attached for a copy of the GRFMA 2023/2024 Annual Report.

Note: the 2023/2024 Annual Financial Statements are to be inserted in the report following consideration and adoption of recommendation of agenda Item 5.1 of the 06/08/2024 GRFMA Audit and Risk Committee meeting.



The Barossa Council

ANNUAL REPORT 2023-24

Gawler River Floodplain Management Authority

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



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2. **Gawler River Floodplain Management Authority (GRFMA)**
3. **Governance**
4. **Evaluation of Performance Against the Business Plan**
5. **Financial Statements 2023-24**

Chairman's Report

The 2023-24 financial year has seen the GRFMA take significant steps in defining a strategy to deliver key infrastructure, policies and programs that are fundamental to achieving the goals set out in its Charter; the Gawler River flood mitigation.

This has been mainly achieved by progressing two key reports: the GRFMA Business Case; and the GRFMA Stormwater Management Plan (SMP).

With a foundation developed over recent years the expectation for the GRFMA now is to finalise ongoing investigations and develop a suitable funding package that can deliver the required infrastructure and programs.

Consequently, completion of the Business Case and SMP are the immediate priorities for the GRFMA.

GRFMA Business Case

During the past year the GRFMA continued to work closely with the Department of Environment and Water (DEW), the Stormwater Management Authority (SMA) and other State Government agencies such as SA Water, to deliver a Business Case that focussed on improving flood protection in the Gawler River.

The Business Case concluded that flood management of the Gawler River could be a transformative project for the Northern Adelaide Plains that will increase the resilience of the community and deliver a suite of measures to mitigate the frequency and impact of flood events in the river. The cost-benefit analysis undertaken in the Business Case shows a very strong case for investment.

The initiatives recommended in the Business Case provide complementary benefits for the management of flood and comprise the following:

- Increasing the height of the Bruce Eastick Dam on the North Para River (nominally a 10-metre increase in the height of the dam wall);
- Improving planning controls for developments near the Gawler River that will reduce the likelihood of flood and the impacts of flood inundation on new developments;
- Implementing a Community Flood Awareness Campaign; and
- Undertaking the repair and maintenance of existing riverside levee banks in the lower Gawler River, which play a critical role in constraining floodwaters to the river channel during high flow events and reducing potential damage of flood.

A review of the Business Case, undertaken by a State agency, Infrastructure South Australia (ISA), recommended additional work be undertaken to facilitate a fully informed investment decision. This work is aimed at refining the dam design and involves an update of hydrology studies and more detailed investigations on the condition of the existing dam structure, to ensure that it is capable of accommodating the proposed upgrades. Both may result in a reconfiguration of the dam raising and should therefore be undertaken as a priority in the next stage of design.

The GRFMA endorses both the recommendations in the Business Case and of the ISA review and is progressing the further investigative work as a matter of urgency. Once the inputs are refined and assessed, the GRFMA will further engage with the State and Federal governments and the Constituent Councils to develop and agree a suitable funding strategy.

Through DEW, the GRFMA is seeking funding from the Federal Government's Disaster Ready Fund to start developing a comprehensive Community Awareness Program, recognising that such a program must be ongoing to be effective.

Stormwater Management Plan

Since 2020, the GRFMA has worked with DEW, the SMA, Green Adelaide and Northern and Yorke Landscape Boards, to develop a comprehensive Stormwater Management Plan (SMP) for the Gawler River environs.

A draft SMP was presented to the SMA during this year with the feedback that further investigations were required to ensure the report met the scope outlined by the SMA which is responsible for its approval.

These investigations have commenced, and the expectation now is for the final draft of the SMP to be finalised in the first quarter of 2024-25.

The Board

The GRFMA acknowledges and thanks the following retiring Board members for their significant contributions to the Authority:

- Ms Sheree Schenk
- Mr Martin McCarthy
- Mr John Lush

A special thanks to Mr Ian Baldwin for the significant contributions of outgoing Independent Member Chairperson, to the activities of the Board over a 17-year period, noting several key initiatives Ian has led namely: Gawler River Flood Mitigation Business Case; Stormwater Management Plan; GRFMA Charter Review; and the Cost Contributions Model.

The Board welcomes its new members: Mr Jake McVicar, Mr Dante Mazzeo and Mr Thomas Jones.

Gawler River Floodplain Management Authority (GRFMA)

The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

Purpose of the GRFMA

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.



The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.



The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- To raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;

- To advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- To facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- To provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.

Governance

The Board

The Authority is governed by the Board of Management. The Board comprises:

- One independent person, who is not an officer, employee, or elected member of a constituent council, to be appointed as the Chairman of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six constituent councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council.

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairman & Independent Member	Mr Lino Di Lernia	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Ms Natalie Armstrong
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr Dante Mazzeo Mr Tom Jones
The Barossa Council	Cr Bruce Preece Mr Jake Mc Vicar	Ben Clark
Town of Gawler	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
Light Regional Council	Cr Michael Phillips-Ryder Mr Richard Dodson	
City of Playford	Cr Clinton Marsh Mr Greg Pattinson	Cr Peter Rentoulis Mr Dale Welsh

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months.

Any Constituent Council, the Chairman or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am; excepting December which is held on the second Thursday.

Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 17 August 2023 – Town of Gawler
- Thursday 19 October 2023 – Adelaide Plains Council
- Thursday 14 December 2023 – City of Playford
- Thursday 15 February 2024 – Light Regional Council
- Thursday 18 April 2024 – Adelaide Hills Council
- Thursday 20 June 2024 – The Barossa Council

One Special Board Meeting:

- Thursday 27 July 2023 – City of Playford

Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the plan.

The Members of the Panel are:

- Mr Lino Di Lernia, Independent Member, Chairman
- Ms Katharine Ward Flood Management, DEW
- Vacant, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative,
- Mr Shaun Fielding, City of Playford. Council representative,
- Mr David Hitchcock Executive Officer

No formal meetings of the Panel were held; however, Panel members provided out of session assistance and advice to DEW to facilitate delivery of the Gawler River Flood Management Business Plan.

Audit and Risk Committee

An Audit and Risk Committee has been appointed to review:

- The annual financial statements to ensure that they present fairly the situation to the Board; and
- The adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held five (5) meetings during the year:

- 7 August 2023
- 7 December 2023
- 5 February 2024
- 5 April 2024
- 4 June 2024

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairman
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years, until 30 June 2026.

Executive Officer

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

External Auditor

Dean Newbery and Partners are the appointed external auditor for 2023-24.

On 14 December 2023 the GRFMA Board reappointed Dean & Newbery Pty Ltd as GRFMA External Auditor for a term of three plus two years, effective 1 July 2024.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA.

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti – Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement
- Information Asset Management Policy

The purpose of these policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters considered under Section 90 of the Local Government Act 1999.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	89	3 1 1	S 90(3)(a) S90(3)(k) AS90 (3) (b)(i)(ii)	3 1 1	5
Technical Assessment Panel	0	0		0	0
Audit Committee	31				0

Freedom of Information

No Freedom of Information requests were received during the year.

Strategic Plan

The GRFMA Strategic Plan 2021-26 is arranged under three themes, each with its own objective, related to the outcomes to be pursued.

Theme 1: Design, build, and maintain physical flood mitigation infrastructure.

Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.

Theme 2: Develop and evolve key relationships.

Objective: To maintain key relationships that are most important to the Authority achieving its purpose.

Theme 3: Ensure good governance and ongoing financial sustainability.

Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

Priority Actions 2023-24

Work to facilitate delivery of the objectives of the Gawler River Stormwater Management Plan.

The Gawler River Stormwater Management Plan (SMP) is the key GRFMA document to assist in determining physical and other works required to reduce the risks and impacts of flooding.

Work is ongoing to finalise the SMP. Delays have occurred due to the need for more information to be included in the document. It is anticipated the document will be at final draft during the first quarter on 2024-25.

Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits.

The default policy position of the Authority has been for a 1 in 100-year design standard. Reviewing that policy position through consideration of the costs and benefits of various design standard scenarios will assist in identifying appropriate standards.

This is being undertaken as part of the process for completion of the Gawler River Flood Management Business Case.

In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.

A schedule of works is to be consolidated from the recommendations from the completed GRFMA Gawler River Stormwater Management Plan and the Department for Environment and Water (DEW), Gawler River Flood Management Business Case. Funding will be sought from the State and Federal Governments and where appropriate commercial investment.

The GRFMA has a copy of the Business Case and the ISA Gawler River Flood Management Gate 2 Recommendation Action Plan which identifies recommendations for consideration and designation of responsible partners, DEW and GRFMA.

The GRFMA has sought constituent council support for funding to complete the Business Case.

Working with the Constituent Councils, develop a framework to clearly articulate the respective roles and responsibilities of the Authority and the Councils and suitable partnering arrangements to maintain a low-cost base for the Authority.

Identification of partnering opportunities within the capacities of the councils (e.g., in relation to monitoring information about climate change and climate change policy, and water policy) in delivering the functions, operations and project management required of the Authority would help to keep the Authority's administrative costs low.

Constituent councils are providing partnering opportunities and support to the GRFMA, where relevant.

Continue to advocate for improved governance and funding arrangements for flood avoidance, resilience, and mitigation in South Australia.

With frontline experience the Authority is well positioned to develop a narrative about changes that are required to improve governance and funding arrangements for flood avoidance and mitigation. The Authority will continue to work with the Department for Environment and Water, in consultation with constituent councils, on implementation and funding arrangements for the State Government funded Gawler River Flood Mitigation Business Case.

The GRFMA has sought constituent council support for funding to complete the Business Case. The GRFMA is undertaking work to develop a suitable funding strategy (which is to be finalised in consultation and in agreement with constituent councils)

Assist the Constituent Councils in communicating with general communities and specific interest groups in relation to flood mitigation for the Gawler River.

Communication with communities is likely to be a joint activity between the constituent councils and the Authority.

DEW has facilitated a Disaster Ready Grant application for funds to plan/prepare a community flood awareness campaign for Gawler River. The application has been prepared with DEW as the applicant with SES and GRFMA as project partners.

Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☒ Key Outcomes Summary prepared and sent to Councils following GRFMA meetings.
Maintain effective Regional Subsidiary	December	On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.	☒ Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms. ☒ Effective 1/05/2024. ☒ Mr Lino Di Lernia has been appointed to the position of GRFMA Chairman, Independent Member, for 3 years, concluding 30/4/2027.
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☒ Dean Newbery has been reappointed as GRFMA's external auditor for a term of three years with a two-year option, effective 1 July 2024. ☒ Appropriate levels of insurance reviewed in July 2023.
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	☒ June 2023 - Business Plan 2023- 2024 adopted. ☒ June 2024- Achievements against the Business Plan 2023-2024 presented.
Annual Budget	By 31 st March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	☒ 2024 - 2025 Draft Budget forwarded in March 2024 to consistent councils for consultation. ☒ Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee.
Subscriptions	June December	Send half year subscriptions to Council.	☒ All first half subscriptions paid. ☒ 5 Second half subscriptions paid (Remaining subscription paid July 2024).
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	☒ Key Outcomes Summary prepared for meetings. ☒ Annual Report forwarded electronically to Councils.

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Governance	Ongoing	Policies and new management framework documents developed and reviewed.	☑ Independent review of GRFMA policies completed April 2023. ☑ Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long-Term Financial Plans. ☑ Charter Review 2 Funding Model adopted April 2023. ☑ The GRFMA Audit and Risk Committee (Chairperman and the two Members) have been reappointed from 1 July 2024 until 30 June 2026.
Annual Operations		Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual. Periodical inspections of BENPFM dam and lands Removal of deposited flood debris at upstream wall of BENPFM Dam Continuation of the revegetation program around land associated with the BENPFM Dam. Weed control	☑ Ongoing. Programmed management costed and funded in 2023/2024 draft Budget. ☑ Ongoing. ☑ As required. Ongoing, within budgeted funds, in collaboration with Light Regional Council. Grant funding for further revegetation to be sought. ☑ Annually as required. ☑ Annual land management lease not continued beyond May 2024.

Financial Statements 2023-24

1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

Agenda Item:	5.3
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	6 August 2024
Title:	Information Asset Management Report and Manual

Recommendation:

That the GRFMA Audit and Risk Committee.

- 1. Notes the Information Asset Management Report.**
 - 2. Receives a progress report on recommendations at the December 2024 meeting; and**
 - 3. Adopts the Information Asset Manual.**
-

The GRFMA Executive Officer has been working with DoxLite consultancy to develop an Information Asset Management (IAM) Framework for improving information management (IM) efficiencies and compliance in a digital environment.

Namely the Information Asset Management Framework Project.

The project consisted of a three-step approach:

Step 1 – development and authorisation of an Information Asset Management Policy in line with the SRSA Information Management Standard, appropriate to the Authority's size, purpose and associated risks.

Step 2 – development of a Business Classification Scheme and procedures for:

- Information Classification
- Information Digitisation
- Information Disposal
- Information Technology and Security
- Using digital/electronic signatures

Step 3 – identification of digital storage and system requirements. This step looked at what the Authority requires regarding storage capacity, security and accessibility, and what software systems are required to facilitate the identified requirements such as digital storage and digital/electronic signatures.

The project has now been completed with the provision of the IAM Framework Project Report and the Information Asset Manual which incorporates the program, plan, policy and procedures.

Project outputs

Activities undertaken throughout the year have resulted in the following outputs:

1. Self-Assessment 2023 including identified priorities and maturity survey responses.
 2. Certified Physical Information Asset Destruction.
 3. Information Asset Management Policy (GB85/23).
-

4. Digital Information Asset Management and Storage Solution.
5. Information Asset Management Manual (Dra 6, Word and PDF) and Information Asset
6. Control Register (Excel.)

Summary of Recommendations with actions undertaken to date identified in italics at the relevant recommendation

1. Ulise the IAM Self-Assessment Tool annually to measure IAM improvements and identify areas for future improvement. *Ongoing*
2. Continue with annual destruction of eligible physical information assets as needed. *Ongoing*
3. Transfer the remaining Minute Book 2014-2020 to SRSA for permanent retention. To be actioned in programmed work
4. At the next Policy review, replace the term 'Agency' with 'Authority' as appropriate. *Noted*
5. Review the *IAM Manual* annually to modify as necessary where implementation identifies inconsistencies, gaps or updating due to changes in SRSA requirements. *To be actioned in programmed work*
6. The Authority purchases a Microsoft 365 (M365) Business Basic Plan with ADR as an add-on to ensure data is stored in the Australia/Pacific region. The EO is either the Administrator and a User with a Board Member also a User, or a Board Member is the Administrator with the EO as a User. *M365 licence already held. Data now stored on onedrive from 1 July 2024. Yet to check the ADR and Board Member administrator option.*
7. Continue utilising DocuSign for compiling and signing PDF files. *Ongoing*
8. Board Members, the Executive Officer, Employees and Volunteers undertake IAM awareness training as part of the induction process, if not previously undertaken. SRSA online module 'An Introduction to Information Management' is used for this purpose. Course content may be modified from time to time. *EO has undertaken awareness training. Inquiry of status of Board members training to be undertaken.*
9. The Accredited FOI Officer must have undertaken related Freedom of Information training available from SRSA. The Executive Officer, when not the Accredited FOI Officer, needs to have undertaken the minimal level of FOI General Awareness training.
Accredited FOI Officers - Parliamentary debate indicates that the rationale behind the designation of an Accredited FOI Officer was to ensure that FOI determinations were made at a sufficiently senior level. To assist in achieving this outcome the Principal Officer of an agency is automatically an Accredited FOI Officer under section 4 of the Freedom of Information Act 1991 (FOI Act). Under the FOI Act, Principal Officer, in relation to an agency, means – (a) if the agency consists of a single person (including a corporation sole but not any other body corporate) – that person;

Refer attached Information Asset Management Report and Manual



Physical Information Assets
Disposal ♦ Archiving ♦ Digitisation
End to End Processing and Project Management
IAM Framework Project Report

Gawler River Floodplain Management Authority

Information Asset Management Framework Project

July 2023 – June 2024

DoxLite

8 July 2024



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Acronyms

ADR – Advanced Data Residency – a M365 add-on for selecting the region where M365 data, including OneDrive is stored.

Disposal – includes destruction and transfer to another agency. All disposal actions must be authorised. Information assets must not be destroyed, sold, donated or given away without DfE IMU authorisation.

EO – Executive Officer of GRFMA

GDS – General Disposal Schedule

GRFMA – Gawler River Floodplain Management Authority

IGG – Information Governance Guideline (SRSA)

Information Asset - includes records and data

IAM – Information Asset Management

Item – as small as a single document or as large as an entire box or carton.

LM – Linear metre (storage shelf space)

NAP – Normal Administrative Practice for disposal of unofficial / non-business information.

Processing – identifying the information asset type, sentencing, listing, cleaning and boxing.

SRSA – State Records South Australia

Environmental Sustainability Statement

DoxLite's business activities are conducted in a fully digital environment. All business documentation including quotes, invoices, reports and information asset registers are maintained in digital format. All work processes and practices are designed, and frequently reviewed, to minimise negative impacts on the environment. Practices are based on the principles of **Reduce, Reuse and Recycle**.

Reducing practices include:

- limiting the use of new consumables by reusing.
- minimising physical space requirements through efficient packing of physical items to reduce the quantity of containers (boxes and folders) required.

Reusing practices include:

- reusing consumables, including boxes, plastic sleeves, binders, folders and fasteners (metal and plastic), as many times as practical.
- using consumables made for recycled products including paper twine for tying bundles, bio-degradable packing tape, paper, folders and boxes whenever appropriate and available.

Recycling practices include:

- consumables that cannot be reused are appropriately recycled.
- removing plastics and other non-metal contaminants, from document destruction consignments to reduce chemical usage in the paper recycling process.



Introduction

This report seeks to inform the Authority of the achievements resulting from the Project to develop an IAM Framework for improving information management (IM) efficiencies and compliance in a digital environment. The project outline proposed a three-step approach:

Step 1 – development and authorisation of an Information Asset Management Policy in line with the SRSA Information Management Standard, appropriate to the Authority's size, purpose and associated risks.

Step 2 – development of a Business Classification Scheme and procedures for:

- Information Classification

- Information Digitisation

- Information Disposal

- Information Technology and Security

- Using digital/electronic signatures

Step 3 – identification of digital storage and system requirements. This step looked at what the Authority requires regarding storage capacity, security and accessibility, and what software systems are required to facilitate the identified requirements such as digital storage and digital/electronic signatures.

Due to SRSA introducing the [Self-Assessment Tool](#) for measuring IAM maturity and [The Information Governance Guideline](#) with the requirement to develop and implement an IAM Program, Step 1 and 2 were adjusted to deliver a holistic *IAM Manual*. As a result, considerably more elements have been provided than originally planned. The policy and procedures are now included in the *IAM Manual* along with four other elements to support ongoing IAM in a digital environment.

Undertaking the Self-Assessment and providing a response to the SRSA IAM Maturity Survey were also additional to the original project plan and quotation.

This Report summarises activities and provides suggestions and recommendations related to implementation of the *IAM Manual* and future activities.

Project Activities

Self-Assessment Tool

The self-assessment tool was utilised to undertake an assessment of the Authority's maturity in compliance with SRSA Standards and Disposal Schedules. This created a baseline for measuring future improvement. While the baseline score was low, the development and implementation of the *IAM Manual* will see significant improvement in compliance for all IAM Principals and Behaviours within the first year.

The self-assessment tool results were utilised to respond to the SRSA Maturity Survey, submitted by the EO on 18 August 2023, well before the due date of 15 November 2023.

SRSA recommends the self-assessment be undertaken annually, as indicated in the *IAM Manual* (Draft 6) provided to the EO on 27 June 2024. SRSA will issue maturity surveys regularly with a frequency yet to be determined but likely to be every 3-5 years.

Recommendation

1. Utilise the IAM Self-Assessment Tool annually to measure IAM improvements and identify areas for future improvement.

Disposal

Annual destruction of eligible, physical information assets was undertaken in September 2023. Disposal was authorised and a certificate of destruction provided, as required under the Information Asset Disposal Procedures provided in the *IAM Manual*.

Recommendations

2. Continue with annual destruction of eligible physical information assets as needed.
3. Transfer the remaining Minute Book 2014-2020 to SRSA for permanent retention.

IAM Policy

The *IAM Policy* was developed and submitted to the EO in September 2023 and Endorsed by the GRFMA Board on 19 October 2023 as GB85/23. The *IAM Policy* is to be reviewed every three years. A copy of the policy is included in the *IAM Manual* which is to be reviewed

annually. Since endorsement, the EO has identified some instances where the term 'Agency' should be replaced with 'Authority'

Recommendation

4. At the next *IAM Policy* review, replace the term 'Agency' with 'Authority' as appropriate.

IAM Manual

The *Information Asset Management Manual*, based on SRSA information governance model was developed over several months and in consultation with the EO. The *Information Asset Control Register* (Excel) provides additional details on some elements of the *IAM Manual* which now incorporates the following elements:

1. Information Asset Audit
2. Value and Risk Assessment
3. Information Asset Management Plan
 - 3.1 Policy & Procedures
 - IAM Policy
 - Information Asset Business Classification, Titling and Filing Procedures
 - Information Asset Digitisation Procedures
 - Information Asset Disposal Procedures
 - Digital Signature Procedures
 - 3.2 Defined Resources, Roles and Responsibilities
 - 3.3 Access and Release Schemes
 - 3.4 Security Controls
 - 3.5 Privacy Protection and Consideration
 - 3.6 Disposal Determinations
 - 3.7 Compliant Systems
4. Education

5. Self-Assessment and Reporting

Appendix A: NAP Guidelines - Destruction of Unofficial Records

Appendix B: Business Classification Scheme

Appendix C: Risk Assessment Matrix

Appendix D: Disposal Authorisation Proforma

The *IAM Manual* needs to be reviewed annually to check that links are correct, update with any changes to SRSA requirements or include further details or elements identified from the annual self-assessment results. The first year of implementation might identify some areas for modification therefore allow 2-6 hours for the first review in October 2025. Subsequent reviews should be more routine, checking and updating of SRSA requirements, with less modification required.

Recommendation

5. Review the *IAM Manual* annually to modify as necessary where implementation identifies inconsistencies, gaps or updating due to changes in SRSA requirements.

Digital IAM and Storage System Requirements

The Authority, with no physical office or employees, governed remotely by a Board of Members with operational management and administration outsourced to a Contractor working part-time (.2 FTE), has unusual parameters and requirements. Software applications with dedicated information asset management capabilities such as an EDRMS (Objective, Content Manager/TRIM, MAGIQ) were quickly dismissed as too expensive and overly complex to implement given the Authority's context.

M365 Business Basic, utilising OneDrive for digital information asset management based on the policy, procedures and other elements of the *IAM Manual*, was deemed the most appropriate solution available at this time, for what is essentially a single user situation.

An account under a M365 Business Basic licence (~\$110 p.a.), utilising any or all MS Office applications and OneDrive specifically for digital IAM and storage meets the requirements of the *IAM Manual* provided. Under this licence, Advanced Data Residency (ADR) add-on should be select to ensure data storage in Australia/Pacific Region as required for some SA Gov agencies (~\$36 p.a.).

An Adobe Acrobat Pro licence for creation, manipulation, sharing and signing (DocuSign) of PDF files locally (on a PC or laptop), online and on mobile devices could also be purchased (~\$370 p.a.). An Adobe Acrobat Pro licence includes many other tools such as Redaction, Combining and Editing which are likely to be useful for operational tasks.

The Authority does not currently have any physical or digital space to store its information assets. Digital and physical information assets are handed from the outgoing to the incoming EO. To demonstrate some level of ownership, the Authority should own the M365 Business Basic licence, adding and removing Administrator and Users as the Contractor and Members change. This could be achieved by ensuring that the EO and one current Member are added, with one having Administrator rights. The Administrator then must ensure that Users and rights are removed and added as required due to EO or Member changes. The EO must be added as a User even if they are also the Administrator. It is the Administrator that can add and remove Users to the licence.

In this scenario, the EO engaged would need to have their own M365 licence, not necessarily Business Basic, to access the Office 365 applications, or the Authority pays for a more expensive plan to include the Office 365 suite of applications within the Business Basic licence. In a scenario where the EO has their own M365 licence and installs the Authority's M365 application on the same device (PC or laptop), a separate profile specifically for GRFMA may be preferable.

Utilising OneDrive in this scenario allows for digital information assets to be managed locally (on a PC or laptop) and automatically synchronised with the online version, meaning that there are effectively two instances of all data and that, with login details, M365 can be accessed from any computer with internet access. Microsoft has recently released a beta version of M365 Backup. DoxLite is monitoring progress and reviewing to determine costs (currently \$0.15/Gb/month) and where the additional backup data is stored, especially in instances where the ADR add-on has been purchased.

Recommendations

6. The Authority purchases a M365 Business Basic plan with ADR as an add-on to ensure data is stored in the Australia/Pacific region. The EO is either the Administrator and a User with a Board Member also a User, or a Board Member is the Administrator with the EO as a User.
7. Continue utilizing DocuSign for compiling and signing PDF files.

Project Outputs

Activities undertaken throughout the year have resulted in the following outputs:

1. Self-Assessment 2023 including identified priorities and maturity survey responses.
2. Certified Physical Information Asset Destruction
3. *Information Asset Management Policy* (GB85/23)
4. Digital Information Asset Management and Storage Solution (provided via email on 03/06/2024 and updated in this Report).
5. *Information Asset Management Manual* (Draft 6, Word and PDF) and *Information Asset Control Register* (Excel)

All final/latest version outputs are stored in the **DoxLite** OneDrive folder [GRFMA Share Files](#) (password protected). This folder is updated as outputs are developed. The folders or individual files can be imported into the Authority's OneDrive for storage and management.

Summary of Recommendations

1. Utilise the *IAM Self-Assessment Tool* annually to measure IAM improvements and identify areas for future improvement.
2. Continue with annual destruction of eligible physical information assets as needed.
3. Transfer the remaining Minute Book 2014-2020 to SRSA for permanent retention.
4. At the next Policy review, replace the term 'Agency' with 'Authority' as appropriate.
5. Review the *IAM Manual* annually to modify as necessary where implementation identifies inconsistencies, gaps or updating due to changes in SRSA requirements.
6. The Authority purchases a M365 Business Basic Plan with ADR as an add-on to ensure data is stored in the Australia/Pacific region. The EO is either the Administrator and a User with a Board Member also a User, or a Board Member is the Administrator with the EO as a User.
7. Continue utilizing DocuSign for compiling and signing PDF files.

Conclusion

I gratefully acknowledge David Hitchcock's assistance and patience with the process of developing the *IAM Manual* and identifying the unique circumstances of the Authority and its operational management. His review and comments on several drafts were thoughtful and informative.

I look forward to a continued relationship with GRFMA as needs and requirements arise. To this end I have taken the liberty of supplying a quotation for up to 10 hours in 2024/2025 to implement some of the above recommendations, specifically Recommendations 1, 2 and 3, and responding to ad hoc enquiries related to implementation of the *IAM Manual* and related matters.

Deb Leigo


DoxLite

08/07/2024

Appendix A: Recordkeeping Requirements

The following information provides a brief overview of recordkeeping principles, characteristics and categories of records which will assist in understanding elements of the *IAM Manual* and implementing recommendations to improve recordkeeping practices.

Principles

State Records SA (SRSA) [Information Management Standard](#) is based on five principles:

1. The value of information is known.
2. Information is created and managed appropriate to risk.
3. Ownership of information is assigned.
4. Information can be relied upon.
5. Information is available as required.

Characteristics

[ISO AS 15489.1:2017](#) prescribes that authoritative records require the characteristics of:

1. Authenticity – can be proven to be what it purports to be, created or sent by the purported agent at the purported time.
2. Reliability – contents can be trusted as a full and accurate representation of the transactions, activities or facts to which they attest, and which can be depended upon in the course of subsequent transactions or activities.
3. Integrity – complete and unaltered.
4. Useability – can be located, retrieved, presented and interpreted within a reasonable and efficient timeframe.

Categories

Generally, records fall into one of five categories:

1. Facilitative records - unofficial documents (records) including duplicates (copies), reference material (unsolicited, promotional, not produced by the Council), drafts and rough notes not intended for further use, and system printouts used to verify data. These items may be destroyed under [NAP](#) and are also covered by GDS 40v1: 92 (FACILITATIVE RECORDS).

2. Temporary short term – most financial and some administrative records, generally with a minimum retention period of 2 or 6 years.
3. Temporary long term – records related to workers compensation, policies, personnel (e.g. staff and volunteers) and hazardous materials (e.g. building maintenance, chemical use) with minimum retention periods ranging from 20, 30, 45 and 60 years.
4. Embargoed records – classes of records which must not be destroyed until an official review has been completed. Currently this applies to records of relevance to various Royal Commissions into vulnerable people including child abuse, children in care and indigenous children, due for review in 2024, and Native Title claims.
5. Permanent records – high level and critical records required for transparency, legal and historical purposes, to be preserved and maintained in perpetuity (forever, or at least hundreds of years).

Risk Assessment

All SRSA disposal schedules provide a minimum retention period for each record class. In all instances records may be retained for longer periods. Minimum retention periods are prescribed in [GDS 40](#) and the Native Title disposal freeze [GDS 16](#). Retention periods can be increased where applicable to meet specific business needs and risk profiles, however:

- extensions should be justified and documented.
- legal matters, investigations and Freedom of Information applications, for example, may warrant extended retention periods.
- ‘just in case’ or risk aversion (unjustified retention) should be avoided.

Digital First Strategy

SA Government has a ‘digital first’ policy ([Information Management Standard](#) page 3:

2.4 manage information assets digitally unless there are specific reasons for keeping hardcopy information assets;

Born digital information assets should be managed in their original, digital format, until such time as SRSA can accept digital transfers or the temporary items become eligible for destruction with authorisation. There is no need to print for retention and storage.

GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

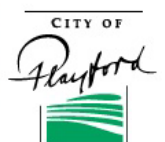
INFORMATION ASSET MANAGEMENT MANUAL

Incorporating the INFORMATION ASSET MANAGEMENT PROGRAM, PLAN, POLICY and PROCEDURES



The Barossa Council

Gawler



GAWLER RIVER FLOODPLAIN MANAGEMENT AUTHORITY

Address: 266 Seacombe Road Seacliff Park, South Australia 5049
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Email: eo@grfma.com
Website: www.gawler.sa.gov.au/grfma

1. INFORMATION ASSET MANAGEMENT MANUAL

Strategic Reference:	Information Asset Management
File Reference:	GRFMA, 7.0 Information Asset Management, 7.1 Manual
Responsibility:	Executive Officer
Applicable Legislation:	State Records Act 1997, Freedom of Information Act 1991, Local Government Act 1999, GRFMA Charter 2020
Related Policies/Codes:	Access to Meetings and Documents Policy Freedom of Information Statement
Related Procedures:	As approved by the Executive Officer and included in this Information Asset Management Manual containing the Information Asset Management Program and Plan
External Regulations	Local Government Act 1999 State Records Act 1997 Freedom of Information Act 1991
Adopted:	[DD/MM/YYYY]
Minutes Reference:	[GB##/24]
Revision Number:	1
Frequency of Review:	Annual as part of the Self-Assessment and Reporting Process
Next Review Due:	October 2025

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ACRONYMS AND DEFINITIONS

Access Derivatives	Compressed copies of the Digitised Hard Copy Information Asset created for dissemination and access
Authority	Gawler River Floodplain Management Authority
ASP	Approved Service Provider (as approved by SRSA)
BCS	Business Classification Scheme is a structure for arranging and managing information assets according to their function, activity and retention period (value).
Compromise	Includes, but not limited to, loss, misuse, interference, unauthorised access, unauthorised modification, unauthorised disclosure of Information Assets
Converted	Hard Copy (physical) Information Assets that have undergone a process of change from analogue to a permanent digital format.
Digitised	A hard copy information asset that has undergone a scanning process, resulting in conversion to a digital format, either for access (derivative) or preservation (surrogate) representation.
Disposal	The process of either permanently destroying or transferring custody or ownership of information assets.
EDRMS	Electronic Documents Records Management System. Software applications designed specifically for the management of collated information assets and items.
EO	Executive Officer
FOI	Freedom of Information
GDS	General Disposal Schedule
Hard Copy	Physical information assets as opposed to digital. The term is used in relation to digitisation. Previously referred to as “hard copy source records”, the preferred term is “physical information assets ”.
In Place	The practice of managing information assets within the software application where they are created as opposed to transferring to a dedicated EDRMS .
Information Asset (IA)	Includes data and records in any format, where it is created or received through the conduct of the Authority’s business. Usually applies to a series or system rather than an individual Item .

IAM	Information Asset Management
ICT	Information and Communication Technology
Item	A single Information Asset (physical or digital) of evidential value to the Authority. The term Item is used to distinguish from a series, collection or data sets managed In Place rather than within a dedicated EDRMS .
Master	Applied to the original or permanent version of an Item . Particularly used to refer to the hard copy source record that has been digitised and retained for as long as needed as digitisation process and digital storage are not fully compliant with SRSA Standards. Master versions must not be destroyed until after the minimum retention period has been reached.
NAP	Normal administrative Practice
Plan	Information Asset Management Plan
Program	Information Asset Management Program
RADL	Records Access and Description List
SRSA	State Records of South Australia

INFORMATION ASSET MANAGEMENT PROGRAM



Collectively, these elements will assist in developing a clear strategic direction for the management of information assets as well as foster a good information management culture with a view towards continuous improvement.

A Program should support broader strategic and corporate goals and objectives, carrying the same executive level commitment.

The following steps, in any order, assist to develop and implement a Program:



1. Information Asset Audit

Undertake an information asset audit to identify what information assets are held. The identified information assets must be linked back to the business activities and functions.



2. Value and Risk Assessment

Assess and value what information assets should be created to support an agency's business and regulatory requirements. To do this, consider legal and regulatory requirements, associated risks and business objectives.

Identify and manage risks associated with not creating information assets to support requirements. This can be achieved by undertaking a value and risk assessment.



3. Information Management Plan

A Plan provides practical direction for implementing a Program. The Plan should be based on the outcomes of the information asset audit and value and risk assessment and identify information priorities.



4. Education

Induct and train staff on the Program. A large part of the success of a Program relies on the commitment of staff to information management policies and procedures and an awareness of their information management responsibilities.

Educating staff in the value and management of information is key to fostering a culture of good information management.



5. Self-assessment and Reporting

Continue to formally assess and review the Program using the Self- Assessment Tool (Tool). This assessment can also assist agencies to understand gaps in their Program and can be used as a first step in the review of the Program.

1. INFORMATION ASSET AUDIT

All the Authority's digital information assets are stored and managed within **M365** (Basic Business licence). Physical information assets are stored and managed in a **Physical** filing system. All information Assets must be handed over to the Authority or the Authority's representative at the termination of the Executive Officer's Contract.

The Executive Officer and other Contractors are likely to utilise a range of software applications (business systems) to manage activities or tasks. Examples include MYOB for financial management and Adobe DC Pro for digital signatures (DocuSign). Licences for these software applications are the responsibility of the Contractor who will ensure that all required information assets such as reports, data sets and signed documents are captured into the Authority's OneDrive for management. Outgoing Contractors must ensure that all relevant data is exported from software applications in an accessible and useable format, to be retained for as long as needed with the capability of being imported into another compatible software application.

Further details are included in the *Information Asset Control Register* sheet 'Audit' (Excel).

Information Assets	BCS	Locations	Owner/Administrator
Board and Committee proceedings including agenda, supporting documents and minutes.	1.0 Board and Committees	M365 / Physical / SRSA	GRFMA / EO
Annual Reports and material produced for public information.	2.0 Publications	M365 / SRSA	GRFMA / EO
Dam proposals, construction, inspection and maintenance including plans, maps, reports and images.	3.0 Infrastructure Management	M365 / SRSA	GRFMA / EO
Accounting including invoices, Profit & Loss Reports, Budgets Audit Reports	4.0 Finance	M365 / Physical	GRFMA / EO
Asset management, long-term financial and strategic management plans	5.0 Strategic Management	M365	GRFMA / EO

Routine operational items including enquiries, drafts, planning and preparation of budgeted activities, managed in subject files.	6.0 Admin	M365	GRFMA / EO
Member case files including applications, declarations and inductions	6.1 Member Management	M365	GRFMA / EO
IAM Manual, Control Register, Self-Assessment, SRSA survey Responses, Destruction Authorisations, Reports, SRSA Transfers (including proposals, series and consignment descriptions and transfer receipts),	7.0 Information Asset Management	M365	GRFMA / EO

2. VALUE AND RISK ASSESMENT

Value of assets increases when the consequence of not creating, retaining and managing securely increases. Risk is measured based on the consequences of non-compliance with internal operational needs and external legislative requirements. The [Risk Assessment Matrix is included as Appendix C](#).

In addition to the requirements of the Local Government Act and GRFMA Charter, under the State Records Act 1997, Part 5, Clause 16, inadequate information asset management may be reported to the Minister and intentional unauthorised destruction or damage to information assets incur a maximum penalty of \$10,000 or 2 years imprisonment (Clause 17).

Further details are included in the *Information Asset Control Register* sheet 'Audit' (Excel).

Information Assets	BCS	Business Objectives	Legislative/Regulatory Requirements	Associated Risks with not creating and retaining	Risk Rating
Board and Committee Proceedings	1.1 1.2 1.3	Document decision making, ensuring accountability and historical reference.	Local Government Act 199, Schedule 2. State Records Act 1997, Part 5	Lack of accountability and documented evidence of decision making. Inadequate information asset management.	Extreme Risk
Annual Reports	2.1	Summary of activities of the past year provides public transparency, retained permanently for accountability and historical purposes.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance and summary for historical evidence. Inadequate information asset management.	High Risk

Other Publications	2.2	Ad hoc presentation of information for public consumption	Open Data Principle	Lack of proactively releasing information on activities and progress with projects.	Low
Infrastructure Management	3.1 3.2 3.3 3.4	Documenting the process of construction and management of significant infrastructure requiring ongoing active management.	LGA Schedule 1A Environment Protection Act Native Title Act, SA 1994 / Cth 1993 Native Vegetation Act 1991 Natural Resources Management Act 2004 Water Resources Act 1997 Planning, Development and Infrastructure Act 2016 State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management leading to series consequences including potential loss of life. Inadequate information asset management.	Extreme Risk
Finance	4.0	Financial accountability and management of funds for current and long-term sustainability.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management. Inadequate information asset management.	High Risk
Strategic Management	5.1 5.2 5.3 5.4	Planning for ongoing sustainability of fiscal assets and infrastructure.	Local Government Act 199, Chapter 8 Administrative and financial accountability. State Records Act 1997, Part 5	Lack of compliance, accountability, evidence and information required for ongoing management. Inadequate information asset management.	High Risk

Admin	6.0	Operational planning and routine business activities	GRFMA Charter, Chapter 10 State Records Act 1997, Part 5	Lack of documented activities resulting in poor operational management, lack of evidence and inadequate information asset management.	High Risk
Member Management	6.1	Manage Member appointments, declarations and inductions.	LGA - Chapter 5, Part 4 Privacy Act 1988 (Cth) State Records Act 1997, Part 5	Lack of accountability, compliance and evidence of activity. Inadequate information asset management.	High Risk
Information Asset Management	7.1 7.2 7.3 7.4 7.5	IA Control, ensuring documented creation, classification, management and disposal according to endorsed policy and procedures.	State Records Act 1997, Part 5 State Records Act 1997, GDS 40 Libraries Act 1982 ISO 15489 Records Management	Lack of accountability and evidence of activity. Inadequate information asset management.	High Risk
All information assets		Managing in M365 rather than system full compliance with SRSA <i>Managing Digital Records in Systems</i> Standard.	State Records Act 1997, Part 5, Section 14(2)	Compliance SRSA Standards, although ideal, is not required by Local Government Authorities	Low

3. INFORMATION ASSET MANAGEMENT PLAN

3.1 POLICY and PROCEDURES

Information Asset Management Policy v1 (GB85/23)

1. Introduction

It is the aim of this policy to establish the roles, responsibilities, and requirements of the Authority as a manager of government information assets, as required by:

- The State Records Act 1997.
- Approved Information Management Standards, Schedules and Guidelines as issued by State Records South Australia.
- The Local Government Act 1999.
- The Gawler River Floodplain Management Authority Charter (28/01/2020).

2. Scope

This policy applies to the Authority including its Board members, Executive Officer and employees including volunteers and contractors.

3. Policy Statement

The Authority recognises the value of managing information assets effectively, accountably, and strategically, understanding the explicit link between information assets and information technology. This approach underpins both good governance principles and business success.

The Authority will provide efficient and appropriate access to information assets and ensure they are managed and disposed of in accordance with Standards, Schedules and Guidelines approved by State Records of South Australia (SRSA), under the State Records Act 1997 (SA).

To support this intent, the Authority will provide appropriate resources and training to successfully meet its commitment to the planned management of information assets.

4. Principles

The Authority recognises and applies the following principles and behaviours:

4.1 The value of information is known. Information is treated as an asset of the Authority. Its value to enable business activities and functions, both current and future, is determined, understood and leveraged to improve business outcomes.

The Authority will:

- 4.1.1 identify and document what its information assets are, where they are stored and who is responsible for their management;
- 4.1.2 understand and document how its information assets support its business objectives, operations and compliance obligations;
- 4.1.3 ensure information assets are linked to business functions and activities;
- 4.1.4 induct and train staff in the value of information and in their information asset management responsibilities; and
- 4.1.5 foster an organisational culture that values and manages information as an asset that supports business objectives, decision making and activities.

4.2 Information assets are created and managed appropriate to risk. The Authority understands what information needs to be created and maintained to support business objectives, drive decision making and meet compliance obligations. In doing so, business risks are mitigated.

The Authority will:

- 4.2.1 analyse and document what information assets must be created and managed across the organisation applicable to the regulatory environment in which it operates;
- 4.2.2 develop and issue policy and procedures outlining how information assets will be managed;
- 4.2.3 assess the risks of not creating or managing information assets where there is a legal, evidential, or business need;
- 4.2.4 manage information assets digitally unless there are specific reasons for keeping physical formats;
- 4.2.5 design and implement systems according to relevant standards so that they support the effective management and disposal of information assets;
- 4.2.6 manage and store information assets appropriately, to ensure they remain secure and accessible for as long as need;
- 4.2.7 only dispose of information assets in accordance with current, approved disposal determinations issued by State Records;
- 4.2.8 review and audit how well its information asset management policy, procedures and practices support its business, and
- 4.2.9 monitor, report and improve staff adherence to the internal Information Asset Management Program, including policy and procedures.

4.3 Ownership of information assets is assigned. Responsibility for the governance of information assets is assigned appropriately to ensure information assets are managed for the best outcomes of the Authority, its customers and the broader community.

The Authority will:

- 4.3.1 ensure ownership of information assets are assigned;
 - 4.3.2 ensure that owners are aware of their responsibilities and accountabilities for managing the information assets;
 - 4.3.3 ensure responsibilities for information assets management are delegated appropriately, in writing;
 - 4.3.4 ensure that roles and responsibilities relating to the ownership and management of information assets are defined in policy, procedures and the Information Asset Management Program and the Information Asset Management Plan; and
 - 4.3.5 ensure that ownership and accountability for information assets is managed consistently through a governance structure.
- 4.4 Information assets can be relied upon. Policy, procedures, practices and systems are implemented to ensure information assets can be relied upon as trusted and authentic evidence of decisions made and actions taken.

The Authority will:

- 4.4.1 make and keep full and accurate information assets, appropriate to its business processes, regulatory environment and accountability requirements to mitigate risk;
 - 4.4.2 ensure information assets are saved into systems in a timely manner, that meet relevant SRSA Standards¹, the SA Protective Security Framework (SAPSF) and the SA Cyber Security Framework (SACSF), to ensure they are protected from compromise;
 - 4.4.3 record relevant details (metadata) in systems so that the business context of information assets can be readily understood;
 - 4.4.4 use established and existing definitions for information assets where possible, so that there is consistency across the Authority; and
 - 4.4.5 implement practices and systems that ensure the quality and authenticity of information assets.
- 4.5 Information assets are accessible for as long as needed and are shared appropriately (subject to access, security, and privacy rules) within a protected and trusted environment.

The Authority will:

- 4.5.1 implement information security classifications and requirements that are applicable to the sensitivity of the information in accordance with whole of government policies and administrative directions;

¹ Standards include *Managing Digital Records in Systems*; *Minimum Recordkeeping Metadata Standard*, *Contracting and Information Assets Standard*; and *Management and Storage of Temporary Value Information Assets Standard*.

- 4.5.2 review access restrictions on information assets and amend as sensitivity alters;
- 4.5.3 migrate digital information assets as systems, software and media are upgraded or become obsolete, to ensure they remain accessible for as long as needed;
- 4.5.4 identify requirements for retaining information assets not covered by general disposal schedules, and seek a disposal determination for these information assets;
- 4.5.5 ensure that no information asset is destroyed unless no longer needed for business purposes and in accordance with current, approved disposal determinations;
- 4.5.6 collect, use, disclose, store, and dispose of personal information in accordance with the information privacy principles;
- 4.5.7 share information assets across government as appropriate and where authorised;
- 4.5.8 proactively publish information in line with government policy; and
- 4.5.9** not sell, abandon or donate information assets to external parties where such action would result in the agency not having access to that information and without authorisation in the form of a disposal determination.

5. Resourcing

With limited resources, no employees and one external consultancy, the Authority endeavors to maintain its Information Asset Management Plan by allocating resources within its budget and engaging appropriately skilled Consultants as required.

6. Planning

The Authority recognises the importance of planning the management of its information assets at an agency-wide level. The Information Asset Management Program supports the Authority's broader strategic and corporate goals and objectives through the framework of policy, procedures, education, technology and the Information Asset Management Plan which provides practical direction. Integral to planning is the SRSA Information Governance Guideline and Self-Assessment Tool (Tool) used to identify gaps and review the Program.

7. Review

7.1 This Policy shall be reviewed by GRFMA every three years.

7.2 Upon review, GRFMA will communicate the updated Policy to all relevant persons.

Information Asset Business Classification, Titling and Filing Procedures

1. Introduction

This Procedure covers the business classification, titling and filing of temporary, long-term and permanent value information assets created, received and held by the Authority.

This Procedure ensures consistency in the description of information assets and provides a link to the Authority's business functions and activities. Consistency in classification and descriptive terminology facilitate efficient retrieval, management and disposal of information assets.

2. Scope

This Procedure is applicable to the descriptive classification, titling and filing of all temporary, long-term or permanent value information assets, undertaken by the Authority contractors, employees and third parties as a routine administrative process.

3. Background

Most of the Authority's information assets are now created and received in digital format, however ad hoc physical records, such as invoices and correspondence, may continue to be received, resulting in hybrid information asset management. Some information assets will have short-term retention periods, others may require permanent retention.

This Procedure, and the entire *IAM Manual* complies with the requirement to document IAM behaviours in relation to the *Information Asset Management Policy (GB85/23)* principles, meeting SRSA Standards to the extent where risk mitigation is maximised in relation to the resources available to the Authority and the context with which it operates.

4. Procedures

4.1 Consistency - Apply the Business Classification Scheme, titles and file locations consistently.

Locations include email Inbox folders, MS365 One Drive digital folders, physical files and business systems such as MYOB.

Save in a digital folder or file in a physical folder, as appropriate, and title using hierarchical terminology from the general to the specific. Folder titles form the first part, or highest level of the hierarchical title. Sub-folder titles describe a more specific level with the file title providing the most specific description.

Applying the date in reverse format (yyyy.mm.dd) at the beginning of the file title will ensure items appear in chronological order. Decide on applying either date issued, date due or date paid and

consistently apply for the folder contents. Be consistent with the method of applying the date. For example:

GRFMA>Finance>Invoices 2024>2024.04.30 XYZ Services

Folders containing multiple subjects can be arranged firstly in alphabetical order then chronological order by applying the date at the end of a constantly applied descriptor. Using this titling method will display the correspondence Received immediately above the Reply (alphabetically, Received comes before Reply). For example:

GRFMA>Administration>Correspondence>DoxLite IAM Manual Received 2024.05.28

GRFMA>Administration>Correspondence>DoxLite IAM Manual Reply 2024.06.07

GRFMA>Administration>Correspondence>DoxLite MS365 Received 2024.06.03

Another example of consistent titling is applying an identifier at the start of the title then consistent descriptors that will keep the related items in order. The example below shows the two related documents required for annual information asset destruction:

 GRFMA-DA-2021-01 AuthorisedDisposal Signed
 GRFMA-DA-2021-01 CertificateDestruction
 GRFMA-DA-2022-01 AuthorisedDisposal Signed
 GRFMA-DA-2022-01 CertificateDestruction
 GRFMA-DA-2023-01 AuthorisedDisposal Signed
 GRFMA-DA-2023-01 CertificateDestruction

- 4.2 Emails - Digital files will often be received via email which can be saved to appropriately titled Inbox Folders. No further action is required for short term, facilitative messages which can be deleted under Normal Administrative Practice (see Appendix A).

For emails that contain decisions, instructions or other official business, save the email, including any attachments in .msg format, in the appropriate MS365 OneDrive digital folder. This will allow the .msg file to be opened in the email client from which it originated (e.g. MS365 Outlook). Saving the email as a .pdf (print or export to PDF) allows the file to be opened without the email client application but means that email attachments must be saved separately.

For emails with attachments where the body of the email does not contain official business information, save the attachments in .pdf (or the appropriate file format from the list in section 7. Sustainable File Formats). The email can then be moved to the appropriate Inbox Folder for quick access.

- 4.3 Physical records may be scanned then processed as a digital record with the original physical record filed and managed as the Master version. Retaining the physical version for the minimum retention period as identified in GDS 40 (as amended) removes the need to meet the requirements of GDS 21 (as amended) which allows for the early destruction of hardcopy source records after scanning,

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according to documented specifications, quality assurance and saving into a business system which
has been certified as compliant with SRSA Standard *Managing Digital Records in Systems*.

5. Business Classification Scheme

Functions, the highest descriptive level in the Business Classification Scheme, and their relationship to GDS 40 and retention requirements are listed in the table below. Activities are included in the full Business Classification Scheme in Appendix B and in the *Information Asset Control Register*, sheet 'BCS' (Excel)

Business Classification Scheme	Code	GDS 40 Class	Retention Period
Board & Committee	1.0	3.1	Permanent
Publications	2.0	5.3 and 100.6	Permanent
Dam / Infrastructure Management	3.0		Indefinite / Permanent
Finance	4.0		Temporary
Strategic Management	5.0		Temporary when Plans are included in Board Agenda Items
Administration	6.0		Temporary
Information Asset Management	7.0		

6. Sustainable Digital File Formats

The Authority is responsible for ensuring that information assets remain available and useable for as long as needed – at least as long as the minimum retention period. This can be achieved by ensuring that digital information assets are saved in a sustainable format and converted or migrated to new systems as technology changes. Sustainable file formats include those which are:

- widely used and supported
- identifiable and well documented
- independent of specific software, developers or vendors
- stable (rare releases of newer versions) and backwards and forwards compatible with other versions
- uncompressed or use lossless compression
- metadata friendly or have the ability to embed metadata.

Use sustainable formats when:

- creating new records and information

- converting or migrating records
- considering the file formats of any new software applications or design requirements when developing or implementing new systems
- requesting files or data sets from a cloud service provider.

[Sustainable file formats](#) include:

Audio files	.mp3 and .mp4
CAD (Computer-aided Design)	.dxf
Data Files and Databases	.csv and .xml
Email – as single messages including attachments	.msg and .eml
Encapsulation	.zip
Image files	.tif and .jpg
Office (Microsoft Office Suite)	.docx, .xlsx, pptx,
Text only	.txt, .csv and .xml
Video	.mpg, .mp4, mjp2,
Websites	.html, .htm, .xml and .warc (for archived websites)

7. Risk Assessment

This procedure applies to managing information assets in digital and physical folder structures, aligned to the BCS, rather than a software application specifically designed for IAM such as an EDRMS. Under the State Records Act 1997, Local Government Authorities are not required to comply with SRSA Standards, however compliance with disposal schedules in mandatory. Compliance with GDS 20 for the early destruction of digitised hard copy source records can only be achieved with compliance to the following:

- *Managing Digital Records in Systems Standard*
- Minimum Recordkeeping Metadata Standard

Non-compliance with the above Standards simply means that physical information assets must be retained for the minimum retention periods prescribed in GDS 40 as amended, even after scanning and saving into the M365 OneDrive digital folder structure.

Knowingly damaging, altering or disposing (destroying, selling or donating) of official records may result in a penalty of \$10,000 or imprisonment for 2 years (State Records Act 1997, Section 17(1)).

The [Risk Assessment Matrix \(Appendix C\)](#) has been utilised to determine risk ratings associated with not complying with internal and external requirements to create, retain and manage information assets. Under the State Records Act 1997, Local Government Authorities are not required to comply with Standards issued by SRSA, although doing so is ideal where practical given sufficient size and resources.

Information Asset Digitisation Procedures

1. Introduction

This Procedure covers the digitisation of temporary, long-term and permanent value, hardcopy source records created, received and held by the Authority, to facilitate workflows.

This Procedure does not allow for the destruction of hardcopy source records after digitisation.

Well planned and documented digitisation processes meet all five principles of the *Information Asset Management Policy (GB85/23)*.

2. Scope

This Procedure is applicable to the digitisation of temporary, long-term or permanent value physical information assets, undertaken by the Authority contractors, employees and third parties as a routine administrative process. These *Procedures* do not fully comply with the requirements of GDS 21 (as amended) to allow for the early destruction of hard copy source after digitisation, as the Authority does not have the capacity to maintain digital systems fully compliant with the *SRSA Managing Records in Digital Systems Standard*.

3. Background

Most of the Authority's information assets are now created and received in digital format, however ad hoc hardcopy source records such as invoices and correspondence may continue to be received. Some will have short-term retention periods; others may require permanent retention.

To maximise the efficiency of workflows and access to information assets, digitising the ad hoc physical records may be desirable. Once digitised (scanned) the physical record must be retained and maintained as the Master version. The digital version is an access copy. The Master version (original hard copy) must be filed in the physical file system and retained for the minimum retention period. This process results in a hybrid filing system consisting of digital and physical items. Management, including disposal, must be applied regardless of format, therefore when the Invoices for a specified period have been authorised for destruction, this action is applied to digital and physical items.

4. Procedures

Follow the Digital First principle; ask suppliers to issue invoices, submit reports or correspond in digital formats and only create physical records within the Authority when there is no other reasonable option.

4.1 The following actions should be applied to ad hoc physical records received and created by the Authority.

Appraisal - All information assets must be filed according to the *Information Asset Business Classification, Titling and Filing Procedures* and sentenced according to the relevant GDS as amended, either:

- GDS 40v1 Local Councils and Local Governing Bodies and Authorities (Expiry 31/12/2029)
- GDS 16v1 Native Title Claims (ongoing)
- This process identifies the required retention period (value) of the record and its business classification.

4.2 Digital File Formats - PDF is the preferred file format for all documents. Multi-page documents need to be scanned as a multi-page PDF.

JPG is the preferred format for all access images. Images need to be scanned in full colour as a single page file. Compression is acceptable as the scanned image is the access derivative and does not replace the Master physical image.

4.3 File Titling - All digital files must be titled and saved in the appropriate location. Retaining the automatically applied file title is not acceptable for access or management of information assets. Follow the *Information Asset Business Classification, Titling and Filing Procedures* to ensure consistency, maximising efficiency of retrieval and management.

4.4 Filing the physical item – once digitised, the physical item needs to be filed in the physical file system (a box) after adding the digital file location in pencil (ink marking is not permitted on permanent value items). Due to the size and context of the Authority and the small quantity and range of information assets, unique identifiers are not allocated. Instead, the file path to the digital version is applied. For example, the file path for an invoice or correspondence might be:

GRFMA>Finance>Invoices 2024>[yyyy.mm.dd]

GRFMA>Administration>Correspondence>{yyyy.mm.dd] [ABC Sender]

4.5 Destruction - Once the information asset is eligible and authorised for destruction, all formats, digital and physical, are to be destroyed securely and permanently with a certificate of destruction obtained and saved for long term retention.

Information Asset Disposal Procedures

1. Introduction

This Procedure covers the **disposal** of the Authority's information assets in accordance with the State Records Act and the Authority's *Information Asset Management Policy (GB85/23)*. Disposal includes permanent, confidential destruction of temporary records, transfer to other South Australian government agencies as required, and transfer for permanent retention to SRSA.

This Procedure ensures **disposal** programs are conducted lawfully and efficiently and ensures the permanent retention of information assets of importance to the Authority and the State. **Disposal** programs benefit business operations, reduce costs and support compliance with regulatory requirements including the *Local Government Act 1999*, the *State Records Act 1997* and *Information Privacy Principles*.

Well planned and documented **disposal** processes meet all five principles of the *Information Asset Management Policy (GB85/23)*.

2. Scope

This Procedure is applicable to the **disposal** of the Authority's information assets of temporary, long-term or permanent value, by staff and third parties. This procedure applies to the disposal of information assets in all formats including the permanent deletion of digital data such as electronic files and database entry records, regardless of storage location.

3. Background

Disposal programs include processes associated with implementing records destruction or transfer decisions which have been documented and authorised by the relevant, current SRSA **disposal** schedule.

Lawful **disposal** of information assets includes:

- a) Authorised destruction conducted confidentially and permanently
- b) Transferring custody to SRSA for permanent retention
- c) Storage at an Approved Service Provider (ASP)
- d) Transferring ownership to another SA Government agency
- e) Migrating information from one system or platform to another

Adherence to the State Records Act, Standards and the Authority's *Information Asset Management Policy* along with application of these *Procedures* ensures information assets are managed and monitored to minimise risk of loss due to:

- a) Environmental hazards (e.g. flood or fire) resulting in permanent damage or loss

- b) ICT infrastructure failure or compromise (e.g. hacking, viruses) that delete or corrupt digital information assets
- c) Use of legacy or bespoke software that is not capable of enabling comprehensive or accurate migration of data to a replacement system
- d) Storage on media that is damaged or obsolete, e.g.:
 - i. Degraded magnetic media
 - ii. Media for which hardware is no longer available
 - iii. Software that is no longer usable
- e) Staff practices not meeting the Authority's *Information Asset Management Policy* and the following procedures, resulting in:
 - i. Destruction of information due to deliberate or accidental action, lack of knowledge or unlawful **disposal** (including destruction without authorisation, abandonment, transfer to a non-government entity and selling).
 - ii. Lack of accountability trails for **disposal** decisions.
 - iii. Incomplete destruction resulting in remaining information assets being accessible and / or discoverable.
 - iv. Taking information assets offsite without authorisation or transferring them to non-government entities.

Implementation of the following procedures ensure that the **disposal** of information assets is:

1. Authorised
2. Underpinned by appraisal
3. Managed
4. Complete and secure
5. Accountable

4. Procedures

The following procedures address the above criteria, through the compilation of well-documented **disposal** activities conducted in accordance with an SRSA authorised **GDS** and Standards.

4.1 Disposal Program

- 5.1.1 Annual review of this *Procedure* and related documents, and whenever business changes.
- 5.1.2 Continuous sentencing as information assets are processed and entered into a system.
- 5.1.3 Annual destruction of eligible records including those stored in Cloud based software.
- 5.1.4 Routine transfer of eligible records to SRSA for permanent retention.

4.2 Appraisal

All information assets must be sentenced according to the relevant GDS as amended, either:

[GDS 40v1 Local Councils and Local Governing Bodies and Authorities](#) (Expiry 31/12/2029)

[GDS 21v5 Disposal of Hardcopy Source Records after Digitisation](#) (expiry 31/12/2028)

[GDS 16v1 Native Title Claims](#) (ongoing)

4.3 Destruction of temporary retention information assets

4.3.1 Register – Prior to authorising destruction, all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 40, 21 and 16 as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- a) Physical or digital location
- b) Title and description sufficient to indicate the purpose, content and context:
 - i. Function / Activity in accordance with the Business Classification Scheme
 - ii. Start and End dates, with the end date being the date of last action, completion or expiry
 - iii. Applicable GDS, class and retention period
 - iv. Action date to indicate when the item becomes eligible for review, destruction or transfer to SRSA.

4.3.2. Review - Once items are eligible for destruction, sentencing must be reviewed for any changes in business or legislative requirements including amendments to the applicable GDS, which may have occurred since sentencing.

4.3.3. Authorise - After review, a consignment list of items eligible for destruction must be created and inserted into an *Information Asset Disposal Authorisation Form*. Destruction is authorised once all required parties have reviewed the consignment list and signed the form to authorise destruction. Parties include the:

- a) Sentencer
- b) Executive Officer (EO)

4.3.4. Destroy - Secure and confidential destruction must be undertaken by a third-party provider within 60 days and a Certificate of Destruction obtained. *Note: The same process applies to the permanent destruction of data in digital business systems.

4.3.5. Evidence - The records documenting this process, including the completed *Information Asset Disposal Authorisation Form* and *Certificate of Destruction* are to be managed and maintained according to GDS 40 minimum requirements and for as long as needed. Add the destruction Date and Destruction Certificate details to the 'Destroyed' sheet in the *Information Asset Control Register* (Excel Workbook).

4.4 Transfer of Custody to SRSA

4.4.1 Register - all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 40, 21 and 16 as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- a) Physical location
- b) Title and description sufficient to indicate the purpose, content and context
- c) Start and end dates, with the end date being the date of last action or expiry
- d) Applicable GDS, class and retention period
- e) Action date to indicate when the item becomes eligible for destruction

4.4.2 Review - Once items are eligible for transfer, sentencing must be reviewed for any changes in business or legislative requirements including amendments to the applicable GDS, which may have occurred since sentencing.

4.4.3 Propose – Prepare and submit a Transfer Proposal in accordance with SRSA standards and guidelines. The Proposal must be authorised by the EO. If the Proposal is accepted, a Records Access and Description List (RADL) must be submitted for each series and approved by SRSA before physical transfer can be arranged.

4.4.4 Evidence - The records documenting this process, including the Transfer Proposal, RADL and Receipts, are to be managed and maintained according to GDS 40 minimum requirements and for as long as needed.

4.5 Transfer to Approved Service Provider

5.5.1 Refer to SRSA guideline for [Management and Storage of Temporary Information Assets with an Approved Service Provider.](#)

4.5.1 Register - all items must be entered into the *Information Asset Control Register* (Excel Workbook) and sentenced according to GDS 16, 21 or 40, as amended and approved by SRSA. This process provides intellectual control by providing the following details for each item:

- Physical or digital location
- Title and description sufficient to indicate the purpose, content and context
- Start and end dates, with the end date being the date of last action or expiry
- Applicable GDS, class and retention period
- Action date to indicate when the item becomes eligible for destruction

4.5.2 Permanent records – SRSA must approve the transfer of permanent records that are more than 15 years old and not required for current business purposes, to storage with an ASP, as these are eligible for transfer to SRSA.

4.6 Transfer of ownership

In any instance where information assets are required to be transferred from the Authority to another South Australian Government agency, the relevant SRSA Standards and Guidelines must be followed. This may include the guideline for managing records during [Administrative Change](#).

4.7 Migration

The migration, conversion or transfer of information assets from their original digital context must be undertaken by such methods as required to ensure ongoing authenticity, reliability, integrity and usability. Ensuring the process is compliant with the SRSA Standard [Managing Digital Records in Systems](#) will include:

- a) Planning to ensure data and associated metadata is not lost or corrupted.
- b) Documenting to ensure knowledge of the process remains accessible for as long as needed.

Digital Signature Procedures

1. Introduction

This Procedure covers the digital signing of documents created or issued by the Authority.

This Procedure ensures the reliability and authenticity of information assets created and maintained in a digital environment.

2. Scope

This Procedure is applicable to the signing of information assets requiring a signature as evidence of compliance, confirmation or agreement. Digital signatures are currently applied by the Chair of meetings to confirm meeting minutes and by the constituent Councils to declare independence of the external auditor.

3. Background

Most of the Authority's information assets are now created and received in digital format. Applying digital signatures ensures the documents remain in digital format, reducing the need to manage and store hardcopy information assets.

DocuSign, a tool within the Adobe tool collection, is commonly used for secure digital signatures. PDF documents are uploaded to the Adobe online account where names of signers are entered. A link is then sent to the signer(s), allowing the digital signing from various and remote locations without having to print, post or scan. Only an individual's email address should be associated with the named signer as the evidential value of digital signatures relies on only the signer having access to the specified email address. Do not use generic or shared email addresses such as Office@ or Council@ as these are accessed by many users and do not specifically name the individual signing.

4. Procedures

The following procedures ensure that digital information assets requiring a signature for completion are reliable and can be maintained in digital format for as long as needed.

4.1 Prepare, create or save a received .pdf document as a draft in appropriate folder.

4.2 Upload the document to DocuSign. Insert signer(s) and select options as appropriate for the document.

4.3 Review, checking all details are entered as required then Send for signing.

4.4 Once signing is completed, all signers will receive a copy of the fully signed document. Save the final, fully signed .pdf in the appropriate file location.

4.5 The draft document may now be deleted.

3.2 DEFINED RESOURCES, ROLES AND RESPONSIBILITIES

The scope of resources, roles and responsibilities of the Authority and its Executive Officer are defined in the GRFMA Charter and the Executive Officer Service Contract. Financial resources and planning are included in the Strategic Management Plan and Annual Budgets.

The Executive Officer is responsible for implementing the IAM Program and Plan as defined in this *IAM Manual*.

The GRMFA Board is responsible for ensuring adequate resources are available to allow implementation of the IAM Program and Plan. Resources also need to be allocated for:

- annual review and updating of the IAM Manual,
- utilising the Self-Assessment Tool annually,
- actioning one or more Assessment Priorities as identified from the annual Self-Assessment.

3.3 ACCESS AND RELEASE SCHEMES

The Authority proactively releases information to the public in accordance with the SA government [Open Data Principle](#) 1. This is achieved through publication of digital information on the GRFMA webpage and transfer of permanent value physical items to SRSA for public access.

The [GRFMA webpages](#) are hosted on the [Council of Gawler website](#). Information assets proactively released include:

- Annual Reports
- Strategic and Business Plans
- Financial Statements and Budgets
- Feasibility Reports and Project Reviews
- Meeting Proceedings and Key Outcomes
- Board Member composition
- Policies

Permanent value physical items have been transferred to the custody of SRSA for ongoing preservation and public access. The SRSA [Public Access Determinations](#) are followed to ensure items are open for public access immediately, or at least as early as possible. The following series have been transferred to SRSA and are open to public access:

- GRS18311 Minute Books, 2002-2014
- GRS18312 Publications (including Annual Reports), 2002-2018
- GRS18313 Board and Committee Proceedings, 1986-2017

3.4 SECURITY CONTROLS

The Authority understands the value of its information assets and therefore the need to ensure they remain secure from accidental loss and leakage (internal) or external threats such as malware² and hacking.

External threats are mitigated by ensuring:

- Quality malware protection software is installed on all computers which store the Authority's information assets either for ongoing management or for temporary use (such as Members emails and digital storage).
- All computers and software applications are password protected.
- Passwords are frequently changed and unique for each application and device.
- Two-factor authentication is applied in all instances where available.
- Digital data is stored in Australia (achieved by selecting the M365 option for Advanced Data Residency). While not explicit, this requirement is preferable and implied in the SRSA [Cloud Computing and Records Management Guideline](#). Installing the Advanced Data Residency add-on ensures that the Authority's information assets are not subject to the data privacy requirements of any other another country. SRSA advice on [Cloud Computing](#) provides additional information in relation to requirements related to compliance with the Information Privacy Principles Instruction (IPPI) (see [3.5 Privacy Protection and Considerations](#)).

Internal threats are mitigated by ensuring:

- All software applications are backed-up so that data can be restored in cases of accidental deletion. M365 provides access to previous versions and deleted data for 30 days.
- Email recipient details are carefully checked before sending, especially when attachments are included, to ensure items are sent to the correct person / email address. Data leakage occurs when sending information assets to the wrong person / email address. This issue is particularly important when sending information to parties external to the Authority.
- Passwords and two-factor authentication details are not shared, and passwords or passphrases are routinely changed.
- All application Administrator details and passwords are changed during Executive Officer handovers.

²Malware is any software intentionally designed to cause disruption to a computer, server, client, or computer network, leak private information, gain unauthorized access to information or systems, deprive access to information, or which unknowingly interferes with the user's computer security and privacy. [Wikipedia](#)

3.5 PRIVACY PROTECTION AND CONSIDERATIONS

Personal information' is any information about a person where that person can be identified from the information. Personal information includes details such as name, address, date of birth, financial or health status, alleged behaviours and licensing details. Photographs, video footage and sound recordings may also include personal information.

The Authority ensures [Privacy Rights](#) surrounding personal information are protected by adopting and implementing the Information Privacy Principles Instruction (IPPI) as documented in [Premier and Cabinet Circular 12 – information Privacy Principles Instruction](#).

3.6 DISPOSAL DETERMINATIONS

Disposal actions include destruction and transfer to SRSA or another SA government agency due to administrative change. Actions are determined in accordance with SRSA authorised disposal schedules. All items are sentenced under [GDS 40 Local Councils and Local Governing Bodies and Authorities](#), as amended, prior to review and authorisation for disposal. Sentencing and review includes applying disposal freezes as appropriate. [GDS 16 Native Title Claims](#), ongoing, must be considered when sentencing any information assets related to land acquisition or development.

The Authority does not provide care to any persons including children, aged persons, veterans or persons with disabilities, therefore the following disposal freezes are not applied as the Authority's information assets are not of relevance to:

- [GDS 32v2 Records of Relevance to the Royal Commission into Institutional Responses to Child Sexual Abuse](#) (Expiry 31/12/2024)
- [GDS 36v1 Records of Relevance in Relation to Child Abuse or Alleged Child Abuse](#) (Expiry 31/12/2024)
- [GDS 37v1 Records of Relevance to the Royal Commission into Aged Care Quality and Safety](#) (Expiry 31 /12 2025)
- [GDS 38v1 Records of Relevance in Relation to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability](#) (Expiry 31 /12 2025)
- [GDS 43v1 Records of Relevance in relation to the Royal Commission into Defence and Veteran Suicide](#) (Expiry 31/12/2025)

Permanent value physical information assets are transferred to SRSA in accordance with the SRSA [Transfer Standard](#). Permanent value digital information assets must be retained and managed, ensuring they remain reliable, authentic, useable and accessible until such time as they can be transferred to a SRSA digital repository. See [Information Asset Disposal Procedures](#) for further details.

3.7 COMPLIANT SYSTEMS

The Authority is a micro agency. Executive Officer Services are engaged in accordance with an agreed contract for service. The Authority does not engage any employees, utilise volunteers, or require Board Members to manage information assets. Information assets created or received by Members are submitted to the Executive Officer for management. The information assets requiring management is narrow and confined by the scope of the GRFMA Charter.

Due to the unique nature of the Authority, it has not implemented an EDRMS (Electronic Document and Records Management System) with the capabilities that would enable full and certified compliance with the SRSA *Managing Digital Records in Systems Standard* and *Minimum Recordkeeping Metadata Standard*, allowing for the destruction of hard copy source records after digitisation (GDS 21).

Instead, this *Information Asset Management Manual* detailing the IAM Program and Plan, including Policy and Procedures, has been developed and implemented to ensure risk appropriate compliance with SRSA Standards. [2. Value and Risk Assessment](#) demonstrates low risks associated with 'in place' information assets management; managing information assets within the digital application where they are created and/or managed rather than capturing into a dedicated EDRMS. Information assets managed 'in place' (M365 OneDrive) are listed in section [1. Information Asset Audit](#).

4. EDUCATION

The Authority recognises the value of information assets, the importance of IAM and the need for awareness training as a minimum requirement. In addition, the Executive Officer must have additional FOI Officer training. IAM consultants are engaged as required for advice or to undertake tasks outside the capabilities of the EO and the scope of this *IAM Manual*.

- 4.1 Board Members, the Executive Officer, Employees and Volunteers undertake IAM awareness training as part of the induction process, if not previously undertaken. SRSA online module '[An Introduction to Information Management](#)' is used for this purpose. Course content may be modified from time to time.
- 4.2 The Accredited FOI Officer must have undertaken related [Freedom of Information](#) training available from SRSA. The Executive Officer, when not the Accredited FOI Officer, needs to have undertaken the minimal level of [FOI General Awareness](#) training. For further information go to SRSA factsheet [What is an Accredited FOI Officer?](#)
- 4.3 Familiarity with and implementation of this *IAM Manual* provides most of the information required to undertake routine, operational IAM. Ensuring this *Manual* is reviewed and updated annually will facilitate ongoing improvements to the Authority's IAM Program through implementation of the Plan, improving behaviours to align with the principles detailed in the IAM Policy.

5. SELF-ASSESSMENT AND REPORTING

The SRSA *Self-Assessment Tool* (Excel Workbook) is utilised to measure IAM maturity annually (July).

This Workbook includes four sheets:

- Instructions
- Detailed Assessment
- Capability Model
- Assessment Priorities

The 'Assessment Priorities' report generated from the 'Detailed Assessment' sheet is used to inform decision making for future improvements. The 'Capability Model', also generated from the 'Detailed Assessment', provides data for responding to SRSA Maturity Surveys. Surveys are likely to be issued every 3-6 years.

5.1 Create a new version of the *Self-Assessment Tool* each year.

5.2 Follow the 'Instructions' to review and update the 'Maturity and Capability Level' and 'Notes' fields on the 'Detailed Assessment' sheet.

5.3 Data automatically populates into the 'Capability Model' sheet. Ensure the Authority's details and version are updated at the top of this sheet.

5.4 Follow the instructions to generate the report on the 'Assessment Priorities' sheet.

5.5 Submit the 'Assessment Priorities' report to the Audit & Risk Committee for review.

5.6 Ensure that responses to all SRSA Surveys are submitted within the required timeframes.

Appendix A: NAP Guidelines - Destruction of Unofficial Records

What is Normal Administrative Practice (NAP)?

NAP is the concept applied to the routine destruction of material of a transitory, facilitative, ephemeral or non-business nature. NAP is primarily intended to permit disposal of ephemeral records that might technically be official records under the State Records Act definition but that have no ongoing value to agencies and where policies, procedures, knowledge and experience suggest that the document does not need to be saved into a business system.

Destruction is undertaken after applying the NAP test (below) to determine that no information of ongoing value to the Authority will be lost. It applies to the routine destruction of drafts, duplicates and publications, regardless of format, created or received by the Authority.

Authority to use NAP

NAP is provided in the interests of efficient recordkeeping and extends to material of ephemeral and transitory value only. Destruction of the Authority's unofficial information assets according to NAP is authorised by GDS 40 amended.

NAP in digital media

Recordkeeping and NAP principles apply to all formats including:

- voice mail,
- e-mail,
- facsimiles,
- word processed documents, spreadsheets, etc.

The NAP test

Where the information is not duplicated in the Authority's business system, ask:

- Does the material form part of an Authority transaction?
- Does it add value to an existing record?
- Does it show how a transaction was dealt with?
- Does it show how a decision was made?
- Does it show when or where an event happened?
- Does it indicate who was involved or what advice was given?
- Is it a formal draft of a Cabinet submission, an agreement or a legal document?
- Is the material included in the current GDS 40 or relevant to a disposal freeze?

If the answer to any of these questions is YES, then the material must not be destroyed according to NAP. File the item according to IAM procedures.

Examples of material that may be eligible for destruction under NAP

Only material or data included in the five categories outlined below may be deleted or destroyed securely and confidentially from business systems according to NAP. Disposal of any other records, physical or digital, must be undertaken in accordance with current disposal schedules.

	Category	Examples	Notes
1.	transitory or short-term items including electronic data	- phone messages, notes, compliment slips, - messages and notes, required for only a few hours or a few days, - information received including copies of office notices and circulars.	Includes voice-mail, email and facsimiles not required for ongoing Authority business evidence. Disposal of master notices, circulars and distribution records must be undertaken in accordance with a current, applicable GDS.
2.	rough working papers and/or calculations created in the preparation of official records and drafts not intended for further use or reference,	- rough notes not intended for further use, - word processing documents and spreadsheets in electronic format after updating (excluding official version drafts of agreements, submissions and legal documents), printing, or transfer to electronic recordkeeping systems	Some record classes cover the disposal of working papers. Rough working papers could be defined as pre first draft notes/calculations/outlines. Disposal of official drafts must be undertaken in accordance with a current, applicable GDS.
3.	duplicate copies of material retained for reference purposes only	- Superseded or distributed copies of instructions, guidelines, standards, etc., - extra copies of records no longer required for reference purposes, - copies of Authority material/records created for reference/ease of access.	To avoid confusion, always stamp or title as COPY to enable easy identification and NAP destruction. Disposal of master records must be undertaken in accordance with a current, applicable GDS.
4.	published material received or collected which does not form an integral part of an Authority record	- brochures, catalogues, price lists, unsolicited promotional material, etc. received from external sources, - copies of Legislation, regulations, standards etc., - copies of published items kept for personal reference.	For records of Authority input into the development or review of legislation, regulations etc. See GDS 30v2:13.13 for retention and disposal requirements.
5.	system printouts that are not part of regular reporting procedures and not required for ongoing use	- system log reports to verify or monitor data on an ad hoc basis, - printouts used to answer ad hoc queries, - copies printed for proofreading.	Printouts generated from routine reporting, including bona fide leave reports, must be disposed in accordance with GDS 30v2: 13.22.5

Appendix B: Business Classification Scheme

Business Classification Scheme	Code	GDS 40 Class	Retention Period
Board and Committee	1.0		
Board Meetings	1.1	3.1	Permanent
Audit & Risk Committee	1.2	3.1	Permanent
Technical Assessment Panel	1.3	3.1	Permanent
Publications	2.0		
Annual Reports	2.1	5.3	Permanent
Other Publications	2.2	100.6	Permanent
Infrastructure Management	3.0		
Inspections	3.1	82.7 (design / construction) and 82.13 (inspections / maintenance)	Indefinite - Retain 6 yrs. after asset disposal. (Permanent items captured in 1.0 Board and Committee)
Maintenance	3.2		
Plans	3.3		
Reports	3.4		
Finance	4.0		
(Sub Folders are arranged by Year)		6.3, 6.5, 6.7, 6.8, 6.9	Temporary (6 years)
Strategic Management	5.0		
Annual Business Plan	5.1	5.10 and 5.14	Temporary (6 years)
Long Term Financial Plan	5.2	5.10 and 5.14	Temporary (6 years)
Strategic Management Plan	5.3	5.10 and 5.14	Temporary (6 years)
Asset Management Plan	5.4	5.10 and 5.14	Temporary (6 years)
Admin	6.0		
Member Management	6.1	2.4	Temporary (6 years after exit)
(Subject Folders as required, arranged alphabetically)		Various routine administrative operations	Temporary (6 years) (Permanent items captured in Board or Committee agendas)
Information Asset Management	7.0		
Manual	7.1	66.9	Temporary (20 years)
Assessments	7.2	66.13	Temporary (6 years)
Destruction	7.3	66.14	Temporary (50 years)
Transfers	7.4	66.11	Indefinite
Reports	7.5	104.1	Temporary (6 yrs.)

Appendix C: Risk Assessment Matrix

The Risk Assessment Matrix identifies the risks associated with the Authority's non-compliance with internal and external requirements to create, retain and manage information assets.

The risk likelihood against the risk consequence determines the overall risk rating.

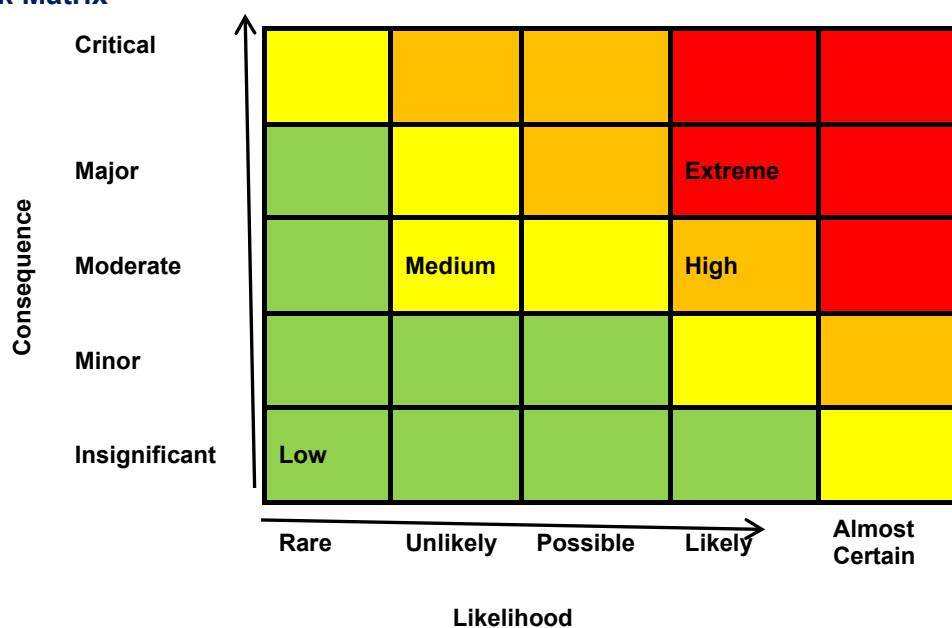
1. Overall Risk Rating

Extreme Risk	Immediate action required along with senior management commitment
High Risk	Senior management attention required, and development of an action plan
Medium Risk	Management responsibility must be specified (i.e. accountability defined)
Low Risk	Manage by routine procedures

2. Risk Likelihood

Almost certain	The event is expected to occur within the next 12 months
Likely	The event is more likely than not to occur within the next 12 months
Possible	The event may occur within the next 12 months
Unlikely	The event is not likely to occur in the next 12 months
Rare	The event will only occur in exceptional circumstances

3. Risk Matrix



4. Risk Consequence

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
Critical	- Financial loss greater than \$1 million (operating budget). - Financial loss greater than \$2 million (insurance reserves).	- Substantial long-term damage to brand and degradation of public perception of the Authority, affecting whole business. - Significant state-wide negative publicity, i.e. from TV and newspapers for more than one week. - the Authority subjected to state parliamentary enquiry.	- Death due to negligence. - Inability of the Contractor to have available adequate resources (such as personnel to work, finance to provide the services) - Dismissal of the Board and/or the EO.	Loss of any service delivery or business operations for more than 4 weeks.	- Significant legal, regulatory or internal policy failure. - Regulatory sanctions. - Class action against the Authority.
Major	- Financial loss greater than \$500k and less than \$1 million (operating budget). - Financial loss greater than \$1 million and less than \$2 million (insurance reserves).	- Long term damage to brand and degradation of public perception of the Authority, affecting whole of business. - Significant state-wide negative publicity, i.e. from TV and newspapers for up to one week. - Questions raised about the Authority in state parliament.	- Serious injury. - Dangerous near miss. - Inability of the Contractor to have available adequate resources (such as personnel to work, finance to provide the services) - Dismissal of a Board member or EO	Loss of any service delivery or business operations for more than 5 days.	- Major legal, regulatory or internal policy failure. - Regulatory fines. - Multiple litigation cases against the Authority.

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
		High impact/long term issue requiring Board intervention.			
Moderate	- Financial loss greater than \$100k and less than \$500k (operating budget). - Financial loss greater than \$500k and less than \$1 million (insurance reserves).	- Moderate term damage to brand and degradation of public perception of the Authority, affecting key areas of the business. - Minor state-wide negative publicity, although manageable through good public relations. - the Authority under scrutiny from the Treasurer. - High impact requiring Executive Officer intervention or Board notification.	- Lost time due to workplace injury. - Inability of EO services to attend the business for more than 2 weeks. - Unexpected / unplanned resignation or dismissal of a key senior staff members.	Loss of any service delivery for greater than 3 days.	- Moderate legal, regulatory or internal policy failure. - Regulatory investigation. - Individual litigation taken against the Authority.
Minor	- Financial loss greater than \$10k and less than \$100k (operating budget). - Financial loss greater than \$50k and less	- Short term damage to brand and degradation of public perception of the Authority, affecting key areas of the business. - Incident requiring management intervention.	- Minor workplace injury – no lost time. - Inability of EO services to attend the business for more than 1 week.	Loss of any service delivery or business operations of 1 day.	- Minor legal, regulatory or internal policy failure. - Regulatory attention.

	Financial	Stakeholders	People	Product / Service delivery	Compliance / Legal
	than \$250k (insurance reserves).				
In si g ni fi c a n t	- Financial loss less than \$10k (operating budget). - Financial loss less than \$50k (insurance reserves).	- Issue of limited impact. - Minor brand damage and degradation of public perception of the Authority's values i.e. trust, affecting areas of the business.	Unplanned resignation or dismissal of a small number of staff members. (Nil Employees)	Loss of any service delivery or business operations less than 1 day.	Insignificant legal, regulatory or internal policy failure.

Appendix D: Disposal Authorisation Proforma

GRFMA

Expired Records

Disposal Report - Review and Authorisation

Disposal Type	[Destruction / Transfer]
----------------------	---------------------------------

Disposal Authority	GDS 40v1
Disposal Freezes	GDS 32 Not Applicable GDS 16 – Reviewed

Date Authorisation Form Compiled	[DD/MM/YYYY]
Records Date Range	[DD/MM/YYYY to DD/MM/YYYY]
Latest Expiry Date	[DD Month YYYY]
Number of Listed Items	[# items]
Sentenced by	[Company, Name]
Sentencer Signature	
Signed Date	

Disposal Authorised by	EO: [Name]
Authorised Signature	
Authorisation Date	

Disposal Process	[Method - Certified]
Disposal Authorisation No.	[GRFMA-DA-YYYY]

Box No.	Title / Description	Start Date	End Date	Disposal Class	Yrs	Action Date	Comments

Agenda Item:	5.4
Committee:	GRFMA Audit and Risk Committee
Meeting Date:	6 August 2024
Title:	2024/2025 Insurance & Scheme Renewals

Recommendation:

That the GRFMA Audit and Risk Committee notes completion of the 2024/2025 LGRS Membership Renewal Declarations.

The GRFMA is a member of the Local Government Mutual Schemes.

The Local Government Mutual Schemes, which include LGAWCS, LGAMLS, LGAAMF & LGIPF, are self-managed, discretionary Mutual funds that retain risk and also acquire a range of reinsurances to protect the funds and Members.

Members are required to undertake an annual declaration which includes specific questions that allow the Scheme to gather updated information, such as changes to risk profile/operations, acquisitions and disposals.

This information provides accurate up to date information to assist the Scheme to negotiate the best terms and conditions and to ensure adequate protection is extended to Members via the Mutual Schemes and Funds.

The 2024/2025 LGRS Membership Renewal Declarations, for the GRFMA, have now been completed.

See attached for a copy of the 24/05/2024 LGRS meeting which records completion of the questionnaires by the GRFMA Executive Officer.

MINUTES OF MEETING

Time and Date of Meeting:	12:00pm 24/05/2024
Council / Prescribed Body:	Gawler River Flood Management
Persons Present:	Quenten Watkins (QW), Nick Kalogerinis (NK), David Hitchcock (DH)
Place of Meeting:	Zoom Teleconference –
Minutes taken by:	Quenten Watkins

Purpose of Meeting

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
<u>2024 / 2025 LGAAMF Assets Questionnaire</u>		
Risk Profile Overview (RPO):	☒	QW confirmed the updated Property Assets Questionnaire has been submitted. QW asked a 'general introductory' question about any changes to Council's Risk Profile (RPO) (ie: new activities and / or operational services). Have all major changes been updated in the RPO Questionnaire? YES -David is a nominated contractor (LUVROK Pty Ltd) - contract up until late 2025. Clarified with LGAMLS manager – Kirsty Gold that LUVROK Pty Ltd Covered under liability scheme. QW requested for David to send confirmation of cover. New chairman Mr Lino Di Lernia appointed 1st May 2024 Mr Ian Baldwin has retired from the chairmans role
<u>2024 / 2025 LGAAMF Computer / Electronic Equipment (CEE) Questionnaire</u>		
Computer / Electronic Equipment (CEE):	☒	QW confirmed the updated CEE Questionnaire has been submitted. Comments:-QW advised David that unfortunately cover wasn't available to him for his computers because we presently don't have any assets cover in place for GRFMA and consequently cant provide cover for computers -This was acknowledged by David and accepted
Cyber Liability:	☒	Despite the fact the LGAMF doesn't extend coverage to GRFMA for Cyber Cover, discussions with David took place and the following information was provided - Doxlite is David's third party Network provider - advice on information leaks, document destruction, physical Information Assets, End to End Processing and Project Management - Website link - https://doxlite.com.au/

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
		- PB information such as credit card information and health information not held. Only information held is contact list. - QW to provide David with any valuable scheme information relating to Cyber crime, create awareness in Ai and cyber related incidents to help assist GRFMA with this subject matter of Cyber Crime.
<u>2024 / 2025 LGRS General Insurances Questionnaire</u>		
Personal Accident:	☒	QW noted PA cover required for 2024 / 2025.
Corporate Travel:	☒	QW noted Corporate Travel cover required for 2024 / 2025.
Personal Accident (PA) / Corporate Travel (CT):	☒	QW confirmed the updated PA/CT Questionnaire has been submitted. QW reviewed the 2024 / 2025 Questionnaire to ensure all PA/CT questions have been answered. confirmed OK to renew on updated information declared.
Journey Injury (JI):	☒	QW confirmed the updated JI Questionnaire has been submitted. QW reviewed the 2024 / 2025 Questionnaire to ensure all JI questions have been answered. 24 Hr Private Cover included: NO confirmed OK to renew on updated information declared.
Marine Hull Insurance:	☒	Cover Required: NO
Contingency / Event Cancellation:	☒	Cover Required: NO
Strata Plan:	☒	Cover Required: NO
PPL for CHSP Contractor	☒	Cover Required: NO
Adhoc / Occasional Hirers of Council Owned or Controlled Facilities:	☒	Cover Required: NO
PPL for Buskers:	☒	Cover Required: NO
Council Youth Advisory Committees (YAC):	☒	Cover Required: NO
Council Working Parties - Non Section 41 Committees:	☒	Cover Required: NO
Council Social Club:	☒	Cover Required: NO
Organised Christmas Parade Participants (eg: Stallholders & Entertainers):	☒	Cover Required: NO

<u>Category</u>	<u>Discussed</u>	<u>Notes</u>
Other Insurances Required:	☒	QW asked Council if they require any additional cover for the 2024 / 2025 period. NO
2024 / 2025 General Insurances Questionnaire:	☒	QW confirmed the updated 2024 / 2025 General Insurances Questionnaire has been submitted. QW reviewed the General Insurances Questionnaire to ensure all questions have been answered. confirmed OK to renew on updated information declared.
<u>2024 / 2025 LGRS Other Renewal Questionnaires</u>		
LGAMLS Risk Profile & General Information Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.
LGAMLS Public Liability & Professional Indemnity Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.
LGAMLS Councillors & Officers Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.
LGAMLS Aviation Liability Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.
LGAMLS Environmental Questionnaire:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.
LGAWCS Estimated Wages Declaration:	☒	QW noted on-line Renewal Questionnaire has been submitted, but not reviewed during Meeting.

2024 / 2025 ACTION ITEM NOTES

<u>Action Items / Outstanding Matters</u>	<u>Responsible Person(s)</u>	<u>Action Required</u>
LGAMLS Confirmation of Luvrock Pty Ltd	David	This has been provided to LGARS
<u>LGRS Admin Contact References:</u> MC - Michelle Cameron (LGRS) NK - Nick Kalogerinis (LGRS) LGRS Renewals - Linda Mahoney (LM) E-mail - LGRSRenewals@lta.com.au		



LGRS Client Services Manager:

Quenten Watkins Signed:
Date:24/5/2024