



Central Coast Council  
Supplementary Business Paper  
Ordinary Council Meeting  
**23 February 2021**





## COMMUNITY STRATEGIC PLAN 2018-2028

**ONE – CENTRAL COAST IS THE COMMUNITY STRATEGIC PLAN (CSP) FOR THE CENTRAL COAST LOCAL GOVERNMENT AREA**

**ONE – CENTRAL COAST DEFINES THE COMMUNITY'S VISION AND IS OUR ROADMAP FOR THE FUTURE**

**ONE – CENTRAL COAST BRINGS TOGETHER EXTENSIVE COMMUNITY FEEDBACK TO SET KEY DIRECTIONS AND PRIORITIES**

One - Central Coast will shape and inform Council's business activities, future plans, services and expenditure. Where actions are the responsibility of other organisations, sectors and groups to deliver, Council will work with key partners to advocate on behalf of our community.

Ultimately, every one of us who live on the Central Coast has an opportunity and responsibility to create a sustainable future from which we can all benefit. Working together we can make a difference.

## RESPONSIBLE

**WE'RE A RESPONSIBLE COUNCIL AND COMMUNITY, COMMITTED TO BUILDING STRONG RELATIONSHIPS AND DELIVERING A GREAT CUSTOMER EXPERIENCE IN ALL OUR INTERACTIONS.**

We value transparent and meaningful communication and use community feedback to drive strategic decision making and expenditure, particularly around the delivery of essential infrastructure projects that increase the safety, liveability and sustainability of our region. We're taking a strategic approach to ensure our planning and development processes are sustainable and accessible and are designed to preserve the unique character of the coast.



**Good governance and great partnerships**

**G2** Communicate openly and honestly with the community to build a relationship based on transparency, understanding, trust and respect

There are 5 themes, 12 focus areas and 48 objectives

### COMMUNITY STRATEGIC PLAN 2018-2028 FRAMEWORK

All council reports contained within the Business Paper are now aligned to the Community Strategic Plan. Each report will contain a cross reference to a Theme, Focus Area and Objective within the framework of the Plan.



Theme

Focus Area

Objective

# Meeting Notice

**The Ordinary Council Meeting  
of Central Coast Council  
will be held in the Council Chamber,  
Level 1, 49 Mann Street, Gosford  
on Tuesday 23 February 2021 at 6.30pm,  
for the transaction of the business listed below:**

## **Additional Reports**

2.7	Business Recovery Plan - Status Report.....	4
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David Farmer  
**Chief Executive Officer**

## ADDITIONAL ITEM



**Item No:** 2.7  
**Title:** Business Recovery Plan - Status Report  
**Department:** Corporate Affairs

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23 February 2021 Ordinary Council Meeting

Reference: F2021/00035 - D14498260  
Author: Michael Ross, Unit Manager Procurement and Project Management  
Executive: Natalia Cowley, Acting Director, Corporate Affairs

### Executive Summary

The purpose of this report is to provide an overview summary of Council's financial position, progress against the adopted Business Recovery Plan (formerly the 100 Day Recovery Action Plan), progress of the Audit, and details of progress against any strategies or performance improvement orders that are in place.

### Corporate Affairs Recommendation

- 1 *That Council receive the report Business Recovery Plan – Status Report.*
- 2 *That Council note that it is the final report to be provided to Council regarding progress against the Business Recovery Plan.*

### Background

At its Ordinary meeting held 26 October 2020, the Council resolved as follows:

- 1081/20 *Each (fortnightly) Council meeting during the next 12 months will receive a report that details;*
- i. *the financial position of council at that time*
  - ii. *progress against the Business Recovery Plan*
  - iii. *progress of the Forensic Audit, until completed*
  - iv. *an outline of any other relevant strategy in response to the Financial Crisis and progress against those strategies*
  - v. *progress against any Performance Improvement Order that is in place.*

### Financial Position of Council

Council is continuing to closely monitor, track and reconcile its cash position daily. Council's immediate liquidity situation has been resolved following the securing of the \$150m loans and a Long Term Financial Plan has been developed to forward plan the repayment of the restricted funds over the next 10 financial years.

### Progress Against the Business Recovery Plan

On 30 October 2020 the first phase of the Business Recovery Plan was completed and transitioned to phase 2. The phase 2 of the Business Recovery plan theme continued along the same lines as the initial response being 'cash preservation', however started to increase focus on business improvement activities as part of the recovery. The recovery plan was segmented into the following four project streams of which project leads and alternates were appointed to facilitate delivery; 1.0 Governance, 2.0 Finance, 3.0 Operational and 4.0 Assets.

Works undertaken by the Financial Tactical Team and greater business resulted in numerous recommendations being presented to ELT for consideration, delivering the following achievements;

- \$54.8M reduction in FY20/21 CAPEX (per Q2, 2021)
- \$11.9M reduction in FY20/21 OPEX (materials, contracts and other)
- Securing of \$50M commercial loan
- Securing of \$100M commercial loan
- Approx. 40% reduction in overtime
- Review and rationalisation of IT equipment, licences and contracts
- Capital expenditure framework endorsed and communicated to the business
- Identification of \$50M worth of underperforming property assets to commence the first tranche of asset sales
- Governance Framework developed for the Property and Asset sales project, including the appointment of independent advisory panel
- Workforce review finalised and total employee budget target identified
- Materials and contracts budget target reduction identified
- Commencement of workforce cost reduction initiatives
- Review of assets' useful lives and depreciation

Business Recovery plan status as of 11 February 2021 is as follows;

<b>Recovery Item</b>	<b>Total Items</b>	<b>Items Complete</b>	<b>% Complete</b>	<b>Items transitioned to BAU</b>
1.0 Governance	34	33	97%	1
2.0 Finance	48	35	73%	13
3.0 Operations	28	17	61%	11
4.0 Assets	23	12	52%	11

This marks a 72% completion of the Business Recovery Plan tasks. Due to the time associated with the business improvement activities the remaining 28% of tasks from the Business Recovery Plan will be transitioned to the business as usual teams to deliver. As a result the Financial Tactical Team will discontinue. Corporate Planning and Reporting have developed a tracking and reporting tool and agreed to manage and report status to ELT on a quarterly interval aligning with the operational plan reporting.

Refer to Attachment 1 – Business Recovery Plan Closeout Report for detailed information regarding the completed tasks.

### **Progress of the Forensic Audit**

The forensic report is being finalised and will be included in a council report to be provided at the Council Meeting on 9 March 2021.

### **Outline of any other relevant strategy in response to the Financial Crisis and progress against those strategies**

In addition to the business recovery plan, in November 2020, the Financial Tactical Team released an opportunity log to the business to capture any ideas within the greater business to improve efficiency, reduce cost associated with operations, or increase revenue. This process resulted in 138 opportunities being identified, of which 90 were considered feasible for further investigation and consideration, and 48 were not considered feasible at this present time. Monitoring and reporting against the remaining opportunities will be undertaken in parallel with monitoring of the remaining business recovery actions.

These items will also be included in the Corporate Planning and Reporting's tracking and reporting tool. Corporate Planning and Reporting will manage and report status to ELT on a quarterly interval aligning with the operational plan reporting, in parallel with the remaining business recovery items.

### **Link to Community Strategic Plan**

Theme 4: Responsible

### **Goal G: Good governance and great partnerships**

R-G2: Communicate openly and honestly with the community to build a relationship based on transparency, understanding, trust and respect.

### **Attachments**

1   Business Recovery Plan Closeout Report      D14498266

# Close out report

## Business Recovery Plan – Financial Tactical Team



### Summary:

The purpose of this report is to formally close out financial tactical team and transition the business recovery response of Central Coast Council in response to the financial crisis, to business as usual.

<b>Issue</b>	On Tuesday, 6 <sup>th</sup> October 2020 the Central Coast Council financial tactical team was formally activated.
<b>Analysis</b>	Considering phase 1 (first response) is complete, 72% of the business recovery actions have been finalised and the remaining 28% transitioned across to responsible Directorates to manage under business as usual, it is recommended that the Central Coast Council business recovery plan and financial tactical team be formally de-activated.

### Recommendations and actions:

- 1 That the business recovery plan be formally closed, and remaining actions transition to be managed within responsible directorates as business as usual, with continued monitoring by the Executive Leadership Team.
- 2 That the financial tactical team be formally de-activated.

### Approval

Recommendations approved/Amended

Endorsed/Approved by Executive Leadership Team

Date: 10/02/2021

### Summary

The following summarises key actions and decisions during the first and second stages of the business recovery. The intent was to swiftly identify and implement strategies what would have an immediate effect on reducing expenditure, in order to preserve cash and commence the rebuilding of working capital.

# Close out report

## Stage 1

### *First Response*

- Establishment of Financial Tactical Team to support delivery of the business recovery plan
- Recruitment of any roles suspended, except for those which had a safety of statutory requirement.
- Staff delegations significantly decreased
- Cessation of unnecessary operational expenditure
- Review of Council's contingent workforce to reduce expenditure associated with the use of temporary staff and contractors
- Management and reduction of overtime with regular reporting
- Review of all capital projects and delaying where practicable to allow further review (initial FY20/21 reduction of \$40M, with significant reduction in general revenue expenditure).
- Review of controls over Council's financial systems to develop improved and more regular reporting
- Daily monitoring of Council's cash balances to understand Council's current financial position
- Review and revision of supplier payment terms
- Dashboard reporting of key financial indicators
- Development of the business recovery plan (formally 100-day Recovery Action Plan – ELT and consultancy Grant Thornton)

Stage 1 of the Business Recovery Plan was completed in 30 October 2020

## Stage 2

### *Business Recovery*

The Business Recovery plan theme continued along the same lines as the initial response being 'cash preservation', however started to increase focus on business improvement activities as part of the recovery. The recovery plan was segmented into the following four project streams of which project leads and alternates were appointed to facilitate delivery; 1.0 Governance, 2.0 Finance, 3.0 Operational and 4.0 Assets.



# Close out report

Works undertaken by the tactical team and greater business resulted in numerous recommendations being presented to ELT for consideration, delivering the following achievements;

- \$54.8M reduction in FY20/21 CAPEX (per Q2, 2021)
- \$11.9M reduction in FY20/21 OPEX (materials, contracts and other)
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- Identification of \$50M worth of underperforming property assets to commence the first tranche of asset sales
- Governance Framework developed for the Property and Asset sales project, incl. the appointment of independent advisory panel
- Workforce review finalised and total employee budget identified
- Commencement of workforce cost reduction initiatives
- Review of Asset useful lives and depreciation

Business Recovery plan status as 11 Feb 2021, as follow;

Recovery Item	Total Items	Items Complete	% Complete	Items transitioned to BAU
1.0 Governance	34	33	97%	1
2.0 Finance	48	35	73%	13
3.0 Operations	28	17	61%	11
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In addition to the business recovery plan, in November 2020, financial tactical team released an opportunity log to the business to capture any ideas within the greater business to improve efficiency, reduce cost associated with operations, or increase revenue. This process resulted in 138 opportunities being identified, of which 90 were considered feasible for further investigation and consideration, and 48 were not considered feasible at this present time. Monitoring and reporting against the remaining opportunities will be undertaken in parallel with monitoring of the remaining business recovery actions.

# Close out report

Corporate Planning and Reporting have developed a tracking and reporting tool using smartsheet and agreed to manage and report status to ELT on a quarterly interval aligning with the operational plan reporting.

# Close out report

The below table provides status of Business Recovery Plan Actions. (Copy from existing spreadsheet)

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
1.0	Governance	1.1	Project Management	1.1.1	Closed Transitioned to BAU Responsible Directorate Responsible Unit	1.1.1.1		Y			
				1.1.2	Document Project Plan with Governance Structure Established	1.1.2.1		Y			
				1.1.3	Assign a Probity Manager to advise on the Project	1.1.3.1		Y			
		1.2	Resourcing	1.2.1	Identify Key Roles	1.2.1.1	Project Management	Y			
						1.2.1.2	CFO	Y			
						1.2.1.3	Treasury	Y			
						1.2.1.4	Administration Support	Y			
		1.3	Audit, Risk & Improvement Committee	1.3.1	Establish the of role of ARIC	1.3.1.1		Y			
				1.3.2	Consideration of bespoke Committee with Councillor involvement	1.3.2.1		Y			
				1.3.3	Consideration of 100 Day Recovery Action Plan and relevant recommendations to Council	1.3.3.1		Y			
		1.4	Office of Local Government	1.4.1	Management of notification and actions required	1.4.1.1		Y			
				1.4.2	Agree and document scope of OLG role	1.4.2.1		Y			
				1.4.3	Agree and document communication cycle	1.4.3.1		Y			
				1.4.4	Ensure the appropriate flow of information	1.4.4.1		Y			
		1.5	Formal Notifications	1.5.1	Where notifications have occurred, follow up with any actions as required by external agencies	1.5.1.1		Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
		1.6	Legal	1.6.1	Engagement of external Counsel and scope of role.	1.6.1.1		Y			
				1.6.2	Ongoing provision of advice	1.6.2.1			Y	Corporate Affairs	Legal
		1.7	Key Stakeholder Engagement	1.7.1	Develop ongoing communication strategy/communication plan (managed as a sub-project)	1.7.1.1		Y			
				1.7.2	Engage early and regularly with key stakeholders to keep parties informed, including: Mayor; Councillors Employees; Community and residents; Unions; Suppliers; Finance Committee; Office of Local Government; and ARIC	1.7.2.1		Y			
				1.7.3	Establish reporting cycle to stakeholders	1.7.3.1		Y			
		1.8	Record Keeping and Continuity	1.8.1	Ensure appropriate records are maintained in corporate systems.	1.8.1.1	Setup Content Manager Folder	Y			
				1.8.2	Manage key person risk to ensure continuity due to staff movements or availability	1.8.2.1		Y			
		1.9	Conflicts of Interest	1.9.1	Regular discussions and standing meeting items to consider and manage conflicts of interest.	1.9.1.1		Y			
				1.9.2	All reports from external parties required to include a conflict of interest consideration and statement.	1.9.2.1		Y			
		1.10	Confidentiality and release of information	1.10.1	Ensure NDAs completed and submitted as required	1.10.1.1		Y			
				1.10.2	Where practicable, reports provided are to be able to be made publicly available	1.10.2.1		Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
				1.10.3	Regular reviews as to what information can be released proactively	1.10.3.1		Y			
		1.11	Roles & Responsibilities	1.11.1	Document scope of role for ELT, Project Team and Tactical Team.	1.11.1.1		Y			
				1.11.2	Document scope of role for consultants and their relationships/communications.	1.11.2.1		Y			
				1.11.3	Document scope of role for project management	1.11.3.1		Y			
				1.11.4	Appoint key Project Lead to ensure strong communication of goals and outcomes to Stakeholders including various local and state government authorities.	1.11.4.1		Y			
		1.12	Compliance	1.12.1	Ensure all procurement processes are followed for procurement under the 100 Day Plan	1.12.1.1		Y			
		1.13	Business as Usual	1.13.1	Councillor engagement.	1.13.1.1		Y			
				1.13.2	Ensure that ongoing reporting and governance requirements are met during the 100 Day Recovery Action Plan and that progress of the 100 Day Recovery Action Plan is incorporated into reporting, for example: Q1 reporting; and 31 October 2020 Councillors' workshop.	1.13.2.1		Y			
2.0	Finance	2.1	Funding	2.1.1	Determine funding needs (both immediate needs and to fund the restructure)	2.1.1.1	Immediate Needs	Y			
						2.1.1.2	Funds required for restructure	Y			
				2.1.2	Develop strategy with respect to funding	2.1.2.1	Explore options for 'Emergency' working capital funding;	Y			
						2.1.2.2	Develop strategy to seek approval from internal borrowings; and	Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
						2.1.2.3	Explore ability to seek long term external debt for working capital needs and to normalise the position.	Y			
				2.1.3	Develop documentation and modelling in support of requests for borrowings for approval by the Councillors and/or Ministers and external Banks	2.1.3.1		Y			
				2.1.4	Develop a fully costed Restructure Plan to determine funding needs	2.1.4.1		Y			
				2.1.5	Review expenditure undertaken against restricted project requirements for opportunities to 'refund' General Funds and draw down restrictions	2.1.5.1			Y	Corporate Affairs	Economic Development and Project Delivery
		2.2	Controls	2.2.1	Enhance Cash Reporting	2.2.1.1	Review of current financial reports (with a focus on cash reporting).	Y			
						2.2.1.2	Establish and regularly refine reports available to assist with decision making of the Tactical Team and ELT (and as ongoing best practice). This may include: Cash flow forecasting; Daily cash balances; and Fund reporting.	Y			
				2.2.3	Develop 13 week rolling cash flow forecast to support monthly cash flow model.	2.2.3.1		Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
				2.2.4	Establish separate bank accounts for each Fund and type of fund (e.g. restricted)	2.2.4.1	Assess logistics with respect to new accounts (i.e. reporting in Oracle, established bank account practices (e.g. historic payment into old accounts))	Y			
						2.2.4.2	Assess legal position regarding ongoing structure versus proposed structure in absence of funding to rectify current position	Y			
				2.2.5	Develop Liquidity Contingency Plan	2.2.5.1		Y			
				2.2.6	Implement strategies to address control weaknesses identified in external repots including the audit	2.2.6.1			Y	Corporate Affairs	Finance
				2.2.7	Establish a long-term financial plan in accordance with Principles adopted	2.2.7.1		Y			
		2.3	Working Capital Optimisation	2.3.1	Increase day to day liquidity via review of working capital cycle - DEBTORS	2.3.1.1	Review of collections/recovery process and practices;	Y			
						2.3.1.2	Adopt practices to maximise collections including early phone calls, focus on large debtors and improved reporting by age;	Y			
						2.3.1.3	Regularly monitor and report on rates and water collections to assess arrears and impact of COVID;	Y			
						2.3.1.4	Consider incentives and discounts for upfront payments	Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
						2.3.1.5	Recoup outstanding grant and emergency funding owed to Council by other agencies		Y	Environment & Planning	Environment Management
				2.3.2	Increase day to day liquidity via review of working capital cycle - CREDITORS	2.3.2.1	Extend payment terms to more commercial terms (say 30 days for all suppliers except those subject to the Securities of Payment Act)	Y			
						2.3.2.2	Extend payment terms for large commercial organisations to 45 60 days	Y			
						2.3.2.3	Reduce frequency of payment cycles;	Y			
						2.3.2.4	Monitor and enforce internal processes with respect to ordering such as purchase orders and delegated limits	Y			
				2.3.3	Increase day to day liquidity via review of working capital cycle - STOCK	2.3.3.1	Consider alternate methods to reduce stock held (and cost of stores) such as third party supplier arrangements.		Y	Corporate Affairs	Strategic Procurement
		2.4	Forensic Audit	2.4.1	Appoint forensic accountant to undertake forensic review focusing on restricted funds	2.4.1.1	Engage appropriate firm	Y			
						2.4.1.2	Agree scope and instructions	Y			
						2.4.1.3	Assist with collation of documentation and assisting forensic accountants	Y			
		2.5	Budget	2.5.1	Prepare 'zero based' budget based on restructured organisation	2.5.1.1			Y	Corporate Affairs	Finance



# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
				2.5.2	Prepare Budget and Operational Plan for 2021/22. Budget Steering Committee to meet to agree framework and messaging	2.5.2.1	The Operational Plan driving the budget		Y	Corporate Affairs	Finance
						2.5.2.2	Establishing a recurring budget with all operational and capital projects subject to a business case and review process;		Y	Corporate Affairs	Finance
						2.5.2.3	Zero based budget or bottom up revenue approach;		Y	Corporate Affairs	Finance
						2.5.2.4	Limitation of FTE;	Y			
						2.5.2.5	Limiting the capital budget based on available cash (depreciation less deficit [noting the budget should not be in deficit] less debt reduction plus grants, DCs and restricted funds);	Y			
						2.5.2.6	Establishing clear and consistent messaging with respect to the framework and limitations of the budget with 'buy in' by all leaders; and	Y			
						2.5.2.7	Working towards the establishment of a PMO.		Y	Corporate Affairs	Strategic Procurement
		2.6	Financial Metrics	2.6.1	Conduct Internal Cost review	2.6.1.1		Y			
				2.6.2	Consider overhead allocation model	2.6.2.1			Y	Corporate Affairs	Finance
				2.6.3	Review of depreciation schedules	2.6.3.1		Y			
				2.6.4	Review of loan book and break costs to assess opportunities to refinance and reduce borrowing costs.	2.6.4.1		Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
		2.7	Business as Usual	2.7.1	Monitor resourcing and progress of 'business as usual' to ensure new risks do not arise given the likelihood of increasing workloads. Key workflow over the coming months includes:	2.7.1.1	Finalisation of Year End accounts and FY20 Audit		Y	Corporate Affairs	Finance
						2.7.1.2	Budget and Operational Plan	Y			
						2.7.1.3	Monthly reporting and Quarterly review	Y			
						2.7.1.4	IPART information return	Y			
						2.7.1.5	Core systems consolidation		Y	Corporate Affairs	Information Technology
				2.7.2	Review capacity and capability of the Finance team and re-establish the team right through to the leadership via appointment of a new CFO	2.7.2.1			Y	Corporate Affairs	Finance
				2.7.3	Culturally focus Management on the importance of cash and ensure forecasting tools are standard use in Management meetings going forward	2.7.3.1		Y			
3.0	Operational	3.1	Service Level Review	3.1.1	Review current services provided and assess whether the service is:  1) Essential (legislated) (Mandated) 2) Provided based on community Discretionary but expected by community expectations/only supplier 3) Non-essential (Discretionary)	3.1.1.1	Revise scope and governance in light of financial situation Develop Services Value Framework: Services prioritisation matrix to rank top 10 opportunities / Further explore	Y			
						3.1.2	Assess and model alternate delivery options for all services.		Y	Environment & Planning	Strategic Planning
				3.1.2.1		3.1.2.1	Outsourcing or shared delivery service model		Y	Environment & Planning	Strategic Planning
						3.1.2.2	Reduced quality of service levels such as increased decreased response time or operating hours or frequency		Y	Environment & Planning	Strategic Planning
						3.1.2.3	Reduced level of service model such as eliminating an activity e.g. grass cutting		Y	Environment & Planning	Strategic Planning

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
				3.1.3	Leverage Services Review data gathered to date	3.1.3.1	Develop scenario-based financial model to understand resourcing requirements and total budget		Y	Environment & Planning	Strategic Planning
				3.1.4	Benefit-Cost Impact Analysis Model	3.1.4.1	Identify key opportunities; get endorsement from Steer Co		Y	Environment & Planning	Strategic Planning
				3.1.5	Consider new services that may be able to generate revenue	3.1.5.1		Y			
				3.1.6	Review of all operating projects	3.1.6.1		Y			
		3.2	Workforce Review	3.2.1	Set workforce reduction target	3.2.1.1		Y			
				3.2.2	Review workforce needs based on assessment of the essential nature of the service, service delivery levels and proposed structure post restructure	3.2.2.1			Y	Corporate Affairs	People & Culture
				3.2.3	Model various redundancy options and the payback period	3.2.3.1	Voluntary redundancy criteria Identified service level impacts	Y			
				3.2.4	Develop strategies with respect to redundancies, considering timing, communication, impact on remaining employees.	3.2.4.1		Y			
				3.2.5	Consider reduced working hours and other flexible working options	3.2.5.1		Y			
				3.2.6	Engage and collaborate with the unions with respect to strategies and options	3.2.6.1		Y			
				3.2.7	Review of staff benefits, including but not limited to: Annualised Salary Agreement (ASA) Vehicles Market loading Allowances	3.2.7.1			Y	Corporate Affairs	People & Culture
				3.2.8	Review internal costing model	3.2.8.1			Y	Corporate Affairs	Finance
		3.3	Revenue Options	3.3.1	Explore all available revenue options	3.3.1.1	Conduct benchmarking against other councils and commercial operators	Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
						3.3.1.2	Prepare financial modelling	Y			
						3.3.1.3	Collate and model collective impact or revenue opportunities to provide optionality to Councillors		Y	Connected Communities	Sports Fields, Parks & Playgrounds  Leisure, Recreation & Community Facilities
										Environment & Planning	Compliance  Environment Management
				3.3.2	Consider Special Rate Variation and criteria to apply (including potential need to evidence a restructure prior to applying)	3.3.2.1		Y			
				3.3.3	Engage in early dialogue with IPART to assess the impact of the current financial situation on the next determination	3.3.3.1		Y			
				3.3.4	Review current loan portfolio and costs	3.3.4.1		Y			
		3.4	Business as Usual	3.4.1	Monitor resourcing and progress of 'business as usual' to ensure new risks do not arise given the likelihood of increasing workloads. Reviews and controls may include:	3.4.1.1	Additional requests for overtime	Y			
						3.4.1.2	Escalation in number of incident and complaint reports on council services	Y			
				3.4.2	Review of supplier contracts to renegotiate commercial contracts (e.g. telephone contracts)	3.4.2.1		Y			
				3.4.3	Decommissioning of IT systems and thereby reduce costs (e.g. Authority, ECM, etc)	3.4.3.1			Y	Corporate Affairs	Information Technology
				3.4.4	Develop compliance culture with respect to procurement processes	3.4.4.1		Y			
				3.4.5	Review project management roles and authorities	3.4.5.1			Y	Corporate Affairs	Strategic Procurement

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
4.0	Assets	4.1	CAPEX	4.1.1	Review Capital Projects and defer any projects unless they: 1. Are funded from Grants, Development Contributions and Restricted funds 2. Create a serious safety risk which cannot be mitigated with an alternate measure; 3. Have a payback period of less than 12 months; and 4. Have a prohibitive break cost if already commenced.	4.1.1.1		Y			
				4.1.2	Review projects with Day Labour/Internal staff and consider plan to delay projects or re direct staff to other projects such as grant of developer contribution funded projects. Also consider redeploying staff to projects within other directorates that meet this criteria.	4.1.2.1		Y			
				4.1.3	Review capex process with 1-4 and 4-10 year plans to provide a framework for prioritisation of capital works.	4.1.3.1		Y			
				4.1.4	Review outstanding amalgamation related projects and consider deferral where possible.	4.1.4.1		Y			
				4.1.5	Enhance capex budgeting framework and controls (as part of budget process)	4.1.5.1		Y			
		4.2	Developer Contributions	4.2.1	Review developer contribution plans and model expenditure prediction with a view to minimise expenditure from general revenue.	4.2.1.1			Y	Environment & Planning	Strategic Planning
				4.2.2	Address all recommendations made in the Developer Contribution Audit and ensure clear strategy.	4.2.2.2			Y	Environment & Planning	Strategic Planning
				4.2.3	Continue review of historical spend to identify funds that may have been expended from incorrect sources i.e. Developer contribution eligible projects that have been funded from general revenue.	4.2.3.3			Y	Environment & Planning	Strategic Planning
				4.2.4	Investigate if assets procured could become assets of the various funds.	4.2.4.4			Y	Environment & Planning	Strategic Planning

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
		4.3	Asset Policies, Efficiencies & Sales	4.3.1	Review portfolio of liquid assets and shares and consider opportunities to increase liquidity.	4.3.1.1		Y			
				4.3.2	Create a property (land) register including details on the use and return on property	4.3.2.1			Y	Corporate Affairs	Economic Development and Project Delivery
				4.3.3	Assess the holding costs of all non-income producing assets and the current and future needs (e.g. community expectation) /strategy for maintaining the property.	4.3.3.1			Y	Corporate Affairs	Economic Development and Project Delivery
				4.3.4	Consider the sale of non-core assets no longer required identify the value return and ensure sustainable use, i.e. pay down of debt.	4.3.4.1			Y	Corporate Affairs	Economic Development and Project Delivery
				4.3.5	Utilise data from GPS to drive decisions with respect to plant and fleet including:	4.3.5.1	Most cost-efficient method (e.g. own v hire v lease)		Y	Corporate Affairs	Plant & Fleet
						4.3.5.2	Utilisation and ability to sell underutilised equipment	Y			
				4.3.6	Review employee entitlements and policies (such as renewal period) with respect to vehicles and alternate options including pool cars and novated leases.	4.3.6.1			Y	Corporate Affairs	People & Culture
				4.3.7	Review fuel card usage, controls and restrictions.	4.3.7.1		Y			
				4.3.8	Review IM&T equipment policies including:	4.3.8.1	Telephone/data policy;	Y			
						4.3.8.2	Re negotiation of key contracts; and	Y			
						4.3.8.3	Equipment replacement policies and timeframes (laptops/mobiles).	Y			
				4.3.9	Consider sale of businesses	4.3.9.1		Y			

# Close out report

ID	Objective	ID	Task Level 1 Description	ID	Task Level 2 Description	ID	Task Level 3 Description	Closed	Transitioned To BAU	Responsible Directorate	Responsible Unit
		4.4	PMO	4.4.1	Investigate the establishment of a PMO (including payback period) with a focus on:	4.4.1.1	Management and prioritisation of capital works pipeline		Y	Corporate Affairs	Strategic Procurement
						4.4.1.2	Strategic levels (Plans) and asset management plans		Y	Corporate Affairs	Strategic Procurement

It is recommended that the above actions identified as transitioning to business as usual be monitored by Corporate Planning and Reporting, with regular reporting (qtr.) through to the Executive Leadership team.

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