

Noosa Transfer
Team

THE NOOSA DE-AMALGAMATION: *Building a New Organisation*

02 January 2014

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Message from the Transfer Manager

Since the Noosa community overwhelmingly voted to regain its independence in March, a significant amount of work has happened behind the scenes to get to 1 January 2014, the day Noosa Council is officially established.

I am proud to report that the cost of de-amalgamation has come in well under the Queensland Treasury Corporation's estimate. By introducing innovative methods of ICT delivery and by being very conscious of costs at all times we have managed to keep the cost of the de-amalgamation process significantly low for the community.

I would like to acknowledge the tremendous passion, engagement and support the Noosa community has provided throughout this whole process. After a 5 year battle to regain its independence, their passion never wavered.

The Noosa Transfer Team – a small but dedicated team tasked with the enormous job of getting a 400+ strong organisation up and running and ready for a seamless transition from the start – showed outstanding dedication and commitment. While there have been a number of people whom have given considerable time and effort to the project, I would particularly like to thank the core team comprising Debra Iezzi (Project Co-ordinator), Martin Drydale and Michael Shave (Project Managers), Narelle Reid (Assistant Project Coordinator) and Scienta Hesse (Project Officer). I would also like to acknowledge the work done by the other staff who put in many hours of work to deliver on the Transfer Action Plan. Without the incredible efforts of these people the Transfer would not have been the success it was.

I would also like to acknowledge the Sunshine Coast Council for their assistance provided to the team during this process.

The team has worked hard to deliver an organisation in line with the community's vision. The structure that has been put in place will allow the council to shape the organisation in association with community needs and allocate resources where they think necessary in order to deliver agreed service levels in future. The community can expect a return to a customer focused, friendly, open and transparent organisation, which will start to address service delivery in line with community needs.

This document provides a comprehensive guide to how we got from the vote in March to the new Noosa Council opening its doors in 8 short months.

Peter Franks
Transfer Manager

Executive Summary

The purpose of this report is to document the process of the de-amalgamation of the new Noosa Council from the Sunshine Coast Council and provide a level of context around decision making.

The strong and continued desire for self-determination by the Noosa community culminated in the State Government appointing a Queensland Boundaries Commissioner to investigate the viability of Noosa de-amalgamating from the Sunshine Coast Council. The Boundary Commissioner's report found that a new Noosa Council would be financially viable and the Noosa community overwhelmingly voted to de-amalgamate in March 2013.

The State Government developed the Local Government (De-amalgamation Implementation) Regulation 2013 (LDIR) to guide the process and nominated 1 January 2014 as the change-over day when the reconstituted Noosa Council would be operational.

The scale of the de-amalgamation process was vast and complex with demanding timelines; however with the efforts of the Transfer Manager, consultants and dedicated staff, the new Noosa Council was declared into office and conducted its first meeting on 2 January 2014.

A number of significant issues and challenges were successfully addressed during the de-amalgamation process. These included but were by no means limited to:

- Minimisation of ICT cost while ensuring the new Noosa Council had the systems and infrastructure in place to operate efficiently and effectively. This was achieved using an innovative solution that is a first for local government and delivered state of the art software and infrastructure which will see the organisation well into the future. At the same time it will save \$4 million in capital expenditure and \$1 million per year in ongoing operational costs.
- Ensuring the financial stability of the organisation through the separation of assets and liabilities and the establishment of an interim organisational plan and budget. This was realized through the development of a lean organisational structure and careful forward planning that enabled Council to adopt a budget at its first meeting that was balanced, sees depreciation fully funded and a zero rate increase for the community in the first 6 months of operation to 30 June 2014.
- Establishing and populating an interim organisational structure with a very short time line and limited financial resources. A significant number of staff were identified to transfer back to the new Noosa Council, significantly more than were required to populate the lean organisational structure developed. This resulted in a number of highly skilled staff being shed in order to ensure the future financial viability of the organisation.

In line with the LDIR, a Transfer Manager (accountable to the Minister for Local Government, Community Recovery and Reconstruction) was appointed to take all necessary steps to achieve separation of the new Noosa Council from the continuing council and prepare the new council to be business ready and operational at 1 January 2014. Subsequently the De-amalgamation Transfer Committee was established and community representatives appointed by the Minister to a Local Advisory Committee.

The Transfer Manager engaged comprehensively with the Noosa Community during the transition process to ensure information on the de-amalgamation process was available and accessible and to gauge views on local issues.

As a part of his role, the Transfer Manager established the Noosa Transfer Team and Steering Committee to manage the many aspects of de-amalgamation. The steering committee supervised the development and implementation of the Transfer Action Plan at the direction of the Transfer Manager.

The Transfer Action Plan (TAP) covered the seven key areas of Financial Matters, Assets, Services, Governance and Risk Management, Information and Communications Technology, Human Resources and Statutory Planning. De-amalgamation Transfer Methodology was developed to inform decision making and guide the TAP implementation process.

The Transfer Manager and the Transfer Team Steering Committee worked hard to ensure the cost to the new Noosa Council of de-amalgamation is substantially below the Queensland Treasury Corporation costs forecast estimate.

The Finance TAP identified and implemented tasks to facilitate the separation of assets and liabilities, determine the balance sheet position and enable the Transfer Manager to report on the opening financial position and short term financial outlook of the new Noosa Council.

The Asset TAP identified critical assets and liabilities and facilitated their transfer to the new Noosa Council; ensured the asset register of the new entity was compliant and drafted a 6 month capital works program for consideration by the new council.

The Services TAP identified service levels and put into place arrangements to ensure the continuity of services post change-over day of 1 Jan 2014, and in doing so identified ways in which the new Noosa Council might use its limited resources efficiently, effectively and in a timely manner.

The Governance and Risk Management TAP ensured a governance framework was in place to enable good decision making to take place in a transparent and accountable manner that encouraged participation and met legislative requirements.

The Information & Communication Technology TAP identified and put into place at minimal cost, an efficient and effective ICT systems and infrastructure that would enable council to achieve its corporate goals and objectives.

The Human Resource TAP established an interim organisational structure that ensured the new Noosa Council had staff in place in appropriate roles to enable it to function effectively and efficiently.

The Planning TAP identified and actioned key tasks that ensured the new council had in place a strategic development framework at change-over day of 1 January 2014. The framework would enable the continued application of the existing Noosa Plan and the smooth transition of applications through the planning process. It also ensures public access to planning and strategic development information.

The new Noosa Council will now continue to develop policies, strategies and programs that will deliver the aspirations of the community.

The Transition Committee ceases to exist on 1 July 2014 at which time a final de-amalgamation report will be produced. The final document will report in detail against the transition action plan and outcomes achieved.

Section 1 – Background

In 2008 the Queensland Government amalgamated Noosa Shire Council, Caloundra City Council and Maroochy Shire Council into a single Sunshine Coast Regional Council after the 2007 Local Government Reform Commission recommended changes to Queensland local government boundaries, names and electoral arrangements.

The former Noosa Shire Council and local community groups expressed strong opposition to the amalgamation, and the Noosa Independence Alliance was formed. The Alliance consisted of four community organisations from the Noosa area, with a total membership of around 5,000.

In 2012 the Queensland Government appointed a Queensland Boundaries Commissioner to investigate the viability of former shires wishing to de-amalgamate from larger regional councils.

After reviewing the proposals from the Noosa Independence Alliance, the Sunshine Coast Council, and in consultation with stakeholders, the Report stated that “*a new Noosa Shire Council would be financially viable and there were enough reasons to allow the people of Noosa to decide the future direction of their local representation*” and recommended that a poll should be held in March 2013.

Appendix 1: Queensland Boundary Commissioner Report (proposed Noosa De-amalgamation)

In March 2013 Noosa residents overwhelmingly voted to de-amalgamate from Sunshine Coast Council, and in the following April the Queensland Government released the *Local Government (De-amalgamation Implementation) Regulation 2013* (the LDIR) as the instrument to guide the process.

In summary, the purpose of the LDIR was to:

- Establish a new local government in Noosa
- Provide for elections for the new local governments
- Provide a transfer mechanism, including a transfer manager, transfer methodology and transfer committee
- Provide for financial matters relating to the de-amalgamation of the continuing local governments
- Provide for matters related to local laws and other instruments of the continuing local government and new local government
- Provide for matters relating to the continuing local governments

Appendix 2: Local Government (De-amalgamation Implementation) Regulation 2013

The LDIR nominated the date of 1 January 2014 as the changeover day, when the new Noosa Shire Council came into existence.

De-amalgamation Timeline	
Date	Action
11 April 2013	<i>Local Government (De-amalgamation Implementation) Regulation 2013</i> enacted
12 April 2013	Transfer Managers appointed
1 September 2013	Local Government Remuneration and Discipline Tribunal to decide remuneration/category for new councillors (s11(2) LGDIR) and councils
October to December 2013	Elections for new councils to be held at a date to be determined by the Minister.
31 December 2013	Terms of the following councillors end: Cairns—Division 10 Rockhampton—Divisions 1,2,3 Sunshine Coast—Divisions 11,12 Tablelands—Divisions 1,7,8
1 January 2014	Changeover day
1 January 2014	Transfer Managers become acting chief executive officers—continue until a chief executive officer is appointed
1 January 2014	The 2 year, 3 month term of mayor and councillors for each new council commences (2
1 July 2014—six months after 'changeover day'	Transfer Committee ceases to exist (unless another date approved by the Minister)
By 31 December 2014	The new council must discharge any Queensland Treasury Corporation working capital facility established for the sole purpose of facilitating the de-amalgamation
Next quadrennial election date (2016)	Terms of all Councillors/Mayors end

Section 2 – De-amalgamation Process

2.1 Transfer Manager

In April 2013 the government announced the appointment of Mr Peter Franks as Noosa Transfer Manager.

As required in the *Regulation*, the Transfer Manager is accountable to the Minister and reports operationally to the Director-General of the department, or his nominee. The Transfer Manager is required to take all steps necessary to achieve separation of the new Noosa Council from the continuing Sunshine Coast Council and prepare for the new council to be business ready and commence operations from changeover day, including:

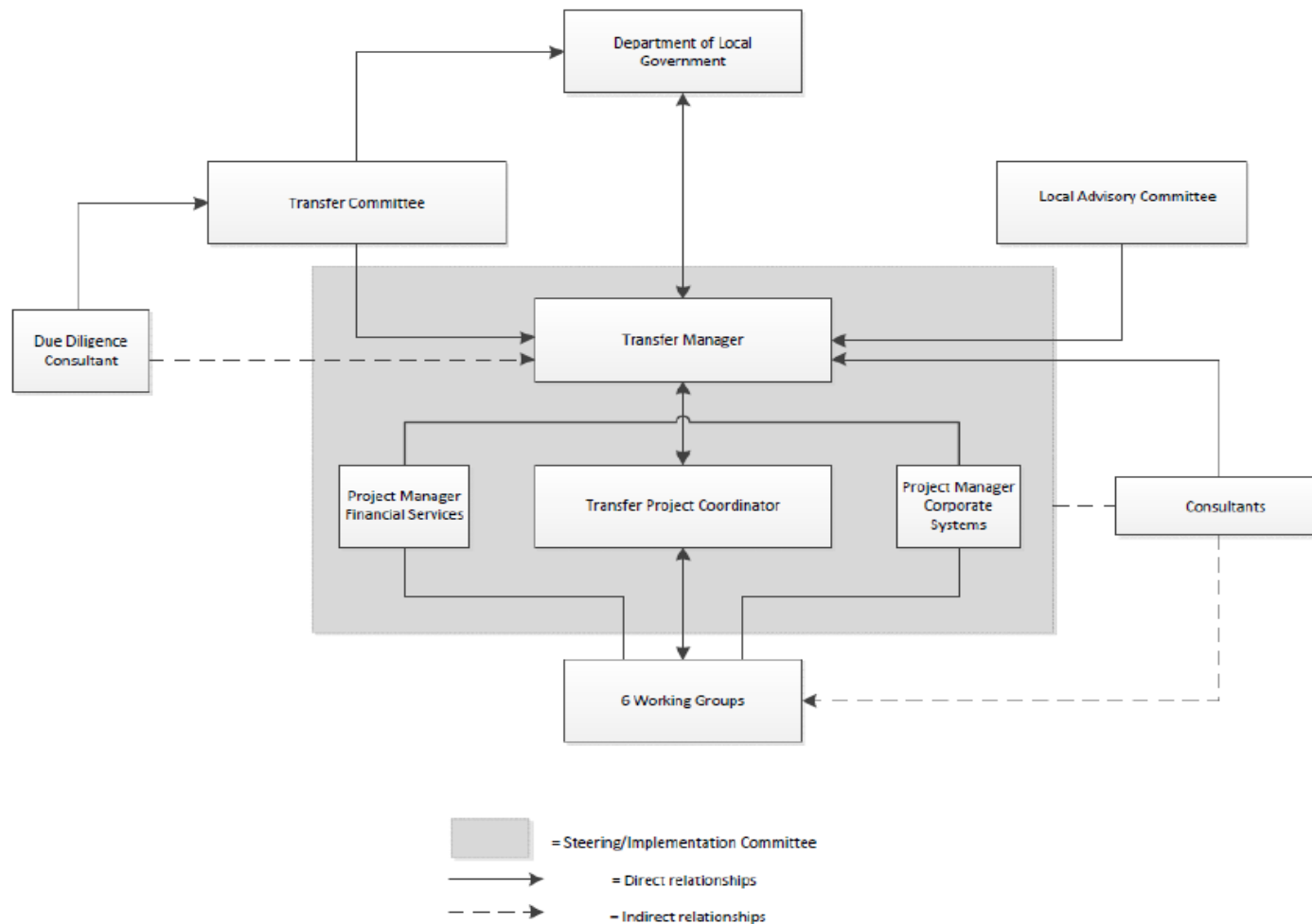
- Negotiate and develop an action plan (Transfer Action Plan) for the proper transfer of employees, contractual arrangements, assets, liabilities and documents from the current council to the new local government;
- Establish a service delivery plan for the new local government to ensure continuity of business from the commencement date of the new council;
- Develop an organisational structure for the new Noosa Council, match employees transferring to the new council to the structure, and if necessary engage new employees to fill required positions;
- Following identification of the plant and equipment to be transferred to the new council, arrange procurement of any new plant and equipment required to enable the new council to commence and continue service delivery from 1 January 2014; and
- Establish business systems for the new Noosa Council, including information and communications technology, data and knowledge management systems, corporate software applications, financial and assets management systems, property and rating systems, regulatory systems, human resource and management, and payroll systems.
- Where required, the Transfer Manager may engage consultants and contractors to provide them with specialist advice on and assistance with de-amalgamation tasks.

On changeover day, the Transfer Manager became the acting Chief Executive Officer of the new Noosa Council and remain in that position until such time as the new council formally appoints a Chief Executive Officer.



Noosa Transfer Team

Project Governance Structure



2.2 Transfer Committee

The LDIR provided for the establishment of a Transfer Committee to facilitate the de-amalgamation of a continuing local government and the establishment of the new Noosa Council.

The Transfer Committee consists of the Sunshine Coast Council Chief Executive Officer Mr John Knaggs and Noosa Transfer Manager Mr Peter Franks. Its function is to:

- to decide the assets and liabilities that are to be transferred to the new local government; and
- to settle joint agreements between the continuing local government and the new local government for matters to be decided because of the transfer, including, for example, the following:
 - Capital works costs;
 - Maintenance of boundary roads;
 - Use of library and community facilities;
 - Catchment management;
 - Services, including, for example, road and park maintenance, waste and water services and sewerage; and
- subject to section 35(1)(a), (b), (c), (d), (f) and (g), decide the costs associated with the de-amalgamation that are to be payable by the new Noosa Council; and
- to make decisions about other matters the Transfer Committee considers appropriate.

The Transfer Committee conducts its meetings at times and places as appropriate and is able to invite persons necessary to ensure the orderly conduct of its business. These meetings are not open to the public however the transfer committee is required to keep formal minutes of each transfer committee meeting.

The Transfer Committee Meeting Minutes can be found at www.noosatt.qld.gov.au

2.3 Noosa Transfer Team

The Transfer Manager established the Noosa Transfer Team to support the de-amalgamation process. This team report directly to the Transfer Manager. The tasks for the team include the following:

- Detailed planning and identification of resource requirements;
- Gathering and reviewing information;
- Developing project plans and completing initiatives; and
- Risk management.

2.3.1 Noosa Transfer Working Team Steering Committee

The Transfer Manager also established the Noosa Transfer Working Team Steering Committee. Chaired by the Transfer Manager, it comprised the Transfer Project Coordinator, Project Manager Financial Services, Project Manager Corporate Systems and Team Leaders. When necessary, team leaders invited other team members to attend meetings.

The Steering Committee met every three weeks to overview the progress of the implementation of the TAP and to address emerging issues.

Its functions included:

- coordinating delivery of the Transfer Action Plan;
- identifying and dealing with emerging issues;
- establishing priorities;
- ensuring adequate resources are allocated or acquired to meet project initiatives and timelines;
- strategy development;
- identifying dependencies;
- contract management oversight; and
- developing a high level risk management plan.

2.4 De-amalgamation Transfer Methodology

The De-amalgamation Transfer Methodology provides further advice and direction to the Transfer Manager and Transfer Committee on the de-amalgamation process. This document works in conjunction with the LDIR.

Appendix 3: De-amalgamation Transfer Methodology.

2.5 Costs and Financial Matters

The Transfer Manager and Noosa Transfer Team have worked hard to ensure the cost of de-amalgamation is kept to a minimum. Through their dedicated effort the cost to the new Noosa Council to de-amalgamate from the Sunshine Coast Regional Council will be substantially under the Queensland Treasury Corporation (QTC) forecast of \$13,650,575.

Attachment 2: Noosa De-amalgamation Cost Statement at 31 December 2013

NOOSA DE-AMALGAMATION COSTS STATEMENT

One-off costs associated with de-amalgamation (\$)	QTC Forecast	Costs	Actual May	Actual June	Actual July	Actual	Actual	Actual	Actual	
		Incurring To Date	2013	2013	2013	August 2013	September 2013	October 2013	November 2013	December 2013
Governance, planning and implementation costs		\$1,132,143	\$24,190	\$32,348	\$121,603	\$121,409	\$165,132	\$141,887	\$99,081	\$426,493
Industrial relations costs		\$15,225	\$0	\$7,600	\$0	\$0	\$7,385	\$240	\$0	\$0
Community & staff engagement costs		\$3,622	\$0	\$0	\$3,622	\$0	\$0	\$0	\$0	\$0
Legal due diligence costs		\$81,031	\$8,167	\$1,500	\$0	\$11,256	\$2,149	\$51,164	\$6,795	\$0
Accounting and finance due diligence costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New ICT costs		\$6,400	\$0	\$0	\$0	\$0	\$3,200	\$0	\$0	\$3,200
Other costs (Incl SCRC staff time)		\$983,889	\$12,088	\$13,218	\$65,970	\$59,897	\$103,321	\$187,067	\$175,300	\$367,028
Total one-off costs	\$3,604,439	\$2,222,310	\$44,445	\$54,666	\$191,195	\$192,563	\$281,186	\$380,358	\$281,176	\$796,722
Fixed Asset de-amalgamation costs (\$)		Costs	Actual May	Actual June	Actual July	Actual	Actual	Actual	Actual	
		Incurring To Date	2013	2013	2013	August 2013	September 2013	October 2013	November 2013	December 2013
New ICT assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New other property, plant and equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total one-off fixed asset costs	\$7,415,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Recurring Costs	\$2,630,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs Incurred	\$13,650,575	\$2,222,310	\$44,445	\$54,666	\$191,195	\$192,563	\$281,186	\$380,358	\$281,176	\$796,722

Note

Cost to date may not be reflective of total costs incurred due to timing of billing arrangements

2.5.1 The Queensland Treasury Corporation

The Queensland Treasury Corporation (QTC) was engaged by the Department of Local Government to provide assistance and advice to the Queensland Boundary Commission in regard to identifying the financial viability of the two Councils if de-amalgamation were to take place; and the cost of de-amalgamation for both the new Noosa Council and the continuing Sunshine Coast Council.

The QTC determined a sustainability rating for the existing council, the proponent council (new) and the continuing council.

Sustainability Rating	Existing Council	Proponent Council	Remaining Council
QTC rating	Strong (neutral)	Moderate (neutral)	Sound (neutral)

The existing council's strong rating is supported by:

- historical and forecast operating surpluses in all years.
- very low gearing levels throughout the forecast period and high interest and debt service cover ratios.
- strong liquidity, and
- forecast capital expenditure of \$718 million with only 14.3 per cent funded by new borrowings.

The remaining council's sound rating is supported by:

- minor operating deficits over the forecast period, and
- a reasonable level of borrowings which are able to be adequately serviced.

The proponent council's moderate rating is supported by:

- minor operating deficits over the forecast period, and
- adequate capacity to meet its financial commitments in the short to medium term and acceptable capacity in the long term.

Appendix 4: Queensland Treasury Corporation De-amalgamation Analysis of Sunshine Coast Regional Council

2.5.2 Balance Sheet Allocation Methodology

The Transfer Committee agreed the split of assets and liabilities between the new Noosa Council and the continuing Sunshine Coast Council to enable the opening balance sheet position of the new Noosa Council to be determined. The de-amalgamation transfer methodology required the Transfer Manager to prepare and present to Council at its first meeting, a detailed report outlining the new Noosa Councils opening financial position and short-term financial outlook.

The QTC de-amalgamation report included a financial analysis prepared by QTC. As part of this analysis, QTC established an opening balance sheet position as at 1 July 2012 as a base case for testing. Given the considerable effort and cost involved in this undertaking, the de-amalgamation transfer methodology recommended that the Transfer Committee adopt these figures established by the QTC.

Sunshine Coast Council

De-amalgamation Transfer

Position Paper - Balance Sheet Allocation Methodology

Background

Sections 38 and 39 of the *Local Government (De-amalgamation Implementation) Regulation 2013* and Section 6.1 of the de-amalgamation transfer methodology requires the transfer committee to decide on the separation of assets and liabilities between the continuing (i.e. SCC) Council and new (i.e.NSC) Council to determine the opening balance sheet position for both entities as at 31 December 2013.

The de-amalgamation transfer methodology and its appendix (refer to Appendix A of this document) provides a proposed balance sheet allocation methodology that may be used to determine the separation of balance sheet items. The de-amalgamation transfer methodology is based largely on the Queensland Treasury Corporation (QTC) methodology (refer to Appendix B of this document) used to determine the 1 July 2012 opening balance sheet position that was utilised as part of the Boundary Commissioner’s assessment.

It is a requirement that the sum of the balance sheets for NSC and SCC must equal the balance sheet used for statutory reporting purposes by the existing Council as at 30 June 2013 and 31 December 2013. As such it is a requirement that the methodology to apportion asset and liabilities be considered and agreed to as soon as possible for planning requirements (although it is acknowledged that actual figures will most likely not be known until late January 2014 and interim arrangements will need to be considered).

Proposed Balance Sheet Methodology

The de-amalgamation transfer methodology provides a separation methodology for each traditional balance sheet line item (i.e. receivables, payables, cash etc.) In most cases the undertaking of the asset and liability separation will be able to be performed on a locational basis (i.e. physical assets, receivables, inventories, employee provisions) utilising specific identifiers (i.e. physical location, employees), consistent with the transfer methodology. Where identification of ownership by physical location becomes more difficult (i.e. cash, debt, intangibles), a methodology has been proposed that is principally based on the suggested method by QTC.

The following table proposes the methodology to apply to each balance sheet item to determine the split of assets and liabilities as at 31 December 2013.

Balance Sheet Item	Proposed Allocation Method
Cash and cash equivalents	Cash balance as at 31 December 2013 to be allocated per the QTC methodology and adjusted for additional items which may include: Adjustment for the transfer of rates debtors Adjustment for restricted cash and levies Adjustment for other balance sheet items not being transferred to NSC FAG Grant received in advance

Balance Sheet Item	Proposed Allocation Method
Cash and cash equivalents	Should any additional items be identified for adjusting against the cash balance those items are to be identified, costed and agreed by the transfer committee prior to inclusion in the calculation of the final cash adjustment
Trust fund cash and cash equivalents	Allocated based on geographical area in accordance with the underlying transaction as at 31 December 2013.
Receivables	Rates receivables to be transferred to NSC based on the new LG boundary lines. Other Receivables (including the Unitywater working capital facility) to be taken into account in the 31 st December cash balance as though all cash has been received.
Land held for development	Based on the location of the land parcel as at 31 December 2013.
Land held for resumption	Based on the location of the land parcel as at 31 December 2013.
Inventory	Based on the physical location of the inventory as at 31 December 2013.
Prepayments	Rates prepayments to be transferred to NSC based on the new LG boundary lines Other prepayments to be reviewed to determine if an adjustment needs to be made to the opening cash balance
Land and Improvements	Physical location of the land / improvement according to new LG boundaries Finance Branch to determine allocation based on physical location with assistance from Property Management branch as and when required
Buildings	Physical location of the building according to new LG boundaries Finance Branch to determine allocation based on physical location with assistance from Infrastructure Services Department as and when required
Plant and Equipment	As per "Position Paper Other Items allocation"
Road and Bridges	Physical location of the infrastructure according to new LG boundary Finance Branch to determine allocation based on physical location with assistance from Infrastructure Services Department as and when required
Stormwater and Drainage	Physical location of the infrastructure according to new LG boundary Finance Branch to determine allocation with assistance from Infrastructure Services Department as and when required
Other Infrastructure	Physical location of the infrastructure according to new LG boundary Finance Branch to determine allocation based on physical location with assistance from Other Departments as and when required
Work in Progress	Physical location of the infrastructure according to new LG boundary

Balance Sheet Item	Proposed Allocation Method
	Finance Branch to determine allocation based on physical location with assistance from Other Departments as and when required
Investment in Associates	Unitywater shareholder loan - estimate of share of RAB as at 30 June 2010
Intangibles – Computer Software	<p>Principle 1 - Physical location when the software can be identified as solely servicing a specific region</p> <p>Principle 2 – Due to the nature of software licencing, the allocation will be determined by the supplier of the license. The allocation will ensure that SCC receives all licenses required to continue operating with NSC acquiring any additional license required.</p> <p>Principle 3 – Where a service agreement is required for Noosa to access SCC software, allocation will be 100% SCC</p> <p>Working group required to identify and provide an agreed schedule of allocated software that reconciles to the balance sheet as at 31 December 2013</p>
Trade and other payables	<p>SCC to honour all outstanding payments to suppliers for work completed prior to the 1st of January 2014.</p> <p>Closing cash balance as at the 31st of December to be adjusted as though all payments have been made.</p>
Debt	<p>Total debt allocated made up of:</p> <ol style="list-style-type: none"> 1) Opening debt balance of each Council as at 30 June 2012 determined by QTC analysis. 2) plus new borrowings in proportion to the value of capital expenditure made by the existing council in the new council and continuing council geographical area 3) less redemptions made by the existing council in proportion to the value of borrowings held by the new council and continuing council
Employee Provisions	Based on the calculated employee annual leave and long service leave provisions attaching to transferring staff as at 31 December 2013.
Other provisions	<p>Landfill rehabilitation – based on the calculated landfill rehabilitation provision for the Eumundi Road landfill as at 31 December 2013.</p> <p>Quarries - based on the calculated quarry rehabilitation provision for the Ringtail quarry as at 31 December 2013.</p> <p>Other provisions - Allocated in accordance with the underlying transaction.</p>
Other assets and liabilities	Based on balance of other assets and liabilities as at 31 December 2013 allocated in accordance with the underlying transaction.

Timing of Actual Balance Sheet Allocation

A number of actual final balance sheet values will not be available on close of business 31 December due to end of period reporting timeframes, with accruals likely to be required to determine the final balance sheet by mid to late January 2014. Whilst most balance sheet items are not 'day 1' critical for transfer, an interim cash position will need to be agreed to facilitate a cash transfer at cob 31 December, with a further adjustment required on finalisation of the cash allocation calculation.

APPENDIX A

Balance Sheet Allocation Methodology (Appendix 1 of De-Amalgamation Transfer Methodology)

Balance Sheet Item	Methodology - 30 June 2013	Methodology - 31 December 2013
Cash and cash equivalents	<p>Council to use the opening balance sheet identified as at 1 July 2012 and reconstruct the cash flows that would have occurred for the new council and the continuing council over the period from 1 July 2012 to 30 June 2013</p> <p>The cash flow reconstruction should take into account movements in all cash flow items including but not limited to accounts receivable/payable, grants, debt draw downs, repayments and interest payments</p>	<p>Council to use the opening balance sheet identified as at 30 June 2013 and reconstruct the cash flows that would have occurred for the new council and the continuing council over the period from 31 December 2013</p> <p>The cash flow reconstruction should take into account movements in all cash flow items including accounts receivable/payable, grants, debt draw downs, repayments and interest payments</p>
Debt	<p>Based on the opening balance of debt for the new council and the continuing council as at 30 June 2012,</p> <ul style="list-style-type: none"> - plus new borrowings in proportion to the value of capital expenditure made by the existing council in the new council and continuing council geographical area (unless more accurate detail known) - less redemptions made by the existing council in proportion to the value of borrowings held by the new council and continuing council (unless more accurate detail known) <p>over the period from amalgamation on 1 July 2012 to 30 June 2013</p>	<p>Based on the opening balance of debt for the new council and continuing council as at 30 June 2013,</p> <ul style="list-style-type: none"> - plus new borrowings made by the existing council on behalf of the new council and continuing council - less redemptions made by the existing council on behalf of the new council and continuing council <p>over the period from 30 June 2013 to 31 December 2013</p>
Receivables	Based on the actual contribution to receivables by the new council and continuing council as at 30 June 2013 (i.e. allocated in accordance with the underlying transaction)	Based on the balance of receivables as at 31 December 2013 for the new council and continuing council
Land held for development	Based on where the land is located as at 30 June 2013. The new council and continuing council should receive land held for development in their geographical areas	Based on the location of the land or other assets assumed as at 30 June 2013, adjusted for any agreed movements in land or other assets to 31 December 2013

Balance Sheet Item	Methodology - 30 June 2013	Methodology - 31 December 2013
Land held for resumption	Based on where the land is located as at 30 June 2013. The new council and continuing council should receive land held for development in their geographical areas	Based on the location of the land or other assets assumed as at 30 June 2013, adjusted for any agreed movements in land or other assets to 31 December 2013
Inventory	Inventory which relates to specific plant and machinery, infrastructure or work in progress should go to the new council or continuing council where the specific plant and machinery, infrastructure or work in progress is allocated Residual inventory should be based on the percentage of inventory contributed by the new council and continuing council at amalgamation	Based on the allocation of inventory as at 30 June 2013, adjusted for movements related to the new council and continuing council operations to 31 December 2013 Inventory which relates to specific plant and machinery, infrastructure or work in progress should go to the new council or continuing council where the specific plant and machinery, infrastructure or work in progress is allocated Residual inventory should be based on the percentage of inventory contributed by the new council and continuing council at amalgamation
Prepayments	Based on balance of prepayments as at 30 June 2013 attributable to the new council and continuing council (i.e. allocated in accordance with the underlying transaction).	Based on the balance of prepayments as at 31 December 2013 for the new council and continuing council.
Property, plant and equipment	Based on the physical location of the PP&E as at 30 June 2013. The new council and continuing council should receive PP&E in their geographical areas Where there is uncertainty / disagreement, the allocation should be based on the balance of PP&E held as at 30 June 2012	Based on the physical location of PP&E assumed as at 30 June 2013, adjusted for any agreed movements in PP&E to 31 December 2013 The new council and continuing council should receive all PP&E required in their geographical area
Intangible assets	Based on the physical location of the assets to which the intangible asset relates as at 30 June 2013	Based on the balance of intangible assets as at 30 June 2013, adjusted for any movements in intangible assets to 31 December 2013
Capital work in progress	Based on the physical location of the capital works in progress as at 30 June 2013. The new council and continuing council should receive all capital works in progress in their geographical area	Based on the balance of capital works in progress as at 30 June 2013, adjusted for any movements in capital works in progress to 31 December 2013. The new council and continuing council should receive all capital works in progress in their geographical area.

Balance Sheet Item	Methodology - 30 June 2013	Methodology - 31 December 2013
Trade and other payables	Based on the actual contribution to trade and other payables by the new council and continuing council as at 30 June 2013 (i.e., allocated in accordance with the underlying transaction)	Based on the balance of trade and other payables as at 31 December 2013 for the new council and continuing council
Employee Provisions	Based on the provisions attaching to the staff that are expected to reside with the new council and continuing council on 1 January 2013 If this is not known with certainty, then based on the percentage of staff numbers expected to transfer to the new council and continuing council on de-amalgamation These provisions will not be cash backed	Based on the provisions attaching to the staff that will reside with the new council and continuing council on 1 January 2013 These provisions will not be cash backed
Other provisions	Based on balance of other provisions as at 30 June 2013 attributable to the new council and continuing council (i.e., allocated in accordance with the underlying transaction) These provisions will not be cash backed	Based on balance of other provisions as at 31 December 2013 attributable to the new council and continuing council (i.e., allocated in accordance with the underlying transaction) These provisions will not be cash backed
Other assets and liabilities	Based on balance of other assets and liabilities as at 30 June 2013 attributable to the new council and continuing council (i.e., allocated in accordance with the underlying transaction)	Based on balance of other assets and liabilities as at 31 December 2013 attributable to the new council and continuing council (i.e., allocated in accordance with the underlying transaction)

Source: De-Amalgamation Transfer Methodology

APPENDIX B

QTC Balance Sheet Allocation Methodology Used to Determine 30 June 2012 Balances

Balance Sheet Item	Methodology / Key Assumption
Current Assets	
Cash and cash equivalents	Unrestricted cash allocated based on pre-amalgamation % with share of cash backed reserves added back and distributed to the relevant council
Receivables:	
Rates and utility charges	Outstanding rates based on location (i.e. Division 11 and 12)
Other debtors	Based on pre-amalgamation % for receivables
Unitywater working capital loan	Estimate of share of Regulated Asset Base (RAB) at 30/6/10
Inventories	Based on location of inventory
Other assets (prepayments / accrued revenue)	Based on pre-amalgamation %
Assets held for sale	Based on location of land held
Non Current Assets	
Unitywater shareholder loan	Estimate of share of RAB at 30/6/10
Property plant and equipment	Based on location of assets
Investment in Unitywater	Estimate of share of RAB at 30/6/10

Balance Sheet Item	Methodology / Key Assumption
Current Liabilities	
Payables	
Creditors and Accruals	Based on proportion of materials and services budget
Annual leave provisions	Based on actual location of the employees
Other employee provisions	Based on actual location of the employees
Provisions	
Long service leave	Based on 407 employees transferring from SCC to Noosa
Landfill and quarry rehabilitation	Based on location of landfill and quarries
Non Current Liabilities	
Borrowings	Opening balance is proportion of debt pre-amalgamation / post bulk water sale. Division 11 & 12 capex proportion of total SCC capex used to derive proportion of debt increase (excluding MPAC) and repayments
Provisions	
Long service leave	Based on employees transferring from SCC to Noosa
Landfill and quarry rehabilitation	Based on location of landfill and quarries

Source: De-amalgamation Analysis of Sunshine Coast Regional Council

Attachment 4: Position Paper – Allocation of Other Items

Sunshine Coast Council

De-amalgamation Transfer

Position Paper – Allocation of Other Items

Background

Sections 38 and 39 of the *Local Government (De-amalgamation Implementation) Regulation 2013* and Section 6.1 of the de-amalgamation transfer methodology requires the transfer committee to decide on the split of assets and liabilities between the continuing (i.e.SCC) Council and new (i.e.NSC) Council to determine the opening balance sheet position for both entities as at 31 December 2013.

The de-amalgamation transfer methodology provides the proposed methodology that may be used to determine the separation of balance sheet items. For assets (in particular non-current assets), the methodology recommends an allocation methodology based on the physical location of the asset to ensure that both the new and continuing councils receive all property, plant and equipment required in their geographical area to maintain effective service delivery to their respective communities.

Application to SCC / NSC Separation

The financial asset register has an identifier contained within each asset record to allow the identification and hence effective separation of physical fixed asset records as at 31 December 2013. Although physical location will be an appropriate methodology for most 'fixed' financial assets such as roads, drainage and buildings, further consideration will need to be given to other assets such as plant and equipment (in conjunction with any location identifier) to ensure that an equitable allocation of plant and equipment is made to ensure business continuity for both entities from 1 January 2014.

Council's current asset policy sets a materiality threshold of \$5,000 where capital expenditure is recorded as an asset in the financial asset register. This means that there are a significant number of physical items under the threshold that could be classified as 'assets' but are periodically expensed via the operating budget. Examples would include information communication technology equipment such as phones and tablet computers, small plant and tools, library books, specialised equipment, building furniture, artwork etc. Also considered for allocation purposes are items currently under lease (such as vehicles and IT equipment) or under trust arrangements.

Purpose of this Paper

Both SCC and NSC Transfer Team staff will require direction from the Transfer Committee with respect to progressing the identification and separation of assets and liabilities as at 31 December 2013. The purpose of this position paper is to provide an equitable allocation methodology for the Transfer Committee to use as a basis to provide direction to the organisation when entering into allocation discussions.

It is expected that working groups will need to be established to progress the allocation discussions, particularly with respect to the allocation of fleet and plant assets as well as other items including portable and attractive items (phones, laptops, small plant, tools, specialised equipment). Where a methodology has been proposed for an asset type or class and consensus cannot be achieved via mutual discussions, the Transfer Committee will be required to be the arbiter of a final outcome.

Proposed Allocation Principles

The following principles are proposed to be applied when separating each type of item. The list is not exhaustive and may need further refinement as the process evolves.

OTHER ITEMS (Including Portable and Attractive Items)

Type / Class	Allocation Principles
Information communication technology (ICT) items and equipment (including leased)	<p>Principle 1 - Physical location when the ICT item is not user specific and can be identified as specifically servicing a particular region (i.e. printer, hot-desk desktop phone & computer)</p> <p>Principle 2 – Where the ICT item is user specific (i.e. mobile phone, tablet/PC/laptop computer, PDA device, desk phone) the item ‘follows’ the user (i.e. transfers with the staff member should they be transferred to Noosa).</p> <p>Working group required to identify and provide an agreed schedule of ICT items and equipment as at 31 December 2013</p>
Leased fleet and plant	<p>A working group is required to identify and provide a reconciliation of current plant and equipment, and the requirements of both the continuing and news councils. The working group will aim to allocate PP&E to ensure that SCC receives all PP&E required to maintain their geographical area, taking into account the requirements by NSC. For PP&E items which cannot meet these requirements a listing will be brought before the transfer committee for resolution.</p> <p>Working group required to identify and provide an agreed schedule of allocated leased plant and equipment as at 31 December 2013</p>
Building furniture and equipment	<p>Physical location of the furniture and equipment according to new LG boundary</p> <p>Working group required to identify and provide an agreed schedule of allocated furniture and equipment as at 31 December 2013</p>
Library Catalogue	<p>Physical location of books / resources according to new LG boundary</p> <p>Library resources not located within a library as at the 31st December 2013 are to be allocated based on the proportion of library facilities</p> <p>Working group required to identify and provide an agreed schedule of allocated library books and resources as at 31 December 2013</p>
Small plant and tools / specialised equipment / other equipment	<p>Principle 1 - Physical location when the item is not portable in nature and is physically located in a particular region (i.e. workshop tools and equipment, pool equipment, surveying equipment etc.)</p> <p>Principle 2 - Where the item is assigned to a plant or vehicle, the item ‘follows’ the plant / vehicle</p> <p>Principle 3- Where physical location, direct assignment and a specific proportional usage method is not available for asset allocation, an equitable</p>

Type / Class	Allocation Principles
	<p>general allocation is made based on the proportion of budgeted general rates</p> <p>Working group required to identify and provide an agreed schedule of allocated small plant and tools as at 31 December 2013</p>
Artworks	<p>Principle 1 – Physical location of artwork according to new LG boundary</p> <p>Principle 2 – Exceptions to principle 1 to be brought to the working group where artwork of significant regional value has moved location. The artwork in question can then be transferred to its original location</p> <p>Principle 3 – Where a specific grant or donation of artwork has been used to purchase the artwork for a specific location and the artwork has since been relocated</p> <p>Principle 4 – Artworks purchased since amalgamation and not covered by principle 3 are allocated based on the proportion of budgeted general rates where they are of significant value</p> <p>Finance Branch to determine allocation based on existing records with assistance from Other Departments as and when required</p>

Recommendations and Future Actions

To further progress the process of allocating financial and non-financial assets, the Transfer Committee should adopt a set of agreed allocation principles as soon as possible given the associated service delivery implications for both Councils from 1 January 2014. The principles are required to guide future decision making and ensure consistent and equitable outcomes are achieved.

Working groups will need to be established, particularly with respect to reviewing current financial system asset allocations as well as identifying and allocating non-financial assets. It is expected that existing registers and schedules of items currently in use will be available to support the process. Working group discussions and negotiations will need to occur in good faith to achieve an equitable and fair asset allocation outcome for both Councils.

The following working groups are recommended to be formed:

1. Information Communication Technology
2. Building Furniture and Equipment
3. Fleet and Major Plant
4. Small Plant and Other Tools / Equipment
5. Library Catalogue

Key representatives from both SCC and the Noosa Transfer team will need to be appointed to each group to drive outcomes within required timeframes.

2.4.3 De-amalgamation Cost Procedure

The *Local Government (De-amalgamation Implementation) Regulation 2013* sets out the basis for calculating the cost of De-amalgamation and is supported by the *De-amalgamation Transfer Methodology*.

The de-amalgamation costs of a new local government are a debt payable by the new Noosa Council; however in the period leading up to changeover day, the Sunshine Coast Council was responsible for payment of all de-amalgamation costs on behalf of the new Noosa Council for which they will be reimbursed. Sunshine Coast Council CEO must ensure detailed records are kept in relation to all de-amalgamation costs paid.

De-amalgamation outgoings incurred by the new Noosa Council are primarily made up of implementation and due diligence costs, community and staff engagement and information, communication and technology expenses, and the cost to purchase any equipment and plant that is required to maintain service deliver standards:

- the fees and allowances of the Transfer Manager.
- any civil liability that attaches to the State under section 17(2) of the LDIR.
- the remuneration and other costs associated with the employees made available by the continuing local government to the Transfer Manager for the new local government.
- the cost identified in the Transfer Methodology.
- any costs decided by the Transfer Committee and/or the Minister.

A working capital facility was established with the approval of the Department of Local Government, Community Recovery & Resilience to enable the new Noosa Council to repay the cost of de-amalgamation to the continuing Sunshine Coast Council. This facility became available at 1 January 2014 and must be discharge by 31 December 2014.

De-amalgamation Cost Procedures were developed to manage the identification and approval of de-amalgamation costs. These procedures identified two key principles that would be applied to decision making:

- not a dollar more, not a dollar less and the
- but for test

All work/projects were scoped and approved by the Transfer Committee. Sunshine Coast Council Chief Executive Officer determined the nature and level of resources to be allocated to each body of work – for example staff time, consultants, contractors, service providers, equipment; and these cost would be put to the transfer committee for approval. Staff time was recorded on a dedicated time sheet and where possible linked to items in the Transfer Action Plan.

Regular meetings of the De-amalgamation Project Team are held to review all de-amalgamation costs claimed and identify allowable costs for approval and disputed costs for consideration and clarification - by the Transfer Committee at its monthly meeting. A de-amalgamation cost statement is prepared monthly for sign off by the Sunshine Coast Chief Executive Officer and the Transfer Manager and provided to the Director General, Department of Local Government, Community Recovery and Resilience.

Background

De-amalgamation costs are costs incurred during the implementation of the De-amalgamation which are to be paid by the new Noosa Shire Council.

The basis for De-amalgamation costs is set out in the Local Government (De-amalgamation Implementation) Regulation 2013. Sections 35 to 37 provide as follows:-

35 What are De-amalgamation costs

(1) The De-amalgamation costs of a new local government are -

- (a) the fees and allowances of the transfer manager under section 14; and*
- (b) any civil liability that attaches to the State under section 17(2); and*
- (c) the remuneration and other costs associated with the employees made available by the continuing local government to the transfer manager for the new local government under section 20(2)(c); and*
- (d) the costs identified in the transfer methodology under section 20(2)(d) to be payable by the new local government; and*
- (e) the costs decided by the transfer committee under section 27(c) to be payable by the new local government; and*
- (f) the costs, if any, decided by the Minister under section 30 to be payable by the new local government; and*
- (g) any civil liability that attaches to the State under section 34(2).*

(2) To remove any doubt, it is declared that De-amalgamation costs may be incurred on any date, whether before or after the changeover day.

36 Recovery of De-amalgamation costs

- (1) The De-amalgamation costs of a new local government are a debt payable by the new local government.*
- (2) The debt may be satisfied by the related continuing local government deducting the amount of the debt from the cash assets to be transferred from the related continuing local government to the new local government on the changeover day.*
- (3) The De-amalgamation costs may be recovered from the new local government by action in a court of competent jurisdiction.*

37 Transfer of QTC working capital facility

- (1) This section applies if a QTC working capital facility has been established for the sole purpose of facilitating the De-amalgamation of a continuing local government.*
- (2) The facility must be transferred from the continuing local government to the related new local government on changeover day.*
- (3) The new local government must discharge the facility by 31 December 2014.*
- (4) In this section—*

QTC working capital facility means a working capital facility held with Queensland Treasury Corporation.

The State Government has also approved a De-amalgamation transfer methodology which sets out additional requirements in relation to De-amalgamation costs. The De-amalgamation Transfer Methodology was published pursuant to section 20 of the Regulation. The De-amalgamation Transfer Methodology includes the following provisions in relation to the amalgamation costs:-

"Section 5.1 - Identification of De-amalgamation costs

De-amalgamation costs are those defined in part 3, division 5, section 35 of the LGDIR. These include additional costs:

- *identified in this De-amalgamation transfer methodology pursuant to section 35(1)(d)*
- *decided by the transfer committee pursuant to section 35(1)(e)*
- *decided by the Minister pursuant to section 35(1)(f).*

Section 5.2 - Initial payment of De-amalgamation costs

In the period leading up to the changeover day, the continuing council will be responsible for payment of all De-amalgamation costs on behalf of the new council.

The Continuing CEO must ensure detailed records are kept in relation to all De-amalgamation costs paid.

Section 5.3 - Recovery of De-amalgamation costs

The De-amalgamation costs of the new council are a debt payable by the new council to the relevant continuing council.

This debt may be satisfied by the continuing council deducting the amount of the debt for De-amalgamation costs from the cash assets to be transferred to the new council on changeover day.

Alternatively, the continuing council may apply to the department for approval to establish a Queensland Treasury Corporation (QTC) working capital facility, for the sole purpose of paying De-amalgamation costs and capitalised interest relating to the working capital facility.

This working capital facility will be transferred to the new council on changeover day with the new council being required to discharge the facility by 31 December 2014.

Section 5.4 - De-amalgamation costs statement

A monthly De-amalgamation costs statement (DCS) must be prepared for each new council. For the period to changeover day, the CCEO must prepare the statement. After changeover day through to the completion of the transfer committee's term the CEO of the new council must prepare the statement.

The DCS must include details of all approved De-amalgamation costs paid. The DCS must be certified by both the CCEO and Transfer Manager and provided to the Director-General no later than seven days after the end of each calendar month."

Our Principles

In the Sunshine Coast Regional Council De-amalgamation process, we will apply two principles in relation to De-amalgamation costs.

Principle 1 - "Not a Dollar More, Not a Dollar Less"

This principle recognises that:-

- the ratepayers of the remaining Sunshine Coast Regional Council should not be required to subsidise the establishment of the new Noosa Shire Council. In other words, all costs incurred by the Sunshine Coast Regional Council directly related to the De-amalgamation within the regulations and transfer methodology, should be recovered as De-amalgamation costs; and
- the ratepayers of the new Noosa Shire Council should not have to pay unreasonable costs associated with the De-amalgamation process. In other words, every effort should be made to keep De-amalgamation costs as low as possible during the De-amalgamation implementation process.

As such, the De-amalgamation costs process will be focused on ensuring that the correct costs of De-amalgamation are recorded and processed.

Principle 2 – The "But For" Test

This principle will be used by the Transfer Committee to determine if a cost incurred is in fact a De-amalgamation cost. The test to be used by the Transfer Committee is as follows:-

"Would this activity have been required and therefore the cost incurred but for the De-amalgamation process?"

Applying this principle, costs associated with any activity that has been undertaken by the Sunshine Coast Regional Council which would not otherwise have been required but for the De-amalgamation process, will be considered as a De-amalgamation cost. To support this principle, a number of examples are provided:-

Example 1 - a Council manager attends a regular management meeting held on a weekly basis. As the De-amalgamation is a major issue, this matter is discussed at that regular weekly meeting. This would not be a De-amalgamation cost because that management meeting would have been held regardless of whether or not the amalgamation was occurring. Management time in attending that meeting is not a De-amalgamation cost.

Example 2 - a staff member is requested to review a list of Council plant and equipment in order to identify which plant and equipment should be allocated to each of the two Councils based on the transfer methodology. The time of that staff member to undertake that task would be a De-amalgamation cost because that activity would not have been undertaken but for the De-amalgamation process. The same result would apply if that staff member was required to work overtime to complete this additional task.

Example 3 – a staff member of SCRC is seconded to work for the Transfer Manager to assist with the implementation of the de-amalgamation. All of the costs of that staff member will be De-amalgamation costs while working for the Transfer Manager on the de-amalgamation.

Example 4 – a staff member of SCRC is required by the Chief Executive Officer to assist with his responsibilities to decide on transfer of staff to the new Noosa Council. All time spent by that staff member on that task will be a De-amalgamation cost.

Approval for De-amalgamation works

Before any works are commenced the proposed work and scope of these works should be approved by the Transfer Committee prior to the works being undertaken wherever practicable. Works identified in the Noosa Transfer Action Plan and/or the SCRC Management Plan, which have been endorsed by the Transfer Committee, are classified as approved works.

Works undertaken without prior approval will be highlighted and considered at the next Transfer Committee meeting.

Costs may also be incurred in accordance with cost forecast documentation as prepared for and discussed by the Transfer Committee.

The CEO of the Sunshine Coast Council will determine the nature and level of resources required to meet his specific obligations with regard to the de-amalgamation process, however will do so with regard to the principles above and wherever possible with advance communication to the Transfer Manager.

These costs will then be put to the Transfer Committee for consideration and approval.

Recording De-amalgamation staff costs

A staff member who works on the De-amalgamation will record their work time on the approved timesheets, with details linked where possible to items contained in the Transition Action Plan or SCRC Management Plan. These details will assist in clarifying the nature of the De-amalgamation work undertaken. If in any instances insufficient detail is provided, the De-amalgamation project team (representatives of the CEO and Transfer Manager) will seek to clarify and resolve the issue. Where this cannot be achieved the matter will be advised for consideration to the Transfer Committee.

Recording other types of De-amalgamation costs

It is not just staff costs that are De-amalgamation costs. If SCRC undertakes other activities as a result of the De-amalgamation process and those activities would not have been required but for the De-amalgamation process (eg engagement of consultancies, contractors, service providers, equipment etc) then those costs will also be considered as De-amalgamation costs. For these types of De-amalgamation costs, wherever practicable approval should be sought prior to initiation of any expenditure through the normal cost management process with an additional optional step to refer the issue to the Transfer Committee via the De-amalgamation Project team.

Fortnightly review of De-amalgamation costs

The De-amalgamation project team will meet on a fortnightly basis to review all claimed De-amalgamation costs. They will identify, in accordance with these guidelines, which costs are allowable as De-amalgamation costs. They will prepare for consideration by the Transfer Committee details of De-amalgamation costs. Where there is not agreement on what is a De-amalgamation cost, they will identify any areas of disagreement for consideration by the Transfer Committee.

Monthly approval of De-amalgamation costs by the Transfer Committee

The Transfer Committee will meet on a monthly basis to review De-amalgamation costs. The De-amalgamation Project ^{Team} Manager will prepare a monthly De-amalgamation cost statement for signing by both the Continuing CEO and the Transfer Manager. That De-amalgamation cost statement will be provided within 7 days of the end of each month to the Director General of the Department of Local Government.

To remove any doubt, the Transfer Committee will not approve any costs incurred by SCRC incurred on or before the poll held on 9 March 2013. Those costs were incurred prior to the Regulation which makes them not eligible to be considered as De-amalgamation costs.

Savings that result from staff costs being allocated to De-amalgamation costs

Where there are savings in the current SCRC as a result of a staff member's time being charged to De-amalgamation rather than their normal cost codes, then any savings will form part of the final cash balance which is to be split between the Councils as per the methodology agreed by the Transfer Committee.

Signed:



John Kneeggs, CEO

Date:

23/7/13

Signed:



Peter Franks, Transfer Manager

Date:

23/7/13

2.6 Service Delivery

The Transfer Manager was charged with ensuring that the new Noosa Council was business ready and able to provide continuity of service to the Noosa community and meet its local government responsibilities from changeover day of 1 January 2014.

To achieve this all decisions were made:

- on an interim basis to enable the new Noosa Council to make final decisions, and
- within the budget allocated for the new council past changeover day

In order to maintain service levels and establish the necessary delivery arrangements, a process to identify each service and its location, and the level of service that applies to each function was undertaken. Consideration was given to the benefits of maintaining shared service arrangements with the Sunshine Coast Council where possible, however limited opportunities eventuated.

Where appropriate, contracts that apply to the continuing Sunshine Coast Council such as employment, new infrastructure, waste collection and mowing contracts are taken to apply to the new Noosa Council. The Transfer Manager put into place the interim contracts necessary to ensure the continuity of service delivery.

The Transfer Committee agreed (and will maintain), a schedule of contracts which after changeover day of 1 January 2014 will apply to the new Noosa Council, the continuing Sunshine Coast Council and the Noosa and Sunshine Coast Council. In doing so the Transfer Committee determined the extent of liability that applies to each council and the process for managing these contracts post changeover day.

2.7 Structure & Staffing

The Transfer Manager was charged with developing an interim organisational structure for the new Council. The interim structure applies from 1 January 2014 until such time as the Noosa Council adopts a permanent structure.

In developing and populating the interim organisational structure the following principles were adopted:

- Consider the business needs and future sustainability of the new Noosa Council.
- Work within the terms of the relevant industrial agreements as they apply including:
 - Sunshine Coast Council Salaried Officers Certified Agreement 2011 (No.2)
 - Sunshine Coast Council Field-Based Employees Certified Agreement 2011 (No.2)
 - De-Amalgamation Transfer Methodology
 - Local Government (De-amalgamation Implementation) Regulation 2013
- Communicate with transferring employees and unions and other relevant stakeholders in as timely a manner as possible.

Roles were identified based on the business needs of the organisation and the resources required to maintain service delivery standards.

In accordance with the LDIR, the Sunshine Coast Council Chief Executive Officer determined the positions and employees to transfer to the new Noosa Council. From this list people were placed into roles in the interim structure via:

- direct placement based on best alignment with substantive roles, best fit and level, skills and qualification.
- closed selection where appointments were made through a competitive merit based process open only to identified employees.
- open internal/external selection where vacant roles in the interim structure were not able to be filled through direct placement or closed selection.

It was recognised that the number of employees identified to transfer from the Sunshine Coast Council was greater than the number of roles identified in the interim structure and those staff who were unable to be meaningfully placed into the interim structure were advised personally by the Transfer Manager at the end of November.

Council adopted the interim structure at its meeting of 2 January 2014.

The following process was developed to guide the population of the interim organisational structure.

Attachment 6: Process to populate the structure of the new Noosa Council



Noosa Transfer Team

Process for population of the interim structure for the new Noosa Council

Purpose

This procedure establishes the principles and processes that will apply as the Transfer Manager develops and implements the interim organisational structure for the new Noosa Council. In accordance with the De-amalgamation Transfer Methodology, the Chief Executive Officer of the Sunshine Coast Council has determined the positions and employees to transfer to the new Noosa Council.

It is acknowledged that the number of employees identified to transfer from the Sunshine Coast Council is greater than the number of roles that will be available in the interim structure for the new Noosa Council.

Those staff who are unsuccessful in obtaining a role in the interim structure will be identified as soon as possible and this information shared with affected employees. At the same time it is recognised that there may be vacant positions within the interim structure requiring specialised skills which will result in the need to recruit specialist staff in order to fill key roles within the new Noosa Council.

Principles and Commitments

- Consider the business needs and future sustainability of the new Noosa Council.
- Work within the terms of the relevant industrial agreements as they apply including:
 - Sunshine Coast Council Salaried Officers Certified Agreement 2011 (No.2)
 - Sunshine Coast Council Field-Based Employees Certified Agreement 2011 (No.2)
 - De-Amalgamation Transfer Methodology
 - Local Government (De-amalgamation Implementation) Regulation 2013
- Communicate with transferring employees and unions and other relevant stakeholders in as timely a manner as possible.
- Seek to best manage the impacts on people.

Process

An interim structure for the new Noosa Council will be developed based on future business needs and the resources required to maintain service delivery standards to the community.

Positions and employees identified to transfer to the new Noosa Council (as determined by the Chief Executive Officer of Sunshine Coast Council) will be reviewed and, where possible, placed into roles in the interim structure in the following ways:

- Direct placement - based on best fit and at level. Considerations will include alignment with the employee's current substantive position responsibilities, skills and qualifications to the new roles.
- Closed selection - when, within specific areas, there are fewer roles available in the interim structure than identified employees, a competitive merit based selection process will occur. In this situation the employee will be asked to provide a current resume and a covering letter (maximum 2 pages) for the consideration of the Transfer Manager.
- Open Internal/External selection - any vacant roles in the interim structure not filled through direct appointment or closed selection will be identified to the group of transferring employees who have not been assigned to roles in the interim structure. In this situation the employee will be asked to provide a current resume and a covering letter (maximum 2 pages) for the consideration of the Transfer Manager.

Appointment Process

Where possible, in the first instance, employees will be directly appointed to new roles within the new Noosa Council interim structure. This will occur where there is a good match between the employee's current substantive position responsibilities, position level, skills, experience and qualifications.

Employees identified to transfer will do so with their existing Sunshine Coast Council conditions of employment (classification level etc.) and the relevant Sunshine Coast Certified Agreement will continue to regulate their employment.

Where closed selection is required, the process may include assessment based on information provided by the employee together with:

- Assessments of skills and qualifications, and/or
- Proficiency tests, and/or
- Assessments of achievements and contributions, and/or
- Reference checks, and/or
- Performance assessment, and/or
- Other methods as may be considered appropriate and reasonable by the Transfer Manager.

A role in the interim structure may proceed to open/external selection if there is no apparent equivalent transferring position and the role is unable to be filled through direct appointment or closed selection. This situation may arise where there is a position with a particular skill set required in the interim structure and it is not obvious that there is an equivalent transferring staff member with this capability.

Unsuccessful Employees

Transferring employees identified as surplus to the interim structure and not successful in obtaining an interim role will be advised of this as soon as possible. They will be advised that they will be included in the list of transferring staff who are unable to be meaningfully placed for Council's consideration and determination at the Council meeting planned for 2 January 2014.

The need for early communication with affected employees has been identified as a priority.

Specific details of what is to occur on the 1 January 2014 will be communicated to the affected staff as soon as possible.

Employees will be supported through standard provisions as detailed within the Certified Agreements.

The Local Government (De-amalgamation Implementation) Regulation 2013 requires that any redundancies are to be made by the new Noosa Council. As a result no redundancies (voluntary or otherwise) will be available prior to the transfer date.

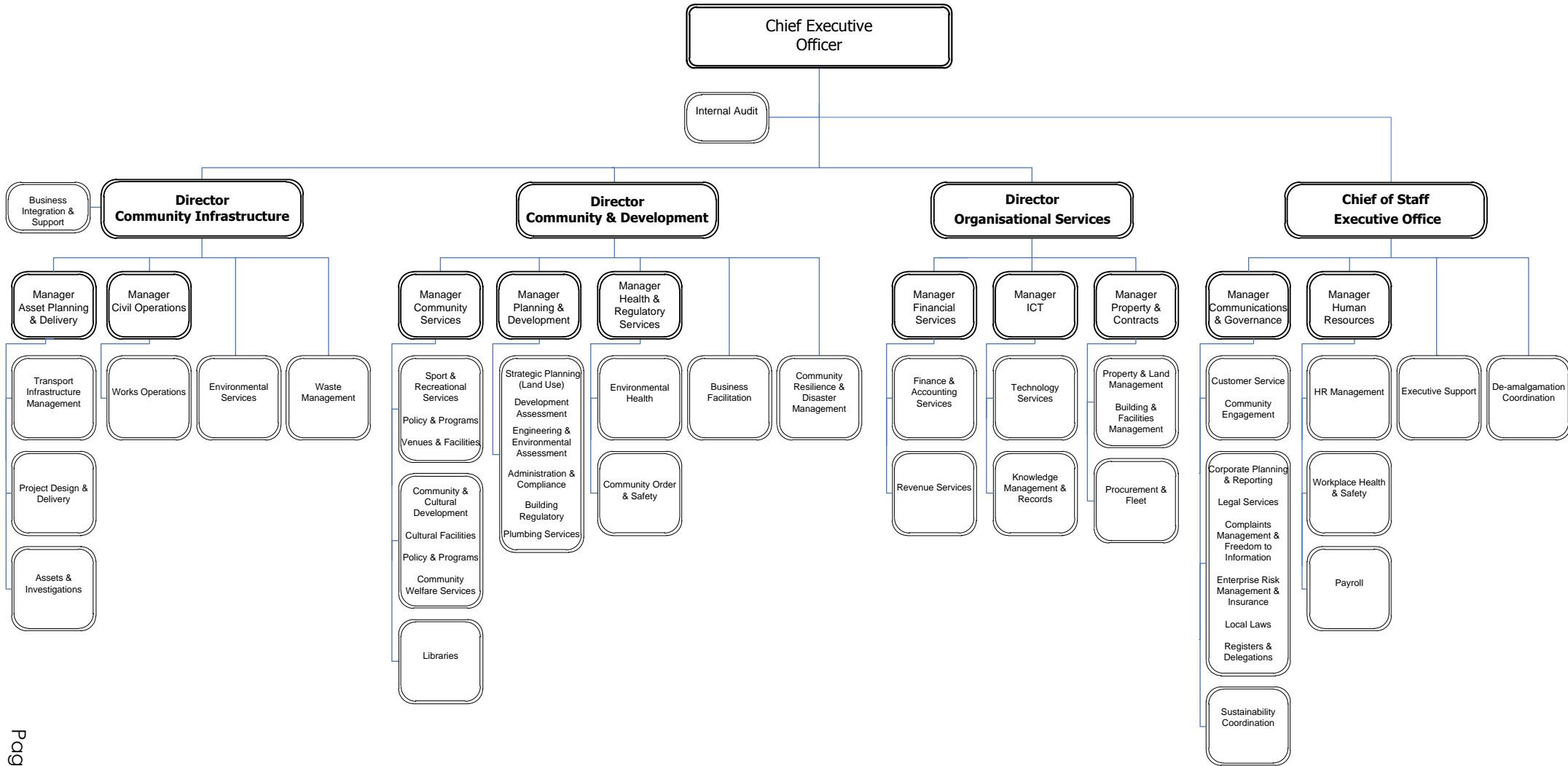
Timeframe

It is intended that the population of the interim structure will proceed as quickly as possible.

All transferring employees will receive written notification about their future roles within the interim structure for the new Noosa Council and transfer arrangements.

Attachment 7: Interim Structure

Noosa Council Interim Organisational Structure



Section 3 – Community Engagement

The Transfer Manager consulted and engaged extensively with the community focusing primarily on residents and ratepayers of the Noosa area but also across the Sunshine Coast region generally, to ensure information on the process of de-amalgamation was readily available. The Transfer Manager communicated with individuals, community representative groups, local businesses, representative business groups, potential vendors, government agencies and the media.

A Community Engagement and Communications Plan was established to guide this process and ensure connectivity and information provision to the community and provide a feedback mechanisms for community concerns. That plan was developed around the following objectives:

- to connect with key stakeholders, particularly Noosa Shire residents and ratepayers to inform them in relation to transitional plans;
- to connect with key stakeholders to enable them to express concerns, make suggestions or raise queries in relation to the transition;
- to gather and collate information from all key stakeholders and present it to the new council specifically in relation to:
 - the contemporary issues that should be addressed;
 - the future needs and aspirations of the community that should be considered in strategic planning.

A Noosa Transfer Team web-site was developed to provide a key source of information to stakeholders. That website provided public access to documents and regulations integral to the de-amalgamation process such as progress reports, media releases and updates. The website can be viewed via the following link www.noosatt.qld.gov.au



Community Engagement and Communications Plan

Introduction

This program is intended to be applied during the period 22 April 2013 to 31 December 2013. It has a relatively narrow focus as it does not intend to usurp or duplicate the existing Council's own community engagement efforts. It is intended to focus on the following objectives:

1. To connect with key stakeholders, particularly Noosa Shire Council residents and ratepayers to inform them in relation to transitional plans;
2. To connect with key stakeholders to enable them to express concerns, make suggestions or raise queries in relation to the transition;
3. To gather and collate information from all key stakeholders and present it to the new Council specifically in relation to:
 - The contemporary issues that should be addressed;
 - The future needs and aspirations of the community that should be considered in strategic planning.

The program has been designed cognisant of the constrained timeframes and limited resources available.

Structure

The draft Community Engagement and Communications Plan is structured with the following key elements:

- Intent – it is important that intent for the program is clearly identified as a basis on which to develop core messages and to ensure community understanding of objectives.
- Message – this is the crux of the engagement and each distinct message should be carefully framed to ensure that it can be relied upon as the fundamental purpose of the engagement.
- Audience – the definition of the target audience is critical as the community is inclined to reject information that it does not want or need. In this regard the audience may change depending on the message and its relevance.
- Participation – the degree of participation by the target audience is an important design element. The roles can range from a very passive receiver of information to the highly empowered decision maker.
- Mode – There are many 'modes' of engagement ranging from personal communication, to use of mass media. The choice of mode will need to carefully reflect the most effective means of engaging with the respective target audiences.



- Timing – Obviously the timeframes are very short but the tactical staging of the program will be important. Key milestones include:

Date	Milestone
9 March 2013	De-amalgamation poll conducted
29 April 2013	Transfer Manager commenced
Last quarter 2013	Election of new Noosa Shire Council and Mayor
1 January 2014	New Noosa Shire Council comes into existence

- Influences – the external influences on community engagement will need to be considered in designing the community engagement activities.
- Activities – the detailed design of the community engagement activities will take all of the above elements into account.

Intent

The primary intent is to undertake a Community Engagement and Communications Plan which will achieve connectivity, information provision and feedback mechanisms for community concerns.

To clearly identify intent, provides an underlining purpose for engagement activities. It is this purpose which will enable messages to be clearly articulated. The objectives mentioned above contribute to this purpose as well as requirements set out in the De-amalgamation Methodology to develop and undertake a Community Engagement and Communications Plan.

Message

There are many possible messages that may need to be conveyed or sought (remembering importantly that community engagement is a two-way exercise). The following messages have been identified and will be tailored to different target audiences.

Key Messages:

- To clarify the role and responsibility of the Transfer Manager;
- To explicitly address differences in Council's roles and responsibilities and that of the Transfer Manager;
- To clarify the role and responsibility of the Local Advisory Committee and the fact that they are the primary conduit for advice on issues impacting the community;



- The Transfer Manager will ensure key stakeholders are kept informed with relevant and timely information and the Transfer Manager is easily accessible in regards to the transition process and implications therein;
- The Transfer Manager will engage with interested parties wherever possible;
- The Transfer Manager will effect two-way communication within the community to ensure reform options alternatives and issues to be addressed by the new Council are available;
- Two way communications is the key to successful and mutually beneficial relationships for the future Noosa Shire Council; and
- The Transfer Manager will communicate with the community on key decisions.

Audience

The Transfer Manager has identified the following key stakeholder groups:

Key stakeholders	Key messages
Noosa Shire Council residents and ratepayers	To provide information about the process for establishing the new council, the role of the Transfer Manager and the achievement of key milestones.
Special interest groups and associations	To provide direct information relating to the transfer process and consult on issues and concerns. Acknowledging the special interests of particular stakeholder groups.
Media	To communicate directly, delivering targeted, specific messages. To provide updated information, clarity of the process and address issues.
Staff	To provide information about the process and timeline for de-amalgamation and of major staffing decisions and implications.
Local Advisory Committee	To advise progress with the delivery of the Transfer Action Plan and identify and seek advice on emerging issues which impact on the community.
Transfer Committee	To consult all matters relating to the Transfer Regulations/Methodology and provide updated information on progress of the Transfer Action Plan.
Agencies and state government departments	To meet statutory reporting requirements, including progress in the implementation of the Transfer Action Plan.



These key stakeholders are a solid starting point for the targeting of audiences however there are audience groupings that exist on the basis of other definitions including demographics and interest groups.

Participation

Reference is made to the IAP2 Public Participation Spectrum which has been developed by the International Association for Public Participation. The matrix is considered to be a credible foundation for determining the degree of public participation to be undertaken (refer to Appendix A).

The Objectives of the Community Engagement and Communications Plan specified earlier in this report establish a relatively constraining framework for participation as the Transfer Manager is not fully empowered to make decisions. The Community Engagement and Communications Plan therefore reflects this constraint with most activities designed at the “Inform” or “Consult” levels.

Inform:

- Engagement tools utilised to facilitate the ‘Inform’ level are, with some exceptions, generally one way techniques, with the potential for feedback mechanisms to be included in their format. They often have the potential to reach a large and diverse audience.

Consult:

- Engagement tools utilised for the ‘Consult’ level incorporate two way communications with structured response framework. This allows for some management of responses and facilitates data collection.

INFORM	CONSULT
Public Participation Goal:	Public Participation Goal:
To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and or solutions.	To obtain feedback on analysis, alternatives and/or decisions.
Promise to the Public:	Promise to the Public:
We will keep you informed.	We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision.
Example Techniques to Consider:	Example Techniques to Consider:



- Fact sheets
- Web sites
- Open houses
- Briefings

- Public comment
- Focus Groups
- Surveys
- Public Meetings

Mode and Activities

To reach a diversely segmented audience with consistent messages, it is important to utilise a number of complimentary engagement tools/activities. Consistent message delivery is enhanced by frequency of delivery and the engagement tools at the 'Inform' and 'Consult' levels of participation.

The following modes of engagement will be considered by the Transfer Manager in determining the engagement activities relative to the key messages to be communicated and the target audience.

Modes and Activities Matrix

	Mode	Channel	Details/Examples
Inform	Mass Media	Print media	Fact sheets, newsletters, brochures etc.
		Press and media coverage	Newspaper inserts, press releases, media opportunities
		Static displays	Temporary information display highlighting change management and effect
	Targeted Media	Invited briefings	Use of community group meetings to distribute a message
		Public meetings	Traditional LG public meetings
		Meeting observation	Open meetings
Consult	Mass Media	Website polls	Personal experience distributed en masse
	Targeted Media	Public meetings	Traditional LG public meetings
		Face to face	Stakeholder interviews
	Static displays		Temporary information display highlighting change management and effect
	Community interest group consultation		Focus Group styled activity with invited participants who have previously seen questions to be posed
	Focus groups		Small targeted group, one to one activity.



Timing

The Transfer Manager will immediately embark on an ongoing community engagement and communications process and will continue to ensure that the principles set out above are addressed.

This will include:

- Meeting at least monthly with the Local Advisory Committee; The preparation of fortnightly newspaper columns (alternating between the two major local printed newspapers with copies provided to smaller locality publications);
- Initiating and responding to television and radio stations servicing the area;
- Addressing the major associations/interest groups at least once but also further on request if a need is identified;
- Responding to requests from individuals/stakeholders promptly and when appropriate meet with these people; and
- Communications with staff regarding the transfer process (via the Transfer Manager and essentially the Chief Executive Officer as the Transfer Manager has no direct linkages with current staff).

Of course each activity will need to be carefully timed and in particular will need to take into account the potential impact of external influences.

Influences

The following potential external influences are listed for consideration by the Transfer Manager:

- Media portrayal current and future;
- Media portrayal historic;
- Previous and future community engagement activity undertaken by Proponents and interest/stakeholder groups;
- Previous and future community engagement activity undertaken by the Sunshine Coast Council;
- Reputation of Council and Councils' services;
- Current community perception of the role/functions of Council;
- Potentially sensitive activities due for completion, review, commencement by the Sunshine Coast Council during the programs delivery;
- Councillor election campaigns, including views expressed by candidates and issues raised;
- Fears (both rational and irrational) currently perceived by stakeholders and staff; and
- Christmas and holiday period.

It is important to note that these influences do not include broad environmental issues which may arise throughout the program including political climate and other non-assessable issues.



Scheduling

The actual scheduling will be decided on by the Transfer Manager with the aforementioned elements in mind. Activities to be undertaken will consider the modes and activities previously mentioned, budget, timeframe and available resources. The activities adopted will be further developed to incorporate intent, messages and influences.

Print Media

To support the program both for promotional purposes and information provision purposes, a print media schedule was developed. The schedule included:

- Media release schedule – fortnightly – alternating between Noosa News and Noosa Today;
- Print material including fact sheets, newsletters etc. as required;
- Website – once a stand-alone IT system is available a New Noosa Council website will be established and updated regularly – anticipated October 2013;
- Sunshine Coast intranet – for key messages to staff via the Chief Executive Officer; and
- Paid advertising – as required but limited to minimise costs.

Risk Analysis and Recommendations

Risks of not communicating and engaging with the key stakeholders include:

- Inaccurate information being communicated within the community by the media;
- Misunderstanding of the effects of de-amalgamation by the community and the need to ensure correct information is provided, especially given the development of the new De-amalgamation Transfer Methodology;
- Unrealistic community expectations as a result of the community not being sufficiently informed or engaged.

It is important community expectations are not raised unrealistically and that the type of community engagement is relevant for the respective stakeholder. In addition opportunities are provided for stakeholders to give feedback.



Appendix A

IAP2 Public Participation Spectrum

INFORM	CONSULT	INVOLVE	COLLABORATE	EMPOWER
Public Participation Goal:	Public Participation Goal:	Public Participation Goal:	Public Participation Goal:	Public Participation Goal:
To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and or solutions.	To obtain feedback on analysis, alternatives and/or decisions.	To work directly with the public throughout the entire process to ensure that public concerns and aspirations are consistently understood and considered.	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place final decision making in the hands of the public.
Promise to the public:	Promise to the public:	Promise to the public:	Promise to the public:	Promise to the public:
We will keep you informed.	We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision.	We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.	We will look to you for direct advice and innovation in formulating solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible	We will implement what you decide
Example techniques to consider:	Example techniques to consider:	Example techniques to consider:	Example techniques to consider:	Example techniques to consider:
<ul style="list-style-type: none"> • Fact sheets • Web sites • Open houses • Briefings 	<ul style="list-style-type: none"> • Public comment • Focus Groups • Surveys • Public Meetings 	<ul style="list-style-type: none"> • Workshops • Deliberate polling 	<ul style="list-style-type: none"> • Citizen Advisory Committees • Consensus building • Participatory decision making 	<ul style="list-style-type: none"> • Citizen juries • Ballots • Delegated decisions



Noosa Transfer
Team

Contact details for Transfer Manager

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3.1 Local Advisory Committee

Community engagement and consultation was a key priority of the State Government through the de-amalgamation process. In establishing the *Local Government (De-amalgamation Implementation) Regulation, 2013* provision was made for the creation of a Local Advisory Committee. Members were appointed by the Hon. David Crisafulli MP, Minister for Local Government, Community Recovery and Resilience and included:

- The Hon Glen Elmes MP, Member for Noosa
- Brian Stockwell , Noosa Chamber of Commerce (resigned October 2013)
- Danielle Taylor, Cooroy Chamber of Commerce
- Steve McPharlin, Tourism Noosa Ltd.

The Committee's role was to voluntarily provide advice to Transfer Manager on local issues to inform decision making throughout the de-amalgamation process. This advice was provided via regular monthly meetings.

The Local Area Committee Meeting Minutes can be found at www.noosatt.qld.gov.au

3.2 Community Consultation

The Transfer Manager engaged with a wide range of groups and individuals during the transition process. The following is a list of community groups that he met with. For privacy reasons individual names have not been listed

.

Friends of Noosa	Cooroora Connect
Tourism Noosa Ltd	Maroochydore Chamber of Commerce
Noosa Chamber of Commerce	Property Council of Australia
Chamber of Commerce & Industry Queensland	Radio Station Zinc 96.1
Zonta Club of Noosa	Cooroy RSL Citizens and Memorial Club
Tewantin Noosa Lions Club	David Gibson Member for Gympie
Noosa Biosphere Ltd	Cooroy Residents & Ratepayers Association
Services Union	Friends of Noosa Gallery
Construction Forestry Mining Energy Union of Queensland	Sunshine Coast Destination Ltd
Transport Workers Union	Kin Kin Community Group
Organisation Sunshine Coast Associations of Residents	Sunshine Coast sister Cities Association
Noosa Show Society	Sunshine Coast North SES
Cooroy Chamber of Commerce	Noosa Community Radio
Eumundi, Doonan, Verrierdale Residents Group	
Peregian Beach Community Association	
Noosa yacht & Rowing Club	
Clean Tech Industries Sunshine Coast	
Sunshine Coast Business Council	
Noosa Residents & Ratepayers Association	
Radio Station 101.3FM	
Sunshine Beach Surf Club	
Win News	
Radio Station 91.9 Sea FM	
Noosa Swimming Club	
Cooran Connect Business	
Noosa Today Newspaper	
Noosa Waters Association	
Hastings Street Association	
Agricultural, Horticultural & Industrial Society	
Sunshine Beach State High School	
Noosa News Newspaper	

3.3 Media engagement

The Transfer Manager was widely available to all Sunshine Coast media and regularly undertook local radio, press and television interviews.

The Transfer Manager also provided monthly columns to the two local newspapers (Noosa Today and Noosa News) as a way to keep the community informed of the transition progress.

The Transfer Manager also sent out a number of media releases on important de-amalgamation topics as required.

Section 4 – Transfer Action Plan

Under Section 4.6 of the De-amalgamation Transfer Methodology, the Transfer Manager is required to prepare and maintain a Transfer Action Plan (TAP) to facilitate this. Key deliverables of the plan include a snapshot of the new Noosa Council and a section detailing actions under each of the key deliverable areas. The TAP is a high level master plan containing the most important elements that will need to be addressed. It provides structure to the task of planning and implementing the necessary changes to create the new Noosa Council and ensure the transfer is as effective and efficient as possible to enable the entity to act effectively from 1 January 2014.

The objectives of the Transfer Action Plan are to:

- Meet legislative requirements
- Adhere to the principles of the Transfer Committee
- Ensure no disruption or decline in services to the Noosa community on 1 January 2014
- Apply best practice principles as a basis for the development of the new council
- Keep councillors, organisational leaders, staff and the community informed.

The de-amalgamation transfer methodology section 47 sets out the framework for the Noosa Council to de-amalgamate from the Sunshine Coast Regional Council on 1 January 2014; states that

“all instruments such as local laws, planning instruments, policies and procedures will on changeover day transfer to the new council pursuant to regulation”

As not all of these instruments will be tailored to the specific needs of the new Noosa Council, the Transfer Action Plan will identify which of these transferring local laws, planning instruments, policies and procedures are critical to day 1 operations, and amend accordingly.

Working teams were established in the seven major areas of the TAP including: Finance, Assets, Services, Information Communication Technology, Human Resources, Planning, and Governance. Staffing, interim organisational structure, establishment and continuity of business systems, ICT strategies, the transfer of legal proceedings, planning and community engagement and communications and financial matters, are all addressed in the TAP

The tasks for the working teams involved the following stages:

- gather information about existing operations and service delivery;
- review;
- determine any critical or high risk issues; and
- develop strategies to address the problems

4.1 Finance Transfer Action Plan (TAP)

Councils manage significant financial budgets on behalf of their communities, and responsible financial management is essential to ensure that service levels provided to communities is both affordable and sustainable over the long term.

This includes managing the associated financial risks in a sensible manner with regard to debt levels, commercial business activities, asset management, stable income and expenditure policies, having regard for intergenerational equity with respect to financial decisions, as well as ensuring the provision of full and accurate disclosure of financial information in a timely manner.

The Finance TAP working group were tasked with the establishment of financial systems and processes for the new Council, including the development of a 6 month budget and negotiation and liaison with respect to the methodology applied for the separation of assets and liabilities. This involved:

- Development of an agreed methodology to separate assets and liabilities in particular cash and debt - expected to be finalised by the end of January 2014.
- Confirming equity shares and associated share of distributions in Unitywater, including necessary legal transfers.
- Negotiating the allocation of plant and equipment to satisfy each Councils need which resulted in appropriate levels of plant and equipment for Noosa Council to operate from 1 January 2014.
- Ensuring the necessary taxation requirements were investigated including ABN, GST and OSR registration for Council and its subsidiaries to secure trading names and ensure appropriate legal compliance,
- Development of a new financial system chart of accounts and preparation of an interim account structure.
- Determining financial reporting requirements for the new council to ensure appropriate reporting was in place on 1 January 2014.
- Preparation of an interim 6 month operating and capital budget for consideration by council.
- Monthly recording and publication of de-amalgamation costs.
- Ensuring key supplier arrangements were in place for 1 January 2014 for such items as utilities, registrations, ICT, insurances, contractors, plant hire and services.
- Establishing in conjunction with SCC a process for the receipt and payment of creditor's pre and post 1 January 2014 including communication of changes to existing suppliers.
- Record an inventory of relevant debtors as at 31 December 2013 including upload into the new rating and property system, with the development of processes to ensure invoices and statements continue to be issued in a seamless and timely fashion.
- Investigate banking options with a preferred interim banking provider secured to ensure banking services including EFTPOS facilities were fully functional and compliant on 1 January 2014.
- Reviewed and audited existing store arrangements and establish interim and future stores arrangements.
- Reviewed existing procurement processes and establish new system to ensure they are compliant and operational at 1 January 2014.
- Financial system module testing and design for key modules such as procure to pay, financial assets, property and rating, general ledger, purchase card, contracts, payroll, inventory, and works management.
- Review and establishment of a new fees and charges schedule.

Attachment 9: Position Paper Profit & Loss Transfer

Sunshine Coast Council

De-amalgamation Transfer

Position Paper - Profit and Loss Transfer

Background

Sections 38 and 39 of the *Local Government (De-amalgamation Implementation) Regulation 2013* and Section 6.1 of the de-amalgamation transfer methodology requires the transfer committee to decide on the split of assets and liabilities between the continuing (i.e.SCC) Council and new (i.e.NSC) Council to determine the opening balance sheet position for both entities as at 31 December 2013.

In addition to the split of assets and liabilities, there are a number of items that appear on the profit and loss statement that require further clarification. In some instances a decision will need to be made on whether an interim shared service agreement needs to be put in place.

Profit and Loss

Rates

Position 1: NSC to prepare and run the rate run for the period of the beginning the 1st of Jan 2014.

Payroll

Position 1: NSC to process their own pay run as of the 1 January 2014. SCC to complete an additional pay run for employees transferring to SCC for hours worked up until the 31 December 2013 in the first week of January.

Position 2: If NSC advises SCC no later than the October 30th, then SCC will process the January pay run on behalf of NSC for an agreed fee. Further documentation of this process will be written if required.

Expenditure relating to buildings

Any contracted expenditure related to a specific building should move with that building. This covers mail services, periodicals, electricity, catering, security, levies and licenses, transport and courier services, pest control, stationery and insurance. The list of contracts being compiled by the transfer committee will assist in identifying any building related contract expenditure.

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
1	Financial Management	Financial matters	Financial plan/budget statements	1.1	Balance sheet allocation	Balance sheet items	Determine splits for loans, trust accounts, reserves and other balance sheet items	Opening position/balances determined
							Detailed report prepared by Transfer Manager	
						Prepare interim financial plan	Adopt interim financial plan	For consideration of new council
				1.2	Accounting practices	Review accounting manual and processes	Prepare interim accounting directions and processes	For consideration of new council
				1.3	Financial policies	Financial management policies	Prepare interim policies where critical	
				1.4	Business registration		Business registrations including ABN, GST, FBT and other tax requirements are arranged	
				1.5	Ledgers and accounts	Prepare interim accounting structure/chart of accounts	Accounting structure, ledgers, reports established and job nos issued	
				1.6	Budget management	Identify common budget lines	Prepare interim budget management arrangements and confirm treatment of de-amalgamation costs	For consideration of new council
				1.7	Interests & entities/corporations	Legal status, shareholdings, joint ventures and funding arrangements	Resolve ownership and management arrangements and transfer to new council as appropriate	
				1.8	Creditors/suppliers	Identify existing creditors and pay invoices and confirm arrangements for the payment of invoices post 31 December 2013	Pay all invoices by 31 December and revise consolidated budget	For consideration of new council
Prepare interim creditors arrangements and communicate with creditors								

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development		
							Actions required	Recommendation for new council	
				1.9	Debtors	Identify existing debtors and standing invoices	Take up standing invoices into new council debtor system		
							Prepare interim debtors arrangements and communicate with debtors		
				1.10	Banking and investment	Establish interim banking and investments arrangements general and trust	Banking arrangements operational		
							Identify and register holders of credit cards		Credit lines and authorities in place
							Open new bank accounts and B Pay accounts and cancel direct debits		Accounts operational and new direct debits established
				1.11	Stores and stock control	Stores, stocktake, valuation and assignment	Final stocktakes of all inventory		
							Interim arrangements for the delivery of stock		
				1.12	Systems	Create new instance of Tech 1	New system operational		
							Define roles/workplaces and security settings		Apply security settings
				Rates and charges	1.13	Fees and charges	Identify and review (basis of revenue calculations)	Duplicate/apply fees and charges policy	Fees and charges schedule
1.14	Rating	Rating policy and levying rates and charges recovery	Plan for January rates notice issue		Rating policy				

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
				1.15	Procurement	Review current procurement arrangements and purchasing policy	Prepare interim procurement arrangements and communicate with affected parties	Assign purchasing delegations
						Set timelines for raising of orders	Practice for outstanding orders	
				1.16	Grants and concessions	Identify and review existing grants, waivers and concession arrangements	Prepare interim arrangements and communicate with affected parties	For consideration of new council
				1.17	Stationery	Corporate stationery branding	Interim logo	Logo and branding
				1.18	Sponsorships	Identify and review existing sponsorships	Recommend appropriate arrangements	For consideration of new council
				1.19	Levies			

4.2 Asset Transfer Action Plan (TAP)

The long-term management of Noosa Council's assets is essential to the sustainability of the organisation and to building a prosperous community. Local government assets such as roads and bridges make a substantial contribution to Queensland's infrastructure base and cultural and community facilities such as libraries, galleries and recreational facilities substantially add to the community's quality of life.

Noosa Council will have an asset register that records its non-current physical assets.

To assist the transfer committee to accurately decide the split of assets and liabilities, the Asset TAP Team's key task was to review and identify critical assets and liabilities and facilitate their transfer to the new Noosa Council. This involved:

- Consolidating data from various monitoring programs and databases used by the Sunshine Coast Council.
- Ensuring a consistent methodology for assessing the condition, maintenance and recording of accurate data was implemented as per local government standards.
- Identifying and listing relevant land, buildings and facilities and ensure they transferred in accordance with government regulations.
- Compile an inventory of relevant leases, licences, agreements and deeds and transfer ownership to the new Noosa Council.
- Review fleet and plant listings and identify and determine fleet/plant to be transferred to the new Noosa Council.
- Identify and review registers of operational reserves, land available for future uses or development (strategic land reserves) and recent property disposal records and recommend an appropriate strategy for land management and development.
- Ensuring Noosa Councils asset register is accurate and compliant.
- Tracking and monitoring infrastructure projects that are currently underway in the Noosa region - for transfer.
- Drafting a 6 month Capital Works Program for consideration by the new Noosa Council.

Attachment 10: Draft 6 month Capital Works Program

<p style="text-align: center;">Noosa Council Draft Capital Works Programme 2013/2014</p>					
New Program	Description	External Funds Total	Council Funds Total	Total	Staff Costs
Bridges	Forward design for bridge rehab program	-	10,000	10,000	10%
	Noosa Parade Munna Point Bridge - Investigations and interim preventative works	-	250,000	250,000	10%
Bridges Total		-	260,000	260,000	10%
Coastal, Canals and Waterways	David Low Way, Beach Access 49 refurbishment		45,000	45,000	10%
	Gympie Terrace and William Street Revetment wall and pathway rehab		50,000	50,000	10%
	Munna Point Holiday Park Bank Protection - Design		50,000	50,000	5%
	Noosa Dog Beach SEMP Coastal monitoring		20,000	20,000	0%
	Noosa River Mouth Groyne and Rock Wall - Rehab		100,000	100,000	10%
	Noosa Waters revetment walls - Stage 2a		1,300,000	1,300,000	4%
Coastal, Canals and Waterways Total			1,565,000	1,565,000	7%
Community Facilities	Peregian Surf Club Public Amenities - Planning & Design		15,000	15,000	100%
Community Facilities Total			15,000	15,000	100%
Holiday Parks	Noosa Nth Shore Beach Campground - Upgrade Septic treatment		90,000	90,000	10%
Holiday Parks Total			90,000	90,000	10%

New Program	Description	External Funds Total	Council Funds Total	Total	Staff Costs
Information Technology	IT Major Projects		1,600,000	1,600,000	3%
Information Technology Total			1,600,000	1,600,000	3%
Parks & Playgrounds	Cooroy Skate Park Minor Renewal	-	34,000	34,000	5%
	Gympie Terrace Park Furniture Renewal program		50,000	50,000	5%
	Joe Bazzo Park (Pomona Community House Park) BBQ Relocation	-	12,000	12,000	5%
	Noosa Lions Pk - Rehab Shower Facilities		30,000	30,000	10%
	Peregian Beach Park Plan - Finalise upgrade and removal of surplus playground		30,000	30,000	10%
Parks & Playgrounds Total		-	156,000	156,000	7%
Pathways & Enabling Facilities	Cooran State School - Charles Street Pathway improvements	15,000	15,000	30,000	5%
	Pomona State School Station Street Pathway improvements	50,000	50,000	100,000	5%
	Weyba Creek Boardwalk Rehab Stage 1		20,000	20,000	50%
	Gibson Road (Eumundi Noosa Rd to Thomas St) - On road cycle and Pedestrian Improvements2	220,000	220,000	440,000	15%
	Sunshine Beach State School Safety Improvements2	45,000	45,000	90,000	5%
Pathways & Enabling Facilities Total		330,000	350,000	680,000	16%
Public Transport Infrastructure	Noosa Junction Mini Bus Shelter - Panels for weather protection		25,000	25,000	5%
	Noosa Parade Transit Hub-Stage 1	100,000	200,000	300,000	15%

New Program	Description	External Funds Total	Council Funds Total	Total	Staff Costs
Public Transport Infrastructure Total		100,000	225,000	325,000	10%
Sealed Road Network	Annual Sealed Road Renewal & Rehabilitation Program	-	500,000	500,000	10%
	Sealed Road Pavement surveys and Investigations	-	60,000	60,000	10%
Sealed Road Network Total		-	560,000	560,000	10%
Sports Grounds and Facilities	Noosa District Sports Complex - Stage One - redevelop cricket ovals - PIP		30,000	30,000	5%
Sports Grounds and Facilities Total			30,000	30,000	5%
Stormwater Drainage	Daintree Estate - Flood Mitigation Planning and Design		50,000	50,000	10%
	Gympie Terrace Pipe Rehabilitation - Investigation & Design		25,000	25,000	10%
	Rifle Street Pomona - Flood Mitigation Planning and Design		50,000	50,000	10%
	Seaview Creek - open drain civil works		25,000	25,000	10%
	Stormwater replacement program (non-pipe work)		75,000	75,000	50%
Stormwater Drainage Total			225,000	225,000	18%
Streetscapes and Road Corridors	Forward Planning for Streetscape and Road Corridor improvements	-	50,000	50,000	60%
Streetscapes and Road Corridors Total		-	50,000	50,000	60%

New Program	Description	External Funds Total	Council Funds Total	Total	Staff Costs
Transport and Infrastructure Management	Eenie Creek Road / Langura Street Intersection safety upgrade - Design	-	8,000	8,000	10%
	Eenie Creek Road / Walter Hay Drive Intersection safety upgrade - Design	-	15,000	15,000	10%
	Weyba Road Reef Street Intersection Improvements - PIP	-	125,000	125,000	10%
Transport and Infrastructure Management Total		-	148,000	148,000	10%
Grand Total		430,000	5,274,000	5,704,000	15%

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
2	Assets	Assets and liabilities to transfer	Provision for assets and liabilities	2.1	Resource distribution and asset management plans	Identify and review existing asset information for significant infrastructure asset classes	Transfer critical infrastructure assets	
				2.2	Facilities	Audit of facilities	NSC assets are realised and managed	Operational facilities and management plans
				2.3	Asset/property ownership	Undertake process for transfer of ownership	Property ownership transferred	
				2.4	Infrastructure	Identify major projects in progress	For consideration in operational plan and budget	Review and prioritise
				2.5	Fleet and plant	Identify fleet and plant allocations and replacement program	Fleet and plant business model, transfer of fleet and plant	For consideration of new council
							Determine on-cost methodology and accounting treatments for plant	
			2.6	Provision for assets & liabilities	Capital works planning			
			Significant infrastructure asset classes	2.7	Assets	Split assets by location	Determine methodology for asset balances	
2.8	Property	Review strategic property acquisition policy and disposal of surplus land policy			For consideration of new council			

4.3 Service Transfer Action Plan (TAP)

Local governments provide a substantial number of services to their communities. In 2010 across Australia, Local Governments provided \$1.6 billion of services and managed \$18 billion of infrastructure in 2010.

The type and level of services delivered by councils vary significantly and has moved beyond the traditional 'roads, rates & rubbish' to include programs supporting the social, economic, environmental and cultural wellbeing of communities. At the same time community expectations have increased while other levels of government continue to devolve various functions.

The Services TAP Team's objective was to ensure the new Noosa Council was able to provide continuity of service from changeover day of 1 January 2014; and identify ways in which the new Noosa Council could use its limited resources efficiently, effectively and in a timely manner in terms of service provision. In determining service levels and arrangements, the first step was to identify key actions to be included in the Services TAP. This work informed requirements for staffing, fleet & plant, critical technology and specific tasks required to be service ready for change-over day.

The services to be delivered by the new Noosa Council remain relatively unchanged in terms of service level and method of delivery. Any changes will be a matter for the new council to consider and determine.

The Transfer Manager supported shared service arrangements for Waste Management and Libraries but this approach was not supported by Sunshine Coast Council. Work will continue to June 2014 to separate library services and to put in place a continuing commercial arrangement for disposal of recyclables at the Sunshine Coast Material Recovery Facility.

All contracts associated with service delivery will continue with agreement reached between the Transfer Managers for treatment of all contracts relating to the new council and those that will apply to both councils.

Excess requirements in terms of fleet and plant have been transferred and a strategy to dispose of surplus items will need to be implemented in the early months of the new council.

The Services TAP also included the following actions:

- map and profile all services by program including associated activities, resources, service levels and methods of delivery.
- Develop and implement a day 1 ready action Plan for each service based on the service profiles developed.
- Identify resources to ensure continuity of service delivery and align resources to the interim organisational structure and budget.
- Determine available workspace within existing building footprints and identify issues and potential shortfalls to ensure staff and equipment are adequately accommodated.
- Develop and implement a workspace action plan for staff accommodation changes including PC and telephone.
- Agree to transfer of assets methodology, review allocation of fleet, plant & floating tools based on service delivery requirements.

- Review leased vehicle contractual arrangements, identify gaps and put new arrangements in place.
- Ensure interim policy, procedures and continuity plans are developed for a range of services to be provided by council.
- Review waste contracts and negotiate new preferred arrangement
- Review tourism model, funding sources and levies
- Determine the most appropriate commercial structure for council's caravan parks
- Determine most appropriate approach for commercial activity on public land. Permits issued by Sunshine Coast Council have been extended to 30 June 2014 to allow the new council to consider and develop a new policy.

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
3	Services	Interim service delivery arrangements	Interim service delivery arrangements	3.1	Service delivery	Identify services and review service delivery models and assess existing systems to ensure operational capability	Interim policy, procedures and continuity plan developed	For consideration of new council
						Review resources applied in all significant service delivery systems	Establish interim organisational and operational arrangements, systems and processes to ensure initial operational capability	
							Align services with interim functional structure	For consideration of new council
						Review service levels/standards	Determine interim levels of service	For consideration of new council
						Consideration of shared services arrangements	Where necessary enter into contracts or shared services arrangements	
					Develop community information campaign in relation to ongoing services			
				3.2	Waste contracts	Review waste contracts and negotiate new council's cost allocation of preferred arrangement	Agreement to provisional arrangements and interim position for waste services	For consideration of new council if possible
				3.3	Events	Review open space policy and identify future planned events for new council area	Interim program for planned events and funding requirements considered	For consideration of new council

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
				3.4	Tourism	Review tourism model, funding sources and levies	Review contract arrangements with SCD and associated levy	For council consideration of new council
				3.5	Customer service	Review customer service Charter and model of delivery including complaints process	Call centre and customer service centres operational	For consideration of new council
				3.6	Caravan Parks			

4.4 Governance and Risk Management Transition Action Plan (TAP)

Governance is a critical pillar of local government. It ensures a process is in place that enables good decision making which in turn promotes community confidence in its council. A good governance framework also ensures transparency, accountability and participation, and assists local government to meet its legislative requirements.

The Governance TAP Team was tasked to:

- Establish a governance framework that provides the structure through which council's vision and objectives can be achieved.
- Ensure all instruments such as local laws, planning instruments, policies and procedures transfer to new council.
- Review existing Sunshine Coast Council Risk Register and update to ensure all identified risks relating to assets and communities within new Noosa Council boundaries are recorded.
- Develop and maintain a register of impending and outstanding insurance claims for the Noosa Shire.
- Determine a preferred delivery model for disaster management and make recommendation for consideration by the new Noosa Council.
- Draft an action plan that details how and in what order council might develop the necessary plans, policies and documents necessary to flesh out this Governance framework.

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development		
							Actions required	Recommendation for new council	
4	Governance & Risk Management	Governance	Corporate governance framework	4.1	Corporate governance		Draft interim governance framework	For consideration of new council	
							Review standing orders	Adopt standing orders	
				4.2	Memberships		Identify and review existing memberships and seek amendment in each case where necessary	For consideration of new council	
			4.3	Policy developments	Review policies for application to new council	Adopt interim policies	For consideration of new council		
				Delegations and authorisations	4.4	Delegations and authorisations	Identify and review delegations and authorisations	Adjust job titles in delegations register in line with interim structure	Endorse delegations and authorisations
			4.5		FOI				
				4.6	RTI/ Ombudsman				
			New council	Council portfolio/committee structure & corporate identity	4.7	Branding/corporate identity	Options for badging and rebranding new council identified	Interim branding proposal	For consideration of new council
					4.8	LG elections/representatives	Legislative requirements fulfilled	Liaise with ECQ	Council meetings/committees structure, new shire boundary
							Councillors resource requirements considered	Councillors support options considered	Councillors Reimbursement of Expenses and Provision of Facilities Policy
			Contracts and legal proceedings transferring	Contracts and legal	4.9	Contracts	Identification of existing and impending leases, licences, contracts and deeds	Assign and renegotiate amendments where necessary	For consideration of new council where possible

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
						Review of significant service contracts incl. waste contracts, lifeguards, cleaning, mowing.	Assign and renegotiate amendments where necessary	For consideration of new council where possible
				4.10	Business Continuity Planning			
				4.11	Property ownership	Identify and review existing property ownership titles	Where necessary amend and transfer ownership to new council	
				4.12	Legal proceedings	Identify pending claims and actions to be assigned to new council	Assign and transfer responsibility	
						Identify all current proceedings and decide transfer requirements	Transfer proceedings	
				4.13	Registered trading names, designs, trademarks and patents	Identify and review existing registered entitlements and protections	Transfer/register in name of new council as necessary	
		Risk Management	Risk Management	4.14	Risk management systems	Identify and review risk management system	Implement risk management system	
				4.15	Corporate risk assessment	Identify and review risk management plans	Conduct interim primary risk assessment and develop risk mitigation strategies	For consideration of new council
			Disaster management	4.16	Disaster management	Identify and review existing disaster management arrangements	Fulfil legislative requirements and preferred local/regional model/framework	Agreed model for disaster mgt and Disaster Mgt Plan in place with capacity to deliver should an event arise
			Insurance	4.17	Insurance	Review existing coverage and policies for assets, public liability etc.	Implement essential insurance coverage for new entity	

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
						Identify impending and outstanding claims relevant to new entity	Establish policy for claims management	
		Local laws	Local laws	4.18	Enforcement	Review existing local laws	Amend titles of local laws, policies and procedures and planning instruments to new council with continuity of enforcement	For consideration of new council
							Review enforcement policies	
							Establish inventory and official record of all instruments	

4.5 Information & Communication Technology Transfer Action Plan (TAP)

Information and communications technology (ICT) is vitally important to local government as it enables councils to achieve their corporate outcomes, efficiently and effectively. It enables service delivery, technical analysis, design, procurement, record keeping, project management, financial management and communication.

A competent and appropriate level of ICT will support an organisations flexibility and productivity which reduces the cost of service delivery, and enhances and provides greater levels of communication and engagement with the community.

ICT good governance will ensure the investment in information and communication technology generates business value and mitigates associated risks.

The ICT TAP Team were charged with researching, identifying and implementing low cost, efficient and effective ICT infrastructure and systems to meet the needs of the new Noosa Council. This involved:

- Commissioning a review of the ICT options available to take the organisation forward, such as mirroring the Sunshine Coast Council ICT systems, shared ICT service agreement with the Sunshine Coast Council or building our own infrastructure and business application.
- The Sunshine Coast Council best of breed ICT systems was deemed more complex than what would be needed by a much smaller council. Such a system requires a lot of customised integration between applications, increased staffing levels to operate and maintain.
- The above factors drove the decision by the Transfer Manager to adopt an Enterprise Resource Program (ERP) approach. An ERP system is provided by a single supplier and is fully integrated and therefore customisation is greatly reduced. However some minimal changes may be necessary to business processes in order to accommodate the system.
- A review of options for the provision of infrastructure to support the business application was undertaken. It was agreed by the Transfer Manager to move from a capital model to an operational model and buy the necessary service in a secure hosted environment (cloud) rather than build the infrastructure (servers etc.) on site which would again have a larger staffing requirement, and be costly to build initially in order to ensure future storage capacity.
- An Infrastructure as a Service (IaaS) arrangement is entirely flexible in that storage requirements can be expanded or decreased as necessary, you need only pay for what you use, has international standards applied, provides high levels of security, and provides the most up to date equipment and solutions.
- A Panel was established to consider the issues and review tenders for the provision of ICT business applications and infrastructure. In undertaking its review, the panel sought technical and legal advice and commissioned an independent due diligence specialist. Subsequently TechnologyOne and Nexon Asia Pacific were appointed as the successful providers.
- Agreements were negotiated which identified service levels and performance targets and cause and no cause termination clauses.
- A rationalisation process of existing programs being used was undertaken which reduced the number of business applications in use at the Sunshine Coast from 36 down to 16 and were either hosted locally or with the new service providers.

- Project teams were appointed to manage and oversee the implementation of the ICT infrastructure and systems.
- All risks associated with the chosen business applications and services were identified and mitigation strategies put in place to ensure as far as possible a problem free start up on 1 Jan 2014.
- A process of identifying and extracting data to come across from the Sunshine Coast Council to Noosa was initiated. Data was then uploaded to the cloud, reconciled and tested in a training environment before being published to a live production environment.
- Throughout the project there was regular reporting provided on progress to the State Government, the Transfer Manager and the Noosa Transfer Team in general
- The key objective of ensuring a small but appropriate level of ICT staff was in place to support go-live on 1 Jan was achieved.



Noosa Transfer
Team

Noosa Shire Council Hosted Infrastructure Strategy and Policy

Background

Hosted infrastructure compute and storage offers significant financial and operational benefits for Australian government organisations; by shifting IT resources from traditional internal infrastructures to hosted infrastructure platforms, costs can be reduced, flexibility increased and efficiencies improved.

The key drivers for the adoption of hosted infrastructure computing by governments include:

- The need to reduce overall expenditure on IT infrastructure and maintenance;
- A desire to improve organisational flexibility and productivity; and
- The need for a more scalable IT platform that allows an organisation to focus on business or service priorities and future growth.¹

The drivers described above represent the core vision for the establishment of Noosa Shire Council ICT infrastructure and systems, ensuring that they are economic, efficient and effective.

Benefits and Risks of Hosted Infrastructure v On-Site Strategy

The decision to utilise hosted infrastructure services as a Strategy has been based around the following assessment¹:

Hosted Infrastructure	Internally Hosted Infrastructure
Efficiency	
Improved asset utilisation	Low asset utilisation
Aggregated demand and accelerated system consolidation	Fragmented demand and duplicative systems
Improved productivity in application development, application management, network and end-user	Difficult to manage system
Specialist resources immediately available to resolve issues	Difficulty in recruiting and retaining skilled and experience staff
No up-front or future replacement capital outlay	Funding required for up-front and future replacement capital outlay

¹ “Moving to Cloud: Key considerations for government” Telstra Report October 2011

Hosted Infrastructure	Internally Hosted Infrastructure
Agility	
Purchase 'as a service' from hosted infrastructure providers	Significant time required to build data centres
Near instantaneous increases and reductions in capacity	Weeks/months to increase capacity of existing services
More responsive to organisational needs	
Pay for only what is used	Fixed costs which cannot be recovered or are added to services making them more expensive for users

Hosted Infrastructure	Internally Hosted Infrastructure
Innovation	
Shift focus from asset ownership to service management	Burdened by asset management
Tap into private sector innovation	De-coupled from private sector innovation
Encourages entrepreneurial culture	Risk averse culture
Better linked to emerging technologies	

Other Risks and Mitigation

Hosted infrastructure-based services raise new issues with regard to privacy, security, trust, data loss, data transfer capacity and lock-in with hosted infrastructure providers² and Noosa Shire Council will manage these risks in the following ways:

Privacy – contractual assurance from service providers regarding security and access to data complies with all Federal and State legislation and Australian Standards. Regular reviews will be undertaken in conjunction with service providers.

Security – it is acknowledged that many service providers will have better security than most local governments due to the economies of scale that can be achieved but also due to the recognition that government clients will require this e.g. Department of Defence. Contractual assurance will be required on this together with evidence of regular security penetration testing and information on attempted security breaches.

Trust – scenario testing of full data and records extractions will be included during and after implementation of any hosted infrastructure solution. Contractual conditions may also be required to ensure that a replicated copy of data is held under escrow.

² Gary Whitelaw, QGCIO – Presentation 11 July 2013

Data loss – the procurement of an 'active-active' environment will provide advanced levels of data recovery. SLA's will be developed to ensure timely restoration of data is factored in to the hosted infrastructure provider's responsibilities.

Data transfer capacity – the procurement of sufficient bandwidth will be essential to ensure quality of service for front-end users. This consideration will be factored in to decisions in consultation with application and infrastructure service providers.

Lock-in with hosted infrastructure providers – the procurement process will include reviewing provider's policies, and if necessary, asking them directly how they facilitate moving customer data out of their hosted infrastructure storage repository. Additionally, the provider will be asked whether they offer data migration tools or services to facilitate the movement of large amounts of data. Finally, providers may have pledged to support emerging industry standards, such as the Cloud Data Management Interface (CDMI) standard created by the Storage Networking Industry Association (SNIA).

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
5	Information Technology	Interim communications technology strategy	Information technology strategy	5.1	Separation	Establishment and transfer of data and systems	Data transferred and systems established	
						Undertake needs assessment		
						Consider delivery models and shared services	Preferred models implemented	
				5.2	Facilities	Council facilities	Plan for locating and housing relevant IT business systems	
							ICT infrastructure and delivery program in place to maintain business continuity	
				5.3	Infrastructure technology	Investigate split of system architecture and components	Implement architecture and components	New website established
				5.4	Business Software and applications	Investigate division of all business systems	Implement appropriate business systems	
				5.5	Data centre	Develop data centre strategy	Establish data centre	
				5.6	Application servers	Packages requirements for redeployment to new council	Implement	
				5.7	Standard operating environment	Desktop and infrastructure related software deployed across all work stations	Implement	
				5.8	Communications	Map voice and data network and separate	Functioning communications links	
5.9	Property and rating	Identify Noosa properties, review existing system, identify critical functions	Implement					
5.10	Document management system	Separate dataworks to create two functioning systems	Separate dataworks to create two functioning systems					

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
		Records	Records management systems and processes	5.11	Records management	Review existing council records management policies and practices	Transfer policy and procedures. Draft new records management policy and practices	For consideration of new council
				5.12	Develop process for the transfer of records and archival storage arrangements	Separation and sharing of records		

4.6 Human Resource Transfer Action Plan

The Human Resource TAP Team's role was to ensure the new Noosa Council has the human resources in place that are:

- necessary to effectively and efficiently service the community, and
- aligned with corporate priorities.

The initial focus of the group was to have an interim structure and processes and procedures in place for 1 January 2014 to be considered and adopted by the new Noosa Council.

The longer term objective is to have in place a Strategic Human Resource Management Plan that links human resource functions with the strategic objectives of the Noosa Council.

Significant challenges were experienced during the process:

- In accordance with the LDIR, the Sunshine Coast Council Chief Executive Officer identified positions and employees to transfer to the new Noosa Council. This advice was delayed and not received until the 28 October 2013 which was later than expected. This impacted on the time available to deal with staffing arrangements and population of the interim structure.
- The Sunshine Coast Council conducted a review of its organisation including a restructure.
- The new Noosa Council is required to comply with the existing Sunshine Coast Council certified agreements. This has financial implication for the new Noosa Council.

This multifaceted task involved (but was not limited to), the following steps:

- Review staff and positions nominated to transfer to the new Noosa Council and identify the roles required in the new organisational structure.
- Draft an interim organisational structure and populated via direct translation and competitive process to ensure the alignment of employees into roles within the interim structure.
- Undertake workforce planning activities, to ensure the new Noosa Council has the correct number of employees and appropriate skill set to meet corporate goals.
- Establish procedures to guide the process of populating the interim structure, including interim appointment instruments such as correspondence and contracts to ensure legal obligations are met.
- Review contracts and the conditions of employment of transferring employees including terms of contract, appointment letters and seek legal advice where necessary.
- Communicate the transfer process to staff.
- Review workforce accommodation requirements to ensure adequate facilities and resources are provided for employees to undertake their roles in a safe work environment.
- Ensure the smooth transition of staff entitlements associated with the new payroll configuration.
- Produce an accrual and consolidated list of all employees and pay details and map existing systems to the new system to ensure access to accurate, relevant employee data.
- Implement a new workforce work place health and safety plan that meets council's significant obligations under the Work Health and Safety Act 2011 including training and accreditation, safe work practices and workplace health and safety systems.

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
6	Human Resource Management	Staffing and interim org. structure	HRM strategy and interim organisational structure	6.1	Strategic HRM	Interim organisation structure including executive structure	Recruit new staff and transition staff to interim structure	For consideration of new council
						Review of employees/positions identified to transfer	HRM strategy, workforce plan and interim structure	Approve corporate structure
			I R Plan	6.2	Employee relations	IR plan incl. union negotiations	Develop IR Plan and formalise union/employer relationships and mechanisms incl. union consultative committee	
						Review provisions of Certified Agreements, other industrial instruments polices and contracts	Application of provisions/entitlements	Preparation for new CA negotiations in 2014
				6.3	Volunteers	Identify and review volunteer arrangements	Identify level of volunteer involvement	For consideration of council
				6.4	Employee support	Review existing contract and level of service, amend and renegotiate with contractor	Provision of employee support services (contract)	
				6.5	Employment contracts			
				6.6	Code of Conduct		Review Code of Conduct in line with new organisational values and culture	
				6.7	HRMIS	Identify employee data/information	Transition of data to new HRMIS	
						Identify requirements and review systems options. Provide input into business case evaluation	Transfer /establishment of information to new system	
6.8	WHS	WH&S Plan/systems						

4.7 Planning Transfer Action Plan (TAP)

The Noosa Plan (8 August 2011) provides the framework for managing development in the new Noosa local government area including all premises, roads, internal waterways and local government tidal areas and interrelates with the surrounding local government areas. The Noosa Plan is an amended version of the 2006 Noosa Plan and will remain in place following de-amalgamation. It is augmented by a temporary planning instrument for vegetation management (Temporary Local Planning Instrument 02-2013 (Vegetation Protection Overlay)).

The role of the Planning TAP team was to identify key tasks that needed to be actioned to ensure the new Noosa Council had in place a strategic development framework at 1 January 2014. The purpose of this framework was to ensure:

- The continued application of the existing Noosa Plan (which continues day 1).
- Development applications smoothly transition through the regulatory process.
- The public has access to planning and strategic development information on-line.

This involved:

- The review of established planning processes and procedures and the identification and implementation of modifications to reduce levels of administration and ensure a simple process wherever possible.
- The mapping of information, the identification and modification of key current planning documents to ensure all information was readily available at day 1.
- Establishing an equivalent PD On-Line service.
- Reviewing the current Building Benefits Scheme that operates across the Sunshine Coast and making recommendations for council to consider at its meeting of 2 January 2014.
- Reviewing the current service level agreement with Unity Water and adding an addendum to ensure it meets the needs of the Noosa community.
- The transition of development applications for the Noosa region to staff that would be transitioning back to the new Noosa Council.
- The alignment of staff to functions and a review and update of legislative changes that have taken place since amalgamation. This also involved the alignment of delegations to staff with appropriate areas of expertise. These actions would ensure a small planning team has the capacity to adequately operate across a variety of specialist planning areas.
- Develop strategies to address areas of specialisation where staff would not be coming across to the new Noosa Council as at 1 January. The strategy includes the outsourcing of specialist hydrologist and flood planning.

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
							Actions required	Recommendation for new council
7	Planning	Planning	Integrated planning	7.1	Strategic planning	Continuation of application of existing Noosa Planning Scheme	Responsibility for Noosa Planning Scheme transferred	
						Continuation of application of Priority Infrastructure Plans (PIPS)	Transfer current PIP and review charges	For consideration of new council
						Continuation of application of existing Temporary Local Planning Instruments	Responsibility for Noosa TLPI transferred	For consideration of new council
						Transfer draft planning scheme documentation and submissions relating to Noosa	Review current draft planning scheme and submissions for Noosa	For consideration of new council
				7.2	Budget Preparation (Current and strategic Projects)	Identify and review current and proposed planning projects for Noosa	Prepare list of current planning projects and identify their current status	For consideration of new council
				7.3	Delegations	Identify delegations and authorisations and councillor protocol	Review current delegations and authorisations	For consideration of new council
				7.4	Documentation	Identify and review forms, correspondence & notice templates	Adjust templates for new council	Adopt new templates
						Identify documents to be transferred to new council	Transfer to new council	
				7.5	Environment levy	Review and identify policy for Environmental Levy	Apply/transfer process to new council	For consideration of new council

Section	Key deliverable	Strategic issues (relates to methodology)	Major Initiative	Sub-Section	Elements	Transfer/split	Interim Organisation Development	
				7.6	Planning fees and charges	Review fees and charges for development applications and searches	Draft fees and charges policy for new council	For consideration of new council
				7.7	Project Appeals Management	Identify current appeals, claims and actions for new council	Responsibility transferred to new council	For consideration of new council
				7.8	Lodgement of DA applications	Identify all development applications, searches and correspondence under The Noosa Plan	Responsibility for assessment and response transferred to new council	
						Review development assessment process	Apply/transfer process to new council	For consideration of new council
						Review Service Level Agreement with Unitywater	Transfer to new council and establish new staff contacts	
						Review and identify assessment process for Noosa on Weyba application	Determine responsibilities for new council	
				7.9	Regional Information & Demographics	Review and identify existing committees/work groups	Transfer to new council and where necessary identify new staff contacts	For consideration of new council
				7.10	Community profile	Review and identify existing demographic data for Noosa area	Prepare a base community profile for Noosa area	

Section 5 – Moving Forward

All existing Sunshine Coast policies, procedures, local laws and planning instruments transferred to the new Noosa Council on 1 January 2014. The new Noosa Council will establish key policies, strategies and programs in accordance with the Operational Plan and Budget adopted at its first meeting on 2 January 2014.

5.1 Organisational Principle and Values

The Transfer Manager outlined his vision for the new organisation as follows:

“A customer focused united team who are empowered to make decisions efficiently and effectively in the best interests of the whole council and the community.”

The Transfer Manager’s vision for the new Noosa Council will be driven by a set of principles and values that have not only proven to be successful in the past but are also associated with high performing organisations. The principles and values that will underpin the development of a responsive and effective council organisation are:

1. Customer focused
2. One united team
3. Empowered staff who make decisions
4. Whole of council approach



Principles and Values

As we move towards the creation of the new Noosa Council it is important that we all share a common set of values and principles.

While this will be a new organisation, one of the important things that the community wanted back was a very responsive and effective Council organisation such as the one that served them pre amalgamation. That organisation was driven by a set of principles and values and these have been revisited and used to form the basis of a set of values on which we can move forward into the future.

The intent is not to invent a set of abstract principles or values that are imposed on people, but to build on core principles that have not only proven to be successful in the past but are also associated with high performing organisations. These will help to guide our future.

1. Customer focused

The customer is our singular focus. We keep the fact that “**the community are our customers**” in the forefront of every decision and action we take.

We are here to **serve** our community in everything we do.

We will operate in an efficient and effective businesslike manner to ensure long-term sustainability and to meet community expectations giving them real value for their money.

2. One united team

We are all new staff members of this new organisation and will work as a **united team**. Where we came from is irrelevant as we go forward together to build a great organisation.

We operate as a **team** using the skills and experience of all staff.

We recognise the value of a **diverse** work force and actively support the principles of equal employment opportunity.

3. Empowered staff who make decisions

We all have the **power to make decisions** in our own areas of authority. We know we will be supported when we do so.

We are never satisfied with the status quo: we will always **strive to be improve Council's service** and enthusiastically pursue innovative ways of doing so.

We constantly strive to achieve a balance between, the environmental, social and economic needs of the community: the **Triple Bottom Line**.

4. Whole of Council approach

A **whole of Council approach** will always be taken, with every decision being made on the basis of what is best for the whole organisation, in accordance with Council's policies and practices.

We **share information** throughout the organisation using vigorous and open communication.

We recognise the importance of **involving all** our fellow staff members in the decision making process, with managers providing coaching, support and leadership.

In short our principles and values are:

1. Customer focused
2. One united team
3. Empowered staff who make decisions
4. Whole of Council approach

A customer focused united team who are empowered to make decisions efficiently and effectively in the best interests of the whole Council and the community.

5.2 Noosa Council's Elected Representatives

Elections for new councillors to represent the Noosa community were held on 9 November 2013. No divisional boundaries were established so councillors will not be elected to represent specific geographical areas; rather councillors will make decisions on a regional basis. The following individuals were elected:

Mayor

Noel Playford

Deputy Mayor

Bob Abbot

Councillors

Tony Wellington

Joe Jurisevic

Frank Pardon

Frank Wilkie

Sandra Bolton

The councillors were officially declared into office at a ceremony on 2 January 2014 held at the Cooroy Memorial Hall. The first meeting of council was then held at council's chambers in Tewantin on the same day, where a number of important decisions were made, including the following standing committees.

Council's decision making process will be based around a structure of two standing committees each comprising the Mayor and three councillors (Committees), a standing committee comprising all councillors (General Committee), and the Ordinary Meeting.

The following standing committees were established:

- The Infrastructure and Services Committee comprising the Mayor, Cr Bob Abbot, Cr Sandy Bolton and Cr Frank Pardon; and
- The Planning and Organisation Committee comprising the Mayor, Cr Tony Wellington, Cr Frank Wilkie and Cr Joe Jurisevic;
- The General Committee comprising the Mayor and all Councillors;

The roles of the Infrastructure and Services Committee, the Planning and Organisation Committee, and the General Committee are:

1. To make recommendations to Council on:
 - The formulation of program policies, objectives, priorities and levels of service and the course of action for specific issues and matters presented to the relevant committee for determination;
 - Issues arising from the monitoring and review of the operation and performance of the Council's programs.
2. To provide oversight and guidance to staff on policies and issues relating to the programs under their Department's jurisdiction.

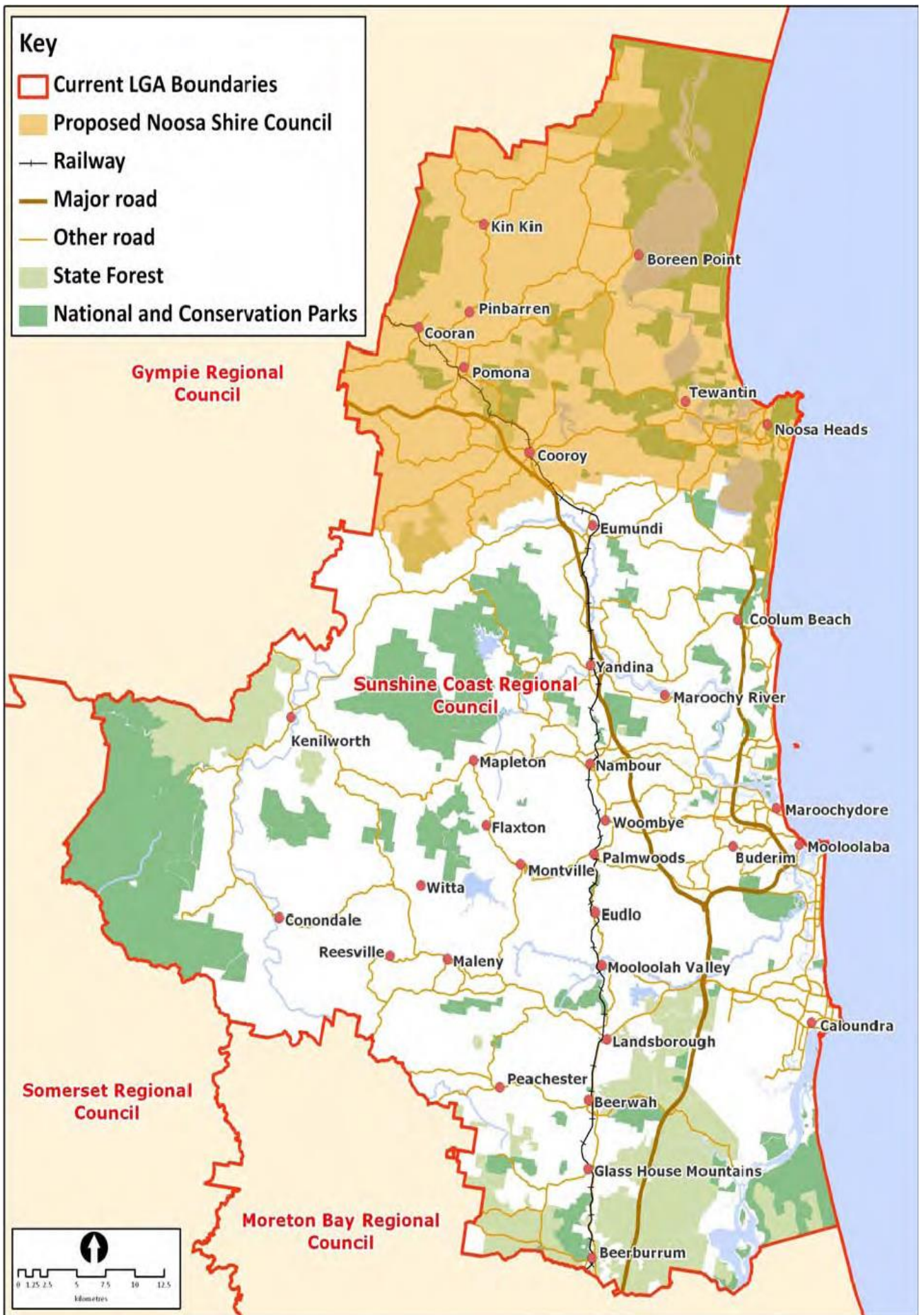
The areas of responsibility assigned to the Infrastructure and Services Committee include those programs and responsibilities assigned by the interim organisation structure to the Community Infrastructure Department, and the Community and Development Department, with the exception of Planning and Development programs.

The areas of responsibility of the Planning and Organisation Committee include those programs and responsibilities assigned by the interim organisation structure to the Organisational Services Department, the Executive Office, and the Planning and Development programs of the Community and Development Department.

The General Committee has the responsibility to deal with matters not dealt with at the Infrastructure and Services Committee and the Planning and Organisation Committee.

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Appendix 5: A copy of the agenda for the first Ordinary Meeting.



Name	Noosa Shire Council
Boundaries	The former Noosa Shire Council would be re-formed to its pre-2008 boundary
Elections	Quadrennial
Remuneration category	Category 4
Classification	Shire
Composition of mayor and councillors	1 + 6
Quota	N/A
Divided/Undivided	Undivided
Population 2006	48,556
Projected population 2026	58,432

Electors at Close of Roll:	35,550
Last Updated Date/Time:	19/11/2013 11:10:10 AM
Percentage of Roll Counted:	85.09%

Declared

Candidate	Party	Votes	Graph	%
GJESTLAND, Ptor		7,623		4.41
LOWE, Paul		2,412		1.39
JURISEVIC, Joe ✓		15,242		8.82
BARRY, Mike		2,270		1.31
McGREGOR, Peter		6,609		3.82
JARVIS, Bob		7,096		4.10
STOCKWELL, Brian		8,723		5.04
PARDON, Frank ✓		13,060		7.55
PRESNELL, Adam		1,756		1.02
WELLINGTON, Tony ✓		17,464		10.10
GOWER, Darlene		11,239		6.50
BOLTON, Sandra Leigh ✓		11,543		6.68
GLASGOW, Jess		7,443		4.30
ABBOT, Bob ✓		22,259		12.87
BONSALL, Allan		9,088		5.26
HAYES, Brian		4,896		2.83
TREVITHICK, Gary		8,425		4.87
WILKIE, Frank ✓		12,090		6.99
MAXWELL-JONES, Janene		3,670		2.12
<input type="checkbox"/> indicates member(s) elected at last election ✓ indicates elected candidate(s) for this election				
Total Formal Votes		172,908		100.00
Total Informal		1,431		0.82
Total Votes		174,339		
Total Ballots		30,249		

In preparing for change over day of 1 January 2014, the Transfer Manager worked closely with the Mayor and Councillors elect, firstly through the induction process and then reviewing the draft 2013/2014 operational plan and budget.

Councillors have a number of important responsibilities to execute when they take up their roles. A Councillor orientation workshop was conducted to assist councillors to better understand:

- Their role and responsibilities.
- Leadership and decision making
- Ethical and legal behaviours
- Planning, budget and reporting
- Planning schemes and local laws
- The local government act
- The role and responsibility of council officers
- Community expectations
- Meeting procedures

Attachment 13: Council Meeting Calendar 2014



9.00am – 12noon Infrastructure & Services Committee
1.30pm – 4.30pm Planning & Organisation Committee

Public Holidays

10.00am General Committee

6pm Ordinary Meeting *

*Please note start times for January meetings differ:
1pm 2 January
10am 13 January & 20 January

January 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

March 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2014						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Infrastructure & Services Committee: Mayor Noel Playford, Cr Bob Abbot, Cr Sandy Bolton, Cr Frank Pardon
 Planning & Organisation Committee: Mayor Noel Playford, Cr Tony Wellington, Cr Frank Wilkie, Cr Joe Jurisevic

5.3 Key Milestones

January to June 2014

In moving forward, the new Noosa Council will have a focus on service delivery standards, long term financial sustainability and finalisation of the de-amalgamation process.

The first six months of operation is expected to be a time of community engagement and planning where ideas are unpacked and plans, policies and strategies are put into place in line with the Operation Plan and Budget adopted by Council at its meeting of 2 January 2014.

Over the coming months Council is expected to:

- Commence the process for the development of the 2014-2015 financial year budget.
- Establish the Corporate Plan for the new Noosa Council.
- Finalise de-amalgamation at 30 June 2014.
- Conduct a review of service delivery and standards.
- Move from an interim organisational structure to a permanent organisational structure.
- Establish a long term financial plan for the organisation
- Develop asset management plans
- Review Noosa's strategic land use plan