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Your submission for this review:

Matters worthy of consideration for inclusion in the review

- Shift of service delivery by the State and Federal Government to local government:
 - depreciation costs of RFS assets that neither they own or control
 - Inability to appoint auditors at own cost (refer below)
 - Increasing cost of Waste Levy, Rate Exemptions, DA & Regulatory Functions, Emergency Service Contributions, Library Funding
- Has the appointment of the Auditor-General been a success?
 - the inability of Councils to appoint their auditors directly increases costs through additional bureaucratic oversight.
 - increased costs of financial audits both audit fees and council resources to meet the requests
 - increasing delays in signing of Financial Statements that is impacted wider Council financial sustainability programs in that Councils are continuing in looking back instead of a timely fix to future problems.
- Resource implications of various reforms (IP&R, e-planning), reviews and the proposed Review Committees.
- Review of the Financial Assistance Grant Model
 - Reinstatement of the original allocation of 2% of Commonwealth revenue
 - Disadvantages to councils with higher per capita but with comparatively low-rate base.
- Limits on Councils revenue raising capacity
 - Due to Rate Pegging
 - Due to Fees and Charges mandated under various State Legislations that are not periodically reviewed by the relevant authorities. These fees and charges do not necessarily cover the cost of the service.
- Competitive Neutrality prohibiting Councils to compete with private sector impeding its ability to identify own source revenues.
- Should consider distance itself from aged-care, child-care, transport, airports, etc.?
- Need for capacity building in common areas like asset management and regional corporate services.
- Impact of EPA Levy on Councils.