



Meeting of Riverina Water County Council

The meeting will be held at Culcairn Chambers of Greater
Hume Shire Council, 40 Balfour St Culcairn at 10:00 AM on
Thursday, 22 October 2026

Board Members



Cllr Gail Driscoll
Lockhart Shire
Elected to Board in 2022
Elected as Chairperson
April 2026



Cllr Allana Condron
Wagga Wagga City
Elected to Board in 2024
Elected as Deputy
Chairperson April 2026



Cllr Pat Bourke
Federation
Elected to Board in 2017



Cllr Georgie Davies
Wagga Wagga City
Elected to Board in 2022



Cllr Brian Liston
Greater Hume
Elected to Board Oct 2024



Cllr Jenny McKinnon
Wagga Wagga City
Elected to Board in 2022



Cllr Lea Parker
Greater Hume
Elected to Board Oct 2024



Cllr Amelia Parkins
Wagga Wagga City
Elected to Board in 2026



Cllr Dallas Tout
Wagga Wagga City
Elected to Board in 2023

Meeting Agenda

Live Streaming of Council Meetings

Riverina Water advises that Council meetings are live streamed on Council's website www.riverinawater.nsw.gov.au Visitors in the public gallery are advised that their voice and/or image may form part of the webcast. By remaining in the public gallery it is assumed your consent is given in the event your image or voice is broadcast.

Statement of Ethical Reminders

Board members are reminded of the Oath or Affirmation of Office that they made under Section 233A of the Local Government Act 1993. Board members and staff are also reminded of their obligations under Council's Code of Conduct to disclose and appropriately manage conflicts of interest.

Acknowledgement of Country

Apologies

Declaration of pecuniary and non-pecuniary interests

Confirmation of Minutes

Minutes of Board Meeting 27 August 2026

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R1 Election of Chairperson and Deputy Chairperson

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary The purpose of this report is to facilitate the election of the Chairperson and Deputy Chairperson. In the case of Riverina Water County Council, the Chairperson and Deputy Chairperson are elected by the members from among the members.

RECOMMENDATION that the Board conduct the election of the Chairperson and Deputy Chairperson by the voting method determined by the Board for the period from October 2026 to September 2028.

Report

The purpose of this report is to facilitate the election of the Chairperson and Deputy Chairperson. In the case of Riverina Water, the Chairperson and Deputy Chairperson are elected by the members from among the members.

Section 391 of the Local Government Act 1993 (the Act) requires Riverina Water to have a Chairperson who is elected in accordance with the provisions of the Act.

The Members elected as Chairperson and Deputy Chairperson at this meeting will hold office for a period of 2 years. In September 2028, a general election for all General-Purpose Council's in NSW will be held, following which the four Constituent Council's will subsequently elect members to sit on the Board of Riverina Water County Council from October 2028. The first meeting of the Board in October 2028 will elect a Chairperson and Deputy Chairperson.

Election of the Chairperson – October 2026 to September 2028

The procedure to be followed for the election of Chairperson is outlined in Schedule 8 of the Local Government (General) Regulation 2005, and is reproduced here under:

Part 1 – Preliminary

2. Returning Officer

Board members are advised that in accordance with Schedule 8 Part 1(2) of the Local Government (General) Regulations 2005, the Chief Executive Officer, Mr. Andrew Crakanthorp is the returning officer for the election of Chairperson and Deputy Chairperson.

4. Nomination

- (1) A member of a county council may be nominated without notice for election as chairperson of the county council.
- (2) The nomination is to be made in writing by 2 or more members of the county council (one of whom may be the nominee). The nomination is not valid unless the nominee has indicated consent to the nomination in writing.
- (3) The nomination is to be delivered or sent to the returning officer.
- (4) The returning officer is to announce the names of the nominees at the county council meeting at which the election is to be held.

5. Election

- (1) If only one member of the county council is nominated, that member is elected.
- (2) If more than one member is nominated, the county council is to resolve whether the election is to proceed by preferential ballot, by ordinary ballot or by open voting.
- (3) the election is to be held at the county council meeting at which the county council resolves the method of voting.
- (4) In this clause:
 - ballot** has its normal meaning of secret ballot.
 - open voting** means voting by a show of hands or similar means

Part 2 – Ordinary ballot or open voting

6. Application of Part

This part applies if the election proceeds by ordinary ballot or by open voting.

7. Marking of ballot papers

- (1) If the election proceeds by ordinary ballot, the returning officer is to decide the manner in which votes are to be marked on the ballot-papers.
- (2) The formality of a ballot-paper under this Part must be determined in accordance with clause 345 (1) (b) and (c) and (5) of this Regulation as if it were a ballot-paper referred to in that clause.
- (3) An informal ballot-paper must be rejected at the count.

8. Count – 2 Candidates

- (1) At such a ballot, if there are only 2 candidates, the candidate with the higher number of votes is to be declared elected.
- (2) If there are only 2 candidates and they are tied, the one to be declared elected is to be chosen by lot.

9. Count – 3 or more Candidates

- (1) At such a ballot, if there are 3 or more candidates, the one with the lowest number of votes is to be excluded.
- (2) If 3 or more candidates then remain, a further vote is to be taken of those candidates and the one with the lowest number of votes from that further vote is to be excluded.
- (3) If, after that, 3 or more candidates still remain, the procedure set out in sub clause (ii) is to be repeated until only 2 candidates remain.
- (4) Clauses d) and f) of this Schedule, then apply to the determination of the election as if the 2 remaining candidates had been the only candidates.
- (5) If at any stage during a count under this clause, 2 or more candidates are tied on the lowest number of votes, the one to be excluded is to be chosen by lot.

Part 3 – Preferential ballot

10. Application of Part

This part is required if the election proceeds by preferential ballot.

11. Ballot papers and voting

- (1) The ballot-papers are to contain the names of all the candidates. The members of the county council are to mark their votes by placing the numbers '1', '2' and so on against the various names so as to indicate the order of their preference for all the candidates.
- (2) The formality of the ballot-paper under this Part is to be determined in accordance with clause 345(1) (b) and (c) and (5) of this Regulation as if it were a ballot-paper referred to in that clause.
- (3) An informal ballot-paper must be rejected at the count.

12. Count

- (1) If a candidate has an absolute majority of first preference votes, that candidate is elected.
- (2) If not, the candidate with the lowest number of first preference votes is excluded and the votes on the unexhausted ballot-papers counted to him or her are transferred to the candidates with second preferences on those ballot-papers.
- (3) A candidate who then has an absolute majority of votes is elected, but, if no candidate then has an absolute majority of votes, the process of excluding the candidate who has the lowest number of votes and counting each of his or her unexhausted ballot-papers to the candidates remaining in the election next in order of

the voter's preference is repeated until one candidate has received an absolute majority of votes. That candidate is elected.

(4) In this clause, absolute majority, in relation to votes, means a number that is more than one-half of the number of unexhausted formal ballot-papers.

13. Tied candidates

(1) If, on any count of votes, there are 2 candidates in, or remaining in, the election and the numbers of votes cast for the 2 candidates are equal— the candidate whose name is first chosen by lot is taken to have received an absolute majority of votes and is therefore taken to be elected.

(2) If, on any count of votes, there are 3 or more candidates in, or remaining in, the election and the numbers of votes cast for 2 or more candidates are equal and those candidates are the ones with the lowest number of votes on the count of the votes— the candidate whose name is first chosen by lot is taken to have the lowest number of votes and is therefore excluded.

Part 4 – General

14. Choosing by Lot

To choose a candidate by lot, the names of the candidates who have equal numbers of votes are written on similar slips of paper by the returning officer, the slips are folded by the returning officer so as to prevent the names being seen, the slips are mixed and one is drawn at random by the returning officer and the candidate whose name is on the drawn slip is chosen.

15. Result

The result of the election (including the name of the candidate elected as chairperson of the county council) is:

- a) to be declared to the members of the county council at the county council meeting at which the election is held by the returning officer, and
- b) to be delivered or sent to the Director-General and to the Secretary of the Local Government and Shires Associations of New South Wales.

Election of the Deputy Chairperson – October 2026 to September 2028

It has been Riverina Water's normal practice to elect a Deputy Chairperson for the same term, immediately following the election of the Chairperson. The same procedure as for the election of Chairperson is to be followed.

Nomination papers for the Chairperson and Deputy Chairperson are attached and have previously been distributed to Board Members. Nomination papers are to be delivered or sent to the Returning Officer (Chief Executive Officer) prior to the commencement of the Council Meeting to be held Thursday 22 October 2026 at 10am.

› R1.1 Chair & Deputy Chair Nomination Forms [↓](#)

Financial Implications

There are no financial implications associated with the actual election of Chairperson and Deputy Chairperson. The fees payable to the Chairperson and Deputy Chairperson are contained within the 2025/26 Operational Plan

Risk Considerations

Our Operations	
Provide effective leadership and governance	Riverina Water will avoid risks relating to corporate governance and compliance including ethical, responsible and transparent decision making and procedural/policy, legal and legislative compliance.



RIVERINA WATER COUNTY COUNCIL

NOMINATION FOR CHAIRPERSON

In accordance with Schedule 7 of the Local Government (General) Regulation 2005, we the undersigned, hereby nominate Councillor _____ for the office of **Chairperson**.

Name of Proposer: Councillor _____

Signature of Proposer: _____

Date: ____/____/2026

Name of Proposer: Councillor _____

Signature of Proposer: _____

Date: ____/____/2026

CONSENT

I, Councillor _____, hereby consent to my Nomination to the office of Chairperson.

Signature of Nominee: _____

Date: ____/____/2026



RIVERINA WATER COUNTY COUNCIL

NOMINATION FOR DEPUTY CHAIRPERSON

In accordance with Schedule 7 of the Local Government (General) Regulation 2005, we the undersigned, hereby nominate Councillor _____ for the office of **Deputy Chairperson**.

Name of Propose: Councillor _____

Signature of Proposer: _____

Date: ____/____/2026

Name of Proposer: Councillor _____

Signature of Proposer: _____

Date: ____/_ ____/2026

CONSENT

I, Councillor _____, hereby consent to my Nomination to the office of Deputy Chairperson.

Signature of Nominee: _____

Date: ____/____/2026

R2 Delegation of Authority to Chairperson

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary This report formalises the delegations for the Chairperson for the term of their appointment.

RECOMMENDATION that in accordance with Section 381 (1) of the Local Government Act 1993, Council ratify and grant the delegations as set out in the Delegations of Authority Register to the Chairperson.

Report

Following the election of a new Council it is appropriate for the Council delegations to be reviewed. The delegations for the Chairperson are submitted for Council's consideration.

› **R2.1 Delegations of Authority - Chairperson - October 2026** [↓](#)

Financial Implications

All expenditure incurred by the Chairperson is to be consistent with the provisions of the adopted Code of Conduct and Board Member Expenses and Facilities Policy (Pol 1.10) and the Corporate Purchase Card Policy (Pol 4.01)

Risk Considerations

Our Operations	
Provide effective leadership and governance	Riverina Water will avoid risks relating to corporate governance and compliance including ethical, responsible and transparent decision making and procedural/policy, legal and legislative compliance.

Delegations



Revised 3/10/2024 — Doc Id

Chairperson

On 22 October 2026, the Board of Riverina Water County Council ('Riverina Water') resolved that:

1. All previous delegations of Functions the subject of this instrument be revoked.
2. The person who from time to time holds the position of Chairperson, or Deputy Chairperson when acting for the Chairperson of Riverina Water, be delegated authority under section 377 of the Local Government Act 1993, to exercise and/perform on behalf of the Council the powers , authorities ,duties and functions as prescribed for the position of Chairperson under the Act , Schedules, Regulations , cognate Legislation , related Legislation , Councils own adopted Policies , Codes and Resolutions , provided that such delegations are not to be sub-delegated without specific approval by Council or as prescribed under the Act.
3. If, under any other Act, a function is conferred or imposed on the Chairperson of a County Council, the function is taken to be conferred or imposed on the Council and the Chairperson of the County Council will exercise and/or perform on behalf of Riverina Water the powers, authorities, duties and functions as prescribed under that other Act
4. In this delegation;
 - 'Functions' means powers, authorities, duties and functions and anything ancillary or related to the exercise or performance thereof.
 - 'Legislation' means legislation enacted by the Parliament of New South Wales and the parliament of the Commonwealth of Australia, including an Act, regulation made under an Act, by-law, rule r ordinance.
 - 'LG Act' means the *Local Government Act 1993* as amended.
5. Specific Delegations
 - a. Chief Executive Officer employment oversight

Day-to-day oversight of the Chief Executive Officer's employment under the contract of employment between the Council and the Chief Executive Officer as contemplated by the 'Guidelines for the Appointment & Oversight of General Managers'.
 - b. Conferring Powers or Duties

To give effect to the provisions of the Act, including but not limited to Division 2, Sections 225-231 of the Local Government Act 1993 and any other Act conferring powers or duties upon the Chairperson and to any resolution of direction given to the Chairperson by Council.

c. Preside at Meetings of Council

To preside at all meetings of the Council, Committees, Community Committees and Public Meetings convened by the Council at which the Chairperson is present unless the Chairperson otherwise appoints another Councillor or person to perform this function.

d. Negotiations on behalf of Council

The Chairperson in conjunction with the CEO, to participate in negotiations on behalf of the Council with third parties in relation with any significant matter associated with the operations of Riverina Water County Council.

e. Code of Conduct

To give direction to the Council, following consultation with the CEO, in the application of the Code of Conduct as adopted by Council.

f. Represent Council - Government and Other Forums

To represent the Council, in conjunction with the CEO in deputations to government inquiries and other forums where it is appropriate that the Chairperson should present the Councils position.

g. Sign and Execute Documents

To sign and execute documents under the Seal of Council in conjunction with the CEO.

h. Media Releases

To make Media Statements and issue Press Releases in respect of Councils Resolutions/Recommendations and decisions.

i. Approval of Urgent Works

To authorise expenditure outside the Council approved budget and in consultation with the CEO, to undertake urgent works in order to reduce or eliminate a significant safety hazard or critical matter affecting the operation of the water supply system up to an amount of \$100,000 subject to the action being reported to the next meeting of Council.

Pursuant to a resolution of Council at its meeting on 22 October 2026, resolution number / .

Chairperson's acknowledgment of Delegations of Authority

I, _____, currently elected by the members of the Board of Riverina Water in the position of Chairperson, do hereby acknowledge that I have read and understood this Instrument of Delegation and that I will perform these delegations and authorities in accordance with this Instrument of Delegation.

.....

CHAIRPERSON

Date:

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R3 2025/26 Financial Statements - Independent Audit Reports

Organisational Area Corporate Services

Author Natasha Harris, Manager Finance & Sourcing

Summary The NSW Audit Office Independent Auditor's reports for the 2025/26 financial year have been received and are attached for the Board's information.

RECOMMENDATION that Council receives and notes the 2025/26 Independent Auditor's reports, being:

- a) Independent Auditor's Report on the General Purpose Financial Statements;
- b) Independent Auditor's Report on the Special Purpose Financial Statements;
- c) Report on the Conduct of the Audit; and
- d) 2025/26 Financial Statements – 3 in 1 Report.

Report

The NSW Audit Office Independent Auditor's Reports have been received and are attached for the Board's information.

A complete set of the 2025/26 financial statements were placed on public exhibition and are attached for the Board's information. No submissions from the public were received at the time of writing.

Mr Jason Gilbert, Crowe Associate Partner, and Ms Nirupama Mani, Audit Office of NSW Director, will join the meeting via Teams link to talk to the audited statements and answer questions from the Board.

- › **R3.1** Independent Auditor's Report on the General Purpose Financial Statements [↓](#)
- › **R3.2** Independent Auditor's Report on the Special Purpose Financial Statements [↓](#)
- › **R3.3** Report on the Conduct of the Audit [↓](#)
- › **R3.4** 2025/26 Financial Statements - 3 in 1 Report [↓](#)

Strategic Alignment

Our Sustainability
Strategically manage our assets and finances

Financial Implications

Not applicable.

Workforce Implications

Not applicable.

Risk Considerations

Corporate Governance and Compliance	
Low	Riverina Water has low appetite for risk of failure to comply with legislation, regulations, policy/procedures and transparent, ethical decision making. Minor breaches are expected from time to time but it will be reported and responded to.

Risk Alignment

The presentation of the financial statements and performance audit outcomes to the Board supports effective oversight of financial performance of Riverina Water and demonstrates transparency and accountability to the community.



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying financial statements of Riverina Water County Council (the council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2026, the Statement of Financial Position as at 30 June 2026, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the council's accounting records
 - present fairly, in all material respects, the financial position of the council as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
 - all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's responsibilities for the audit of the financial statements' section of my report.

I am independent of the council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other information

The council's annual report for the year ended 30 June 2026 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The councillors' responsibilities for the financial statements

The councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the council carried out its activities effectively, efficiently and economically
- on the original budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 September 2026
SYDNEY



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Riverina Water County Council's (the council) declared business activities, which comprise the Statement by Councillors and Management, the Income Statement of each declared business activity for the year ended 30 June 2026, the Statement of Financial Position of each declared business activity as at 30 June 2026 and the Material accounting policy information note.

The declared business activities of the council are:

- water supply business activity.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the council's declared business activities as at 30 June 2026, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2025–26 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's responsibilities for the audit of the financial statements' section of my report.

I am independent of the council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of matter - basis of accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other information

The council's annual report for the year ended 30 June 2026 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The councillors' responsibilities for the financial statements

The councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'Nirupama'.

Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 September 2026
SYDNEY



Gail Driscoll
Chairperson
Riverina Water County Council
91 Hammond Ave
WAGGA WAGGA NSW 2650

Contact: Nirupama Mani
Phone no: 02 9275 7111
Our ref: R008-266507568-12307

29 September 2026

Dear Ms Driscoll

**Report on the Conduct of the Audit
for the year ended 30 June 2026
Riverina Water County Council**

I have audited the general purpose financial statements (GPFS) of the Riverina Water County Council (the Council) for the year ended 30 June 2026 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Basis of this report

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2026 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2025-26
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2026	2025	Variance
	\$m	\$m	%
Rates and annual charges revenue	6.9	6.1	↑ 11.8
User Charges and Fees	33.5	29.5	↑ 13.6
Grants and contributions provided for capital purposes revenue	2.7	1.4	↑ 91.4
Operating result from continuing operations	6.9	5.6	↑ 24.1
Net Operating result for the year before grants and contributions provided for capital purposes	4.3	4.2	↑ 1.9

Operating result from continuing operations

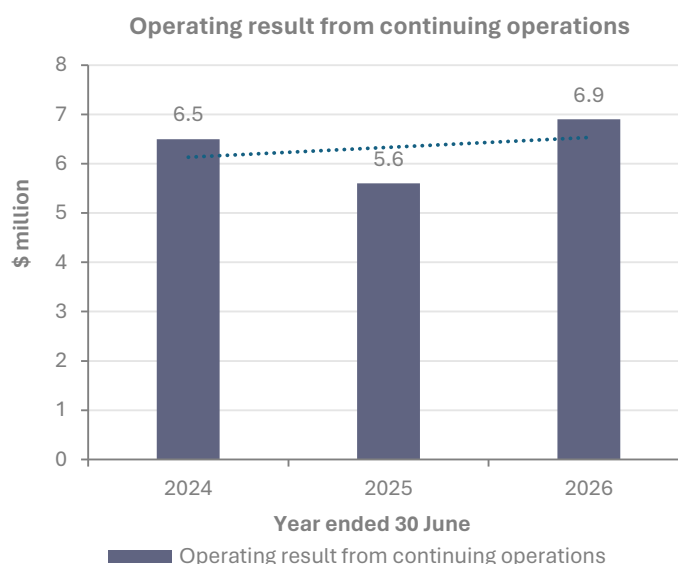
This graph shows the operating result from continuing operations for the current and prior two financial years.

Operating result from continuing operations for the year was \$1.3 million higher than the 2024–25 result as:

- user charges and fees (\$33.5 million) increased by \$4.0 million (13.6%) due to increase in the water sales and income from water connection fees
- grants and contributions provided for capital purposes (\$2.7 million) increased by \$1.3 million (91.4%) mainly due to increase in Section 64 water supply developer contribution.

These increase in revenue is offset by:

- increase in employee benefits and on-costs (\$15.6 million) by \$1.0 million (6.9%) due to 4% increase in wage inflation



- increase in depreciation, amortisation and impairment of non-financial assets expense (\$10.7 million) by \$2.0 million (23.4 %) due to addition in water supply network.

The net operating result for the year before grants and contributions provided for capital purposes was \$4.3 million. Refer to 'Grants and contributions revenue' below for details.

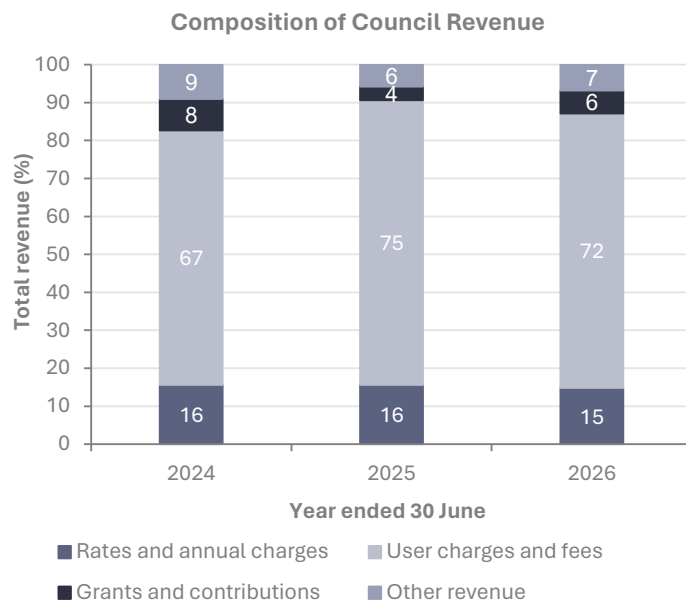
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$46.4 million) increased by \$7.0 million (17.8%) in 2025–26 due to:

- rates and annual charges revenue (\$6.9 million) which increased by \$0.8 million (11.8%) due to an increase in annual water access charges for water supply adopted by Council for the FY26 year in its operational plan
- user charges and fees revenue (\$33.5 million) increased by \$4.0 million (13.6%) due to increase in the water consumption sales and income from water connection fees
- grants and contributions revenue (\$2.8 million) which increased by \$1.4 million (98.2%) due to increase in Section 64 water supply contributions by \$0.7 million and increase in non-developer capital contributions by \$0.5 million



CASH FLOWS

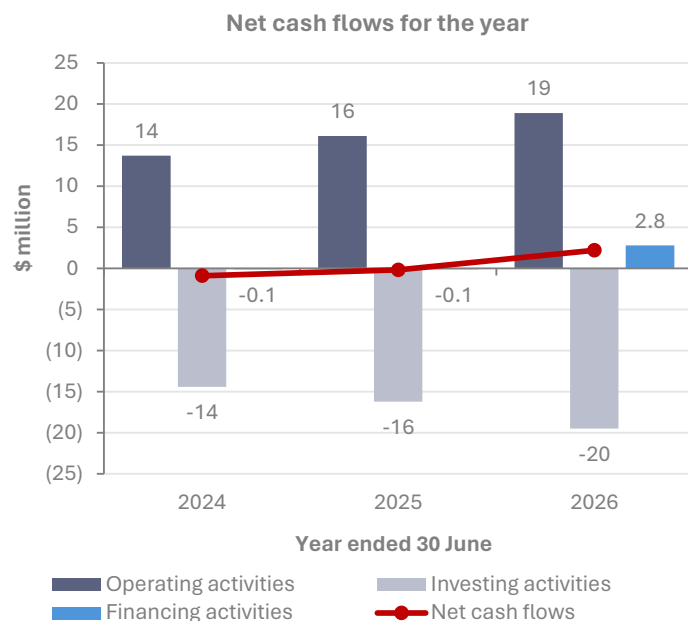
Statement of cash flows

The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the 2025-26 were positive \$2.2 million (negative \$0.2 million in 2024-25). In 2025-26 the net cashflows:

- from operating activities increased by \$2.8 million, mainly due to increase in receipts from rates and annual charges by \$0.7 million, user charges and fees by \$4.3 million and grants and contributions by \$1.4 million. These were offset by the increase in payments to employees by \$2.4 million and increase in payments for materials and services by \$1.8 million.
- used in investing activities increased by \$3.3 million, mainly due to increase in acquisition of term deposits by \$4.7 million and decrease in payments for IPPE by \$1.5 million
- from financing activities increased by \$2.9 million, mainly due to introduction of proceeds from borrowings.



FINANCIAL POSITION

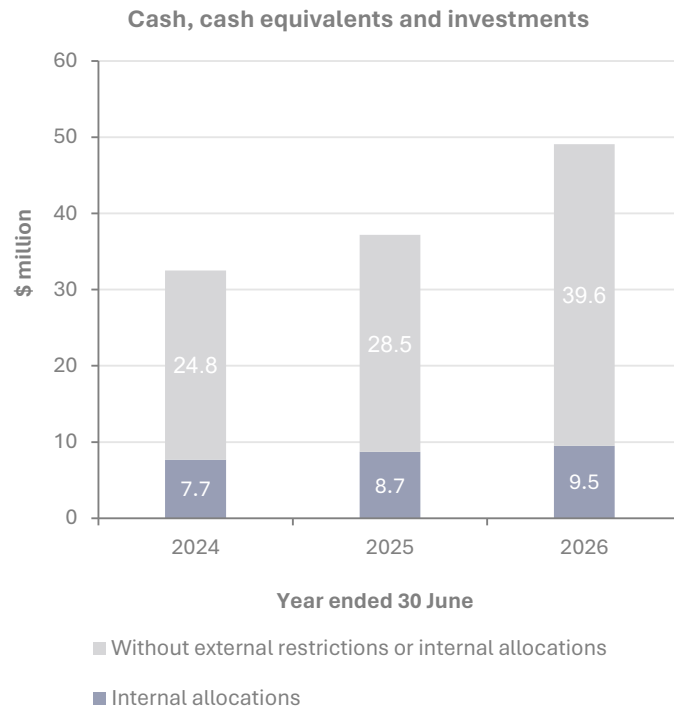
Cash, cash equivalents and investments

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by council due to a restriction placed by legislation or third party contractual agreement.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

This graph shows the amount of cash, cash equivalents and investments with external restrictions, internal allocations, and those with neither as at 30 June 2026 and prior two financial years.

- Cash and investments include internal allocations for future commitments and operational requirements, comprising employee leave entitlements of \$2.6 million (2025: \$2.4 million), plant replacement of \$2.2 million (2025: \$2.4 million), fluctuation in excess or loss of water sales of \$3.0 million (2025: \$3.0 million), and water licence revenue of \$1.8 million (2025: \$0.9 million).
- Overall, these internally allocated amounts increased to \$9.5 million from \$8.7 million in 2025, driven primarily by the increase in funds allocated from water licence revenue.
- Council does not have any external restrictions.

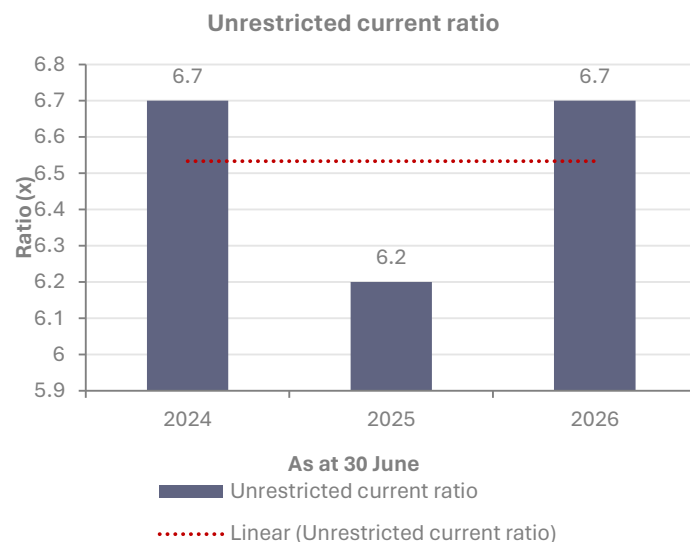


Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. It measures the ratio of unrestricted current assets to current liabilities less specific purpose liabilities.

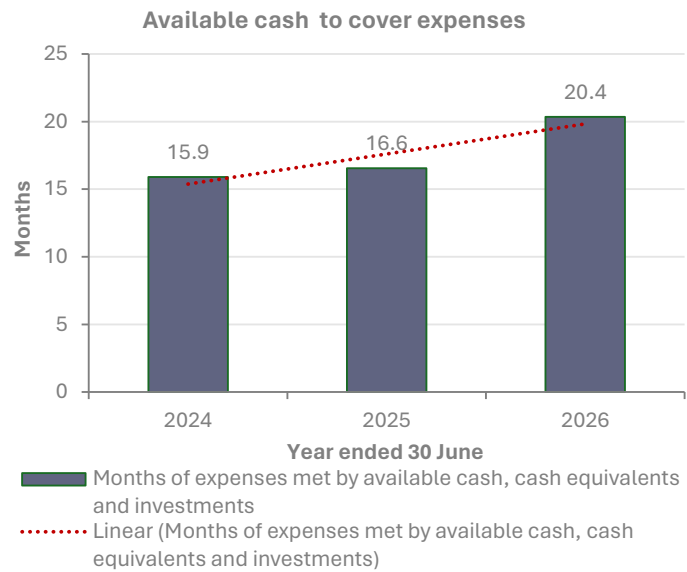
In 2024-25, the average unrestricted current ratio was an average of 4.8x for rural councils.



This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including internal allocations are included in the section above.

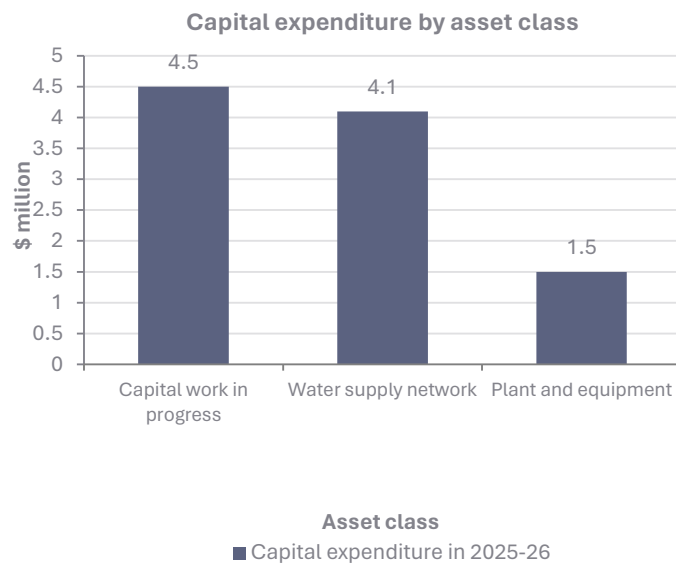
Cash expense cover ratio has increased from FY25 due to a higher net cash amount.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2025-26.

Council renewed \$10.1 million of infrastructure, property, plant and equipment during the 2025-26 financial year. This was mainly spent on capital work in progress and water supply network which includes water treatment plant refurbishment, Plumpton Road project, The Rock Depot project and Solar Pilot Plant.



Debt

The Council has entered contracts for \$3.0 million in loans with financial institutions (2025: \$1.7 million). At 30 June 2026, \$2.9 million of the loans were drawn down. The Council uses loans to finance Plumpton Road project.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General

Riverina Water County Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2026

"to provide our community with safe reliable water at
the lowest sustainable cost"



Riverina Water County Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2026

"to provide our community with safe reliable water at
the lowest sustainable cost"



Riverina Water County Council

General Purpose Financial Statements

for the year ended 30 June 2026

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Overview

Riverina Water County Council is constituted under the *Local Government Act 1993* (NSW) and has its principal place of business at:

91 Hammond Avenue
Wagga Wagga NSW 2650

Council's guiding principles are detailed in Chapter 3 of the *Local Government Act 1993* and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.rwcc.nsw.gov.au.

Riverina Water County Council

General Purpose Financial Statements

for the year ended 30 June 2026

Statement by Councillors and Management made pursuant to Section 413 (2c) of the *Local Government Act 1993*

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 27 August 2026.



Clr Gal Driscoll
Chairperson
27 August 2026



Clr Allana Condon
Deputy Chairperson
27 August 2026



Mr Andrew Crakanthorp
Chief Executive Officer
27 August 2026



Ms Natasha Harris
Responsible Accounting Officer
27 August 2026

Riverina Water County Council

Income Statement

for the year ended 30 June 2026

Original unaudited budget 2026	\$ '000	Notes	Actual 2026	Actual 2025
	Income from continuing operations			
6,584	Rates and annual charges	B2-1	6,872	6,147
27,989	User charges and fees	B2-2	33,513	29,512
107	Other revenues	B2-3	1,202	451
25	Grants and contributions provided for operating purposes	B2-4	156	31
3,039	Grants and contributions provided for capital purposes	B2-4	2,658	1,389
1,571	Interest and investment income	B2-5	1,953	1,649
—	Net gain from the disposal of assets	B4-1	—	162
39,315	Total income from continuing operations		46,354	39,341
	Expenses from continuing operations			
13,325	Employee benefits and on-costs	B3-1	15,560	14,556
12,584	Materials and services	B3-2	11,128	10,166
364	Borrowing costs	B3-3	146	117
266	Other expenses	B3-5	203	224
—	Net loss from the disposal of assets	B4-1	1,654	—
26,539	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		28,691	25,063
12,776	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		17,663	14,278
9,092	Depreciation, amortisation and impairment of non-financial assets	B3-4	10,717	8,682
3,684	Operating result from continuing operations		6,946	5,596
3,684	Net operating result for the year attributable to Council		6,946	5,596
645	Net operating result for the year before grants and contributions provided for capital purposes		4,288	4,207

The above Income Statement should be read in conjunction with the accompanying notes.

Riverina Water County Council

Statement of Comprehensive Income

for the year ended 30 June 2026

\$ '000	Notes	2026	2025
Net operating result for the year – from Income Statement		6,946	5,596
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	9,573	63,013
Gain (loss) on revaluation of intangible assets	C1-7	476	(99)
Total items which will not be reclassified subsequent to operating result		10,049	62,914
Total other comprehensive income for the year		10,049	62,914
Total comprehensive income for the year attributable to Council		16,995	68,510

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Riverina Water County Council

Statement of Financial Position

as at 30 June 2026

\$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	4,437	2,243
Investments	C1-2	24,000	22,000
Receivables	C1-4	5,649	5,323
Inventories	C1-5	2,771	2,691
Total current assets		36,857	32,257
Non-current assets			
Investments	C1-2	20,700	13,000
Infrastructure, property, plant and equipment (IPPE)	C1-6	455,123	448,110
Intangible assets	C1-7	9,295	8,819
Total non-current assets		485,118	469,929
Total assets		521,975	502,186
LIABILITIES			
Current liabilities			
Payables	C2-1	3,507	3,610
Borrowings	C2-2	455	155
Employee benefit provisions	C2-3	4,835	4,754
Total current liabilities		8,797	8,519
Non-current liabilities			
Borrowings	C2-2	4,020	1,550
Employee benefit provisions	C2-3	313	267
Total non-current liabilities		4,333	1,817
Total liabilities		13,130	10,336
Net assets		508,845	491,850
EQUITY			
Accumulated surplus		176,925	169,979
IPPE revaluation surplus	C3-1	331,920	321,871
Council equity interest		508,845	491,850
Total equity		508,845	491,850

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Riverina Water County Council

Statement of Changes in Equity

for the year ended 30 June 2026

\$ '000	Notes	2026			2025		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
Opening balance at 1 July		169,979	321,871	491,850	164,383	258,957	423,340
Net operating result for the year		6,946	–	6,946	5,596	–	5,596
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	9,573	9,573	–	63,013	63,013
Gain (loss) on revaluation of intangible assets	C1-7	–	476	476	–	(99)	(99)
Other comprehensive income		–	10,049	10,049	–	62,914	62,914
Total comprehensive income		6,946	10,049	16,995	5,596	62,914	68,510
Closing balance at 30 June		176,925	331,920	508,845	169,979	321,871	491,850

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Riverina Water County Council

Statement of Cash Flows

for the year ended 30 June 2026

Original unaudited budget 2026	\$ '000	Notes	Actual 2026	Actual 2025
Cash flows from operating activities				
Receipts:				
6,584	Rates and annual charges		6,849	6,144
27,998	User charges and fees		33,616	29,272
1,571	Interest received		1,664	1,511
3,064	Grants and contributions		2,799	1,415
–	Bonds, deposits and retentions received		–	47
107	Other		2,755	4,556
Payments:				
(13,349)	Payments to employees		(16,022)	(13,634)
(13,842)	Payments for materials and services		(12,337)	(10,555)
(364)	Borrowing costs		(146)	(117)
–	Bonds, deposits and retentions refunded		(40)	–
(266)	Other		(203)	(2,521)
11,503	Net cash flows from operating activities	F1-1	18,935	16,118
Cash flows from investing activities				
Receipts:				
–	Proceeds from sale of IPPE		303	482
Payments:				
–	Acquisition of term deposits		(9,700)	(5,000)
(18,090)	Payments for IPPE		(10,114)	(11,652)
(18,090)	Net cash flows from/(used in) investing activities		(19,511)	(16,170)
Cash flows from financing activities				
Receipts:				
4,400	Proceeds from borrowings		3,000	–
Payments:				
(487)	Repayment of borrowings		(230)	(155)
3,913	Net cash flows from/(used in) financing activities		2,770	(155)
(2,674)	Net change in cash and cash equivalents		2,194	(207)
2,450	Cash and cash equivalents at beginning of year		2,243	2,450
(224)	Cash and cash equivalents at end of year	C1-1	4,437	2,243
35,000	plus: Investments on hand at end of year	C1-2	44,700	35,000
34,776	Total cash, cash equivalents and investments		49,137	37,243

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Riverina Water County Council

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Riverina Water County Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27 August 2026. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these financial statements is set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulations 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts.

Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated fair values of intangibles – refer Note C1-7
- (iii) employee benefit provisions – refer Note C2-3

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables - refer Note C1-4.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2026 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates in the annual reporting period beginning 1 July 2025.

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

continued on next page

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A1-1 Basis of preparation (continued)

AASB 18 *Presentation and Disclosure in Financial Statements*

Nature of change in accounting policy:

This standard replaces AASB 101 Presentation of Financial Statements and sets out the requirements for the structure of the financial statements, including the application of fundamental concepts such as materiality.

AASB 18 introduces additional subtotals into the Income Statement as well as restructuring the statement into operating, investing and financing elements. Management performance measures are also required to be disclosed.

Effective date:

Annual reporting periods beginning on or after 1 January 2028, i.e., councils' financial statements for the year ended 30 June 2029.

Expected impact on council financial statements:

The presentation of Councils primary statements will be changed along with some additional disclosures, however there will be no effect on Councils reported position or performance. Council will assess the final local-government presentation requirements as they are developed.

New accounting standards adopted during the year

There were no new standards relevant to Councils that became mandatorily effective for the year ended 30 June 2026.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Functions or activities										
Water supply	46,354	39,341	39,408	33,745	6,946	5,596	2,814	1,420	521,975	502,186
Total functions and activities	46,354	39,341	39,408	33,745	6,946	5,596	2,814	1,420	521,975	502,186

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Water supply

Comprising the water supply functions servicing the Local Government Areas of Lockhart, Wagga Wagga and parts of the Greater Hume Shire and Federation Council.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2026	2025
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Water supply services – commercial	585	525
Water supply services – residential	6,089	5,424
Annual charges levied	6,674	5,949
Pensioner annual charges subsidies received:		
– Water	198	198
Total annual charges	6,872	6,147
Total rates and annual charges	6,872	6,147
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	6,872	6,147
Total rates and annual charges	6,872	6,147

Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	2026	2025
Specific user charges (per s502 - specific 'actual use' charges)		
Water supply services – commercial	8,040	6,957
Water supply services – residential	23,556	20,204
Total specific user charges	31,596	27,161
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s608)		
Private works – section 67	7	33
Section 603 certificates	231	208
Plumbing permits/fees	66	53
Total fees and charges – statutory/regulatory	304	294
(ii) Fees and charges – other (incl. general user charges (per s608))		
Leaseback fees – Council vehicles	107	95
Water connection fees	847	1,513
Standpipe fees	659	449
Total fees and charges – other	1,613	2,057
Total other user charges and fees	1,917	2,351
Total user charges and fees	33,513	29,512
Timing of revenue recognition for user charges and fees		
User charges and fees recognised at a point in time	33,513	29,512
Total user charges and fees	33,513	29,512

continued on next page

Page 15

B2-2 User charges and fees (continued)

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

B2-3 Other revenues

\$ '000	2026	2025
Diesel rebate	56	1
Insurance claims recoveries	24	–
Lease rental	133	88
Sales – scrap material	60	2
Sundry Income	21	71
Temporary water allocation	863	247
Insurance incentive	45	42
Total other revenue	1,202	451

Timing of revenue recognition for other revenue

Other revenue recognised at a point in time	1,202	451
Total other revenue	1,202	451

Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

\$ '000	Operating 2026	Operating 2025	Capital 2026	Capital 2025
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Water supplies	156	31	1	–
Water supplies (excl. section 64 contributions)	–	–	860	330
Total special purpose grants and non-developer contributions – cash	156	31	861	330
Total special purpose grants and non-developer contributions (tied)	156	31	861	330
Total grants and non-developer contributions	156	31	861	330
Comprising:				
– Other funding	156	31	861	330
	156	31	861	330

continued on next page

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B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Operating 2026	Operating 2025	Capital 2026	Capital 2025
Developer contributions:					
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 64 – water supply contributions	F3	–	–	1,797	1,059
Total developer contributions – cash		–	–	1,797	1,059
Total developer contributions		–	–	1,797	1,059
Total contributions		–	–	1,797	1,059
Total grants and contributions		156	31	2,658	1,389
Timing of revenue recognition					
Grants and contributions recognised at a point in time		156	31	2,658	1,389
Total grants and contributions		156	31	2,658	1,389

Material accounting policy information

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred. Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

B2-5 Interest and investment income

\$ '000	2026	2025
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges	93	81
– Cash and investments	1,860	1,568
Total interest and investment income	1,953	1,649

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2026	2025
Salaries and wages	11,598	10,699
Employee leave entitlements (ELE)	2,793	3,016
Superannuation	2,282	2,127
Workers' compensation insurance	279	224
Fringe benefit tax (FBT)	58	53
Payroll tax	856	802
Sick leave bonus	115	73
Total employee costs	17,981	16,994
Less: capitalised costs	(2,421)	(2,438)
Total employee costs expensed	15,560	14,556
Number of 'full-time equivalent' employees (FTE) at year end	126	126

Material accounting policy information

Superannuation plans

Council participates in a Defined Benefit Plan under the Vision Super - Pool B (the Scheme), however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note D3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2026	2025
Consultancy costs		328	281
Raw materials and consumables		2,753	2,106
Contractor costs		1,011	876
Audit Fee	E2-1	104	129
Councillor and Mayoral fees and associated expenses	E1-2	156	147
Advertising		21	54
Bank charges		58	38
Computer software charges		128	370
Electricity and heating		3,355	3,070
IT expenses		1,607	1,409
Insurance		516	485
Postage		157	168
Printing and stationery		83	100
Subscriptions and publications		60	125
Telephone and communications		145	148
Travel expenses		18	21
Rates and user charges		210	186
Training costs (other than salaries and wages)		261	293
Memberships		77	48
Uniforms		32	57
Legal expenses:			
– Legal expenses: other		48	55
Total materials and services		11,128	10,166

B3-3 Borrowing costs

(i) Interest bearing liability costs

Interest on loans	146	117
Total borrowing costs expensed	146	117

B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2026	2025
Depreciation and amortisation			
Plant and equipment		775	707
Office equipment		39	166
Land improvements (depreciable)		15	17
Infrastructure:			
	C1-6		
– Buildings – non-specialised		7	4
– Buildings – specialised		510	298
– Water supply network		9,371	7,490
Total gross depreciation and amortisation costs		10,717	8,682
Total depreciation, amortisation and impairment of non-financial assets		10,717	8,682

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets.

Impairment of non-financial assets

Specialised assets held at fair value which are not primarily held for cash-generating purposes are not subject to impairment testing. These assets are reassessed annually to confirm their value is not materially different from fair value, and any impairment is captured through that process.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if there are indicators of impairment.

All other non-financial assets are tested for impairment if events suggest their carrying amount might not be recoverable. If the carrying amount is higher than the recoverable amount, an impairment loss is recognised. The recoverable amount is the greater of fair value (less selling costs) and value in use.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	2026	2025
Other		
Donations, contributions and assistance to other organisations (Section 356)	203	224
Total other expenses	203	224

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2026	2025
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	10
Less: carrying amount of property assets sold/written off		–	(1)
Gain (or loss) on disposal		–	9
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment		303	472
Less: carrying amount of plant and equipment assets sold/written off	C1-6	(190)	(305)
Gain (or loss) on disposal		113	167
Gain (or loss) on disposal of infrastructure			
Proceeds from disposal – infrastructure	C1-6	–	–
Less: carrying amount of infrastructure assets sold/written off		(1,767)	(14)
Gain (or loss) on disposal		(1,767)	(14)
Net gain (or loss) from disposal of assets		(1,654)	162

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 26 June 2025 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2026 Budget	2026 Actual	2026 ----- Variance -----	
Revenues				
User charges and fees	27,989	33,513	5,524	20% F
User charges were higher due to increased water sales and income from water connection fees.				
Other revenues	107	1,202	1,095	1,023% F
Temporary sales of water licence allocations increased other revenues.				
Operating grants and contributions	25	156	131	524% F
New grant received for Fresh Start for Local Government Apprentices, Trainees and Cadets Program.				
Capital grants and contributions	3,039	2,658	(381)	(13)% U
Income from developer contributions was less than budgeted, however increased on 2024/25 figures.				
Interest and investment revenue	1,571	1,953	382	24% F

continued on next page

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B5-1 Material budget variations (continued)

\$ '000	2026 Budget	2026 Actual	2026 ----- Variance -----
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Interest on investments was higher than original budget due to more favourable interest rates.

Expenses

Employee benefits and on-costs	13,325	15,560	(2,235)	(17)%	U
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Employee benefits and on-costs were higher than budget due to capitalised wages being lower than anticipated, and budget realignment resulting from realignment of the wages budget.

Materials and services	12,584	11,128	1,456	12%	F
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Materials and services were lower than budget due to lower than anticipated contractor and consultancy costs.

Borrowing costs	364	146	218	60%	F
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Borrowing costs were lower than budget due to a budgeted new loan not being drawn for the solar project. This was partially offset by drawdown of a new loan not included in the original budget for the Plumpton Road project.

Other expenses	266	203	63	24%	F
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Other expenses were lower than budget due to less donations made.

Net losses from disposal of assets	–	1,654	(1,654)	∞	U
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The loss principally relates to infrastructure assets replaced or derecognised during the year that were not identifiable when the original budget was prepared.

Statement of cash flows

Cash flows from operating activities	11,503	18,935	7,432	65%	F
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Cash flows from operating activities was higher due to user fee income mainly from increased water sales.

Cash flows from investing activities	(18,090)	(19,511)	(1,421)	8%	U
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Cash flows from investing activities was higher than budgeted due to purchase of additional investments. This was partially offset by lower than budgeted capital expenditure.

Cash flows from financing activities	3,913	2,770	(1,143)	(29)%	U
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Cash flow from financing activities was lower than budgeted due to a budgeted loan not being drawn for the solar project. This was partially offset by the drawdown of a new loan for the Plumpton Road project which was not included in the original budget.

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2026	2025
Cash assets		
Cash on hand and at bank	1,437	1,060
Cash equivalent assets		
– Short-term deposits	3,000	1,183
Total cash and cash equivalents	4,437	2,243

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	4,437	2,243
Balance as per the Statement of Cash Flows	4,437	2,243

C1-2 Financial investments

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Debt securities at amortised cost				
Long term deposits	24,000	20,700	22,000	13,000
Total	24,000	20,700	22,000	13,000
Total financial investments	24,000	20,700	22,000	13,000
Total cash assets, cash equivalents and investments	28,437	20,700	24,243	13,000

Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2026	2025
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	49,137	37,243
Cash, cash equivalents and investments not subject to external restrictions	49,137	37,243

\$ '000	2026	2025
(b) Internal allocations		
Less: Internally restricted cash, cash equivalents and investments	(9,512)	(8,715)
Unrestricted and unallocated cash, cash equivalents and investments	39,625	28,528

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Employees leave entitlement	2,574	2,377
Plant replacement	2,159	2,422
Sales fluctuation	3,000	3,000
Revenue from Water Licences	1,779	916
Total internal allocations	9,512	8,715

Accounting Policy

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

\$ '000	2026	2025
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	39,625	28,528

C1-4 Receivables

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Rates and annual charges	766	—	655	—
User charges and fees	2,837	—	2,929	—
Accrued revenues				
Accrued interest on investments	1,188	—	899	—
Other income accruals	31	—	32	—
Government grants and subsidies	213	—	198	—
Net GST receivable	189	—	86	—
Prepaid expenditure	313	—	435	—
Other debtors	112	—	89	—
Total	5,649	—	5,323	—
Total net receivables	5,649	—	5,323	—

Material accounting policy information

Receivables are generally due for settlement within 30 days.

Impairment/Measurement of ECL

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

Impairment

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Council's provision for impairment of receivables at 30 June 2026 is \$nil (2025: \$nil).

C1-5 Inventories

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
(i) Inventories at cost				
Stores and materials	2,771	–	2,691	–
Total inventories at cost	2,771	–	2,691	–
Total inventories	2,771	–	2,691	–

Material accounting policy information

Raw materials and stores, work in progress and finished goods
Costs are assigned to individual items of inventory on the basis of weighted average costs.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2025			Asset movements during the reporting period						At 30 June 2026		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000												
Capital work in progress	17,889	—	17,889	4,450	—	(143)	—	(12,660)	—	9,536	—	9,536
Plant and equipment	8,944	(4,429)	4,515	—	1,461	(190)	(775)	260	—	9,922	(4,651)	5,271
Office equipment	387	(248)	139	—	1	—	(39)	28	—	416	(287)	129
Land:												
– Operational land	9,922	—	9,922	—	—	—	—	31	848	10,801	—	10,801
Land improvements – depreciable	2,278	(137)	2,141	—	94	—	(15)	11	36	2,422	(155)	2,267
Infrastructure:												
– Buildings – non-specialised	377	(135)	242	—	—	—	(7)	—	12	396	(149)	247
– Buildings – specialised	30,057	(9,203)	20,854	3	—	(336)	(510)	26	1,197	31,284	(10,050)	21,234
– Water supply network	620,938	(228,530)	392,408	4,063	—	(1,246)	(9,371)	12,304	7,480	647,300	(241,662)	405,638
Total infrastructure, property, plant and equipment	690,792	(242,682)	448,110	8,516	1,556	(1,915)	(10,717)	—	9,573	712,077	(256,954)	455,123

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period							At 30 June 2025		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Transfers from/(to) IPPE Asset classes	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	16,406	–	16,406	4,134	3,286	–	–	(5,937)	–	–	17,889	–	17,889
Plant and equipment	8,997	(4,421)	4,576	–	883	(274)	(707)	36	1	–	8,944	(4,429)	4,515
Office equipment	1,581	(1,279)	302	–	–	(31)	(166)	–	34	–	387	(248)	139
Land:													
– Operational land	8,607	–	8,607	–	–	(1)	–	–	–	1,316	9,922	–	9,922
Land improvements – depreciable	2,498	(71)	2,427	–	–	–	(17)	–	2	(271)	2,278	(137)	2,141
Infrastructure:													
– Buildings – non-specialised	724	(232)	492	–	–	–	(4)	–	(198)	(48)	377	(135)	242
– Buildings – specialised	22,573	(7,760)	14,813	97	–	–	(298)	2,424	3,695	123	30,057	(9,203)	20,854
– Water supply network	572,965	(238,141)	334,824	3,140	–	(14)	(7,490)	3,477	(3,422)	61,893	620,938	(228,530)	392,408
Total infrastructure, property, plant and equipment	634,351	(251,904)	382,447	7,371	4,169	(320)	(8,682)	–	112	63,013	690,792	(242,682)	448,110

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

continued on next page

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C1-6 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their carrying amount, net of their residual values, over their estimated remaining useful lives. Expected useful lives applied upon capitalisation are as follows:

Plant and equipment	Years	Water assets	Years
Office equipment	5 to 10	Reservoirs	20 to 100
Office furniture	10 to 20	Bores	20 to 80
Computer equipment	5	Reticulation pipes: PVC	60 to 80
Vehicles	5 to 10	Reticulation pipes: other	50 to 80
Heavy plant/road making equipment	5 to 10	Pumps and telemetry	20 to 80
Other plant and equipment	5 to 15	Water treatment plants	20 to 80
Buildings			
		Buildings: masonry	60 to 80

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive revaluation was last undertaken by Marsh Valuation Services for all water infrastructure, land, land improvement, and buildings assets for the year ended 30 June 2025.

In the years outside of comprehensive revaluations, water assets are indexed in accordance with the Reference Rates Manual issued by the Department of Climate Change, Energy, Environment and Water. Land, land improvement, and building assets are indexed in accordance with an indexation assessment provided by Marsh Valuation Services.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

C1-7 Intangible assets

Intangible assets are as follows:

Other

\$ '000	2026	2025
High Security Water Licences		
Opening values at 1 July		
Gross carrying amount	8,819	8,918
Net carrying amount – opening balance	8,819	8,918
Movements for the year		
Fair Value (increment/(decrement) to Equity - Asset Revaluation Reserve)	476	(99)
Closing values at 30 June		
Gross carrying amount	9,295	8,819
Total High Security Water Licences – net carrying amount	9,295	8,819
Total intangible assets – net carrying amount	9,295	8,819

Material accounting policy information

High Security Water Licences

High security water licences are measured using the revaluation model as an active market exists for the relevant class of water entitlements. Fair value is determined annually by reference to observable market transactions.

C2 Liabilities of Council

C2-1 Payables

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Goods and services – operating expenditure	884	–	1,116	–
Accrued expenses:				
– Salaries and wages	289	–	850	–
– Other expenditure accruals	986	–	441	–
Security bonds, deposits and retentions	150	–	190	–
Other	97	–	–	–
Prepaid rates	1,101	–	1,013	–
Total payables	3,507	–	3,610	–

Current payables not anticipated to be settled within the next twelve months

\$ '000	2026	2025
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	150	190
Total payables	150	190

Material accounting policy information

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C2-2 Borrowings

\$ '000	2026 Current	2026 Non-current	2025 Current	2025 Non-current
Loans – secured ¹	455	4,020	155	1,550
Total borrowings	455	4,020	155	1,550

(1) Loans are secured over the income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note D1.1

(a) Changes in liabilities arising from financing activities

\$ '000	2025		Non-cash movements				2026
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	1,705	(230)	3,000	–	–	–	4,475
Total liabilities from financing activities	1,705	(230)	3,000	–	–	–	4,475

\$ '000	2024		Non-cash movements				2025
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	1,860	(155)	–	–	–	–	1,705
Total liabilities from financing activities	1,860	(155)	–	–	–	–	1,705

(b) Financing arrangements

\$ '000	2026	2025
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Total facilities

Total financing facilities available to Council at the reporting date are:

Bank overdraft facilities ¹	250	250
Credit cards/purchase cards	200	100
Market Rate Facility	500	500
Total financing arrangements	950	850

Drawn facilities

Financing facilities drawn down at the reporting date are:

– Credit cards/purchase cards	22	25
Total drawn financing arrangements	22	25

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	250	250
– Credit cards/purchase cards	178	75
– Market Rate Facility	500	500
Total undrawn financing arrangements	928	825

(1) The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.

C2-3 Employee benefit provisions

\$ '000	2026	2026	2025	2025
	Current	Non-current	Current	Non-current
Annual leave	1,228	–	1,193	–
Sick leave	8	–	8	–
Long service leave	3,599	313	3,553	267
Total employee benefit provisions	4,835	313	4,754	267

Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2026	2025
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	3,162	3,120
	3,162	3,120

Material accounting policy information

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

C3 Reserves

C3-1 Nature and purpose of reserves

IPPE Revaluation Surplus

The infrastructure, property, plant and equipment (IPPE) revaluation reserve is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

The Water Licence revaluation reserve is used to record increments and decrements in the revaluation of high security water licences.

D Risks and accounting uncertainties

D1-1 Risks relating to financial instruments held

Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio. Council has an investment policy which complies with the s 625 of the *Local Government Act 1993* and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance team under policies approved by the Councillors.

The risks associated with the financial instruments held are:

- market risk - interest rate risk – the risk that movements in interest rates could affect returns
- liquidity risk – the risk that Council will not be able to pay its debts as and when they fall due.
- credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument, resulting in a financial loss to the Council

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

\$ '000	2026	2025
The impact on the result for the year and equity of a reasonably possible movement in the interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. This risk only relates to future reinvestment.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	477	362

D1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

Council's major receivables comprise annual charges and user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures. Council also encourages ratepayers to pay their rates by the due date through incentives.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk other than Council has significant credit risk exposures in its local area given the nature of Council activities.

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – annual charges

Credit risk on annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue	overdue rates and annual charges		Total
		< 5 years	≥ 5 years	
2026				
Gross carrying amount	532	234	–	766
2025				
Gross carrying amount	345	310	–	655

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2026						
Gross carrying amount	4,056	98	177	161	391	4,883
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2025						
Gross carrying amount	3,307	708	217	106	330	4,668
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

D1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2026							
Payables	0.00%	150	3,357	–	–	3,507	3,507
Borrowings	6.39%	–	735	3,196	2,498	6,429	4,475
Total financial liabilities		150	4,092	3,196	2,498	9,936	7,982
2025							
Payables	0.00%	190	3,420	–	–	3,610	3,610
Borrowings	6.05%	–	265	957	1,605	2,827	1,705
Total financial liabilities		190	3,685	957	1,605	6,437	5,315

D2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- High security water licences

Fair value hierarchy

All assets and liabilities measured at fair value are assigned to a level in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly

Level 3: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

D2-1 Fair value measurement (continued)

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2026	2025	2026	2025	2026	2025
Recurring fair value measurements							
Intangible assets							
High Security Water Licence	C1-7	9,295	8,819	—	—	9,295	8,819
Total intangible assets		9,295	8,819	—	—	9,295	8,819
Infrastructure, property, plant and equipment							
Water Supply Networks	C1-6	—	—	405,638	392,408	405,638	392,408
Buildings		—	—	21,481	21,096	21,481	21,096
Land		13,068	12,063	—	—	13,068	12,063
Plant & Equipment		5,271	4,515	—	—	5,271	4,515
Office Equipment		129	139	—	—	129	139
Total infrastructure, property, plant and equipment		18,468	16,717	427,119	413,504	445,587	430,221

continued on next page

Page 37

D2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Intangible assets

An external valuation is conducted for the High Security Water Licence on an annual basis based on observed market rates for similar licences.

Infrastructure, property, plant and equipment (IPPE)

Council engages external, independent and qualified valuers to determine fair value of infrastructure and property assets on a regular basis. A full revaluation of land, land improvements, buildings and water infrastructure was undertaken in 2024/25 by Marsh Pty Ltd. In other years water infrastructure is indexed in accordance with the reference rates advised by the NSW Department of Climate Change, Energy, Environment and Water and other assets are assessed to ensure there are no material differences in carrying values.

Techniques used to derive fair values:

Land: where an active market exists, a market approach has been adopted. Market valuations were determined by comparing recent sales of land with similar characteristics. Gross replacement cost valuations were obtained by assuming the need to purchase land from an adjoining neighbour, the value could be determined based on known zoning and town planning restrictions, comparing recent sales of similar land.

Buildings: buildings are disaggregated into different components. Observable inputs to the valuation include design and construction, average cost of construction, condition and consumption, supported by inspection and market evidence. Unobservable inputs include pattern of consumption and remaining service potential, which required professional judgement.

Infrastructure: assets are componentised into significant parts. Unit rates are based on similar capacity, using market evidence or other inputs that require professional judgement. The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the Level 3 Infrastructure asset class fair values:

Significant Unobservable Input	Range of Input	Relationship of input to Fair Value
Condition Rating	1 - 5 as specified	The lower the condition rating, the higher the Fair Value
Useful Life	4 - 120	The longer the useful life, the higher the Fair Value
Remaining Useful Life	0 - 118 years	The longer the remaining life, the higher the Fair Value

Plant and Equipment: valued based on actual historical costs.

Fair value measurements using significant unobservable inputs (level 3)

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy by class of assets is provided below:

	Total IPP&E 2026	2025
\$ '000		
Opening balance	413,504	350,129
Total gains or losses for the period		
Recognised in other comprehensive income – revaluation surplus	8,689	61,968
Other movements		
Purchases (GBV)	16,396	9,213
Disposals (WDV)	(1,582)	(14)
Depreciation and impairment	(9,888)	(7,792)
Closing balance	427,119	413,504

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

D3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under Vision Super (Active Super merged with Vision Super during the financial year ended 2025) – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 9.5% of salaries for the year ending 30 June 2026 to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2026.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

Description of any agreed allocation of a deficit or surplus on:

(i) wind-up of the plan

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

(ii) the entity's withdrawal from the plan

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

D3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2026 was \$60,852.

Council's expected contribution to the plan for the next annual reporting period is \$60,806.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2026 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,127.6	
Past Service Liabilities	1,966.9	108.2%
Vested Benefits	2,007.4	106.0%

* excluding member accounts and reserves in both assets and liabilities.

In respect of the share of funding surplus or deficit, Mercer has advised that 0.28% can be attributed to Riverina Water. This is based on the last formal valuation of the Fund which was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2025.

Council's share of the funding position cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.25% per annum
Salary inflation *	4.0% 2026/27, 4.0% 2027/28, 4.0% 2028/29, 3.50% per annum thereafter
Increase in CPI	4.1% 2025/26, 3.75% 2026/27, 2.50% per annum thereafter

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2026.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

D3-1 Contingencies (continued)

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above.

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2026	2025
Compensation:		
Short-term benefits	938	853
Post-employment benefits	88	84
Other long-term benefits	40	37
Total	1,066	974

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. supply of water to the residence of KMP) will not be disclosed.

Councillors of Riverina Water County Council are also Councillors for constituent member Councils. Councillors are elected as independent members of Riverina Water County Council's board. Constituent Councils do not hold direct control over Riverina Water County Council and transactions between Councils have not been classified as Related Party transactions.

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
2026					
Payment for goods/ services received	–	–	30 day creditor payment terms	–	–
2025					
Payment for goods/ services received	2	–	30 day creditor payment terms	–	–

E1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2026	2025
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Members expenses – chairperson’s fee	19	15
Members expenses – members fees	103	95
Superannuation	11	9
Members expenses (incl. chairperson) – other (excluding fees above)	23	28
Total	156	147

E2 Other relationships

E2-1 Audit fees

\$ '000	2026	2025
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
Auditors of the Council - NSW Auditor-General:		
(i) Audit and other assurance services		
Audit and review of financial statements	55	63
Remuneration for audit and other assurance services	55	63
Total fees paid or payable to the NSW Auditor-General	55	63
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Other audit and assurance services: Council's Internal Auditor	49	66
Remuneration for audit and other assurance services	49	66
Total remuneration of non NSW Auditor-General audit firms	49	66
Total audit fees	104	129

F Other matters

F1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2026	2025
Net operating result from Income Statement	6,946	5,596
Add / (less) non-cash items:		
Depreciation and amortisation	10,717	8,682
(Gain) / loss on disposal of assets	1,654	(162)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(326)	1,554
(Increase) / decrease of inventories	(80)	(41)
Increase / (decrease) in payables	(232)	669
Increase / (decrease) in other accrued expenses payable	(16)	(889)
Increase / (decrease) in other liabilities	145	(33)
Increase / (decrease) in employee benefit provision	127	742
Net cash flows from operating activities	18,935	16,118

F2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2026	2025
---------	------	------

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Water infrastructure - other	777	550
Boree to Morundah pipeline project	41	147
Plant and equipment replacement	819	729
Water Treatment Plant	391	129
Land & Buildings	87	–
The Rock Depot project	1,725	–
Solar Pilot Plant	1,029	539
Plumpton Road project	2,717	–
Total commitments	7,586	2,094

These expenditures are payable as follows:

Within the next year	7,586	2,094
Total payable	7,586	2,094

Sources for funding of capital commitments:

Unrestricted funds	7,586	2,094
Total sources of funding	7,586	2,094

Details of capital commitments

2026

The Rock Depot project to be completed in 2026/27 financial year.
 Plumpton Road project to be completed in 2026/27 financial year.
 Solar Pilot Plant works to continue in 2026/27 financial year.
 Water treatment plant refurbishment and other asset renewals.
 Plant & Equipment replacement.

2025

Solar Pilot Plant works to continue in 2025/26 financial year.
 Water treatment plant refurbishment and other asset renewals.
 Plant & Equipment replacement.
 Boree to Morundah pipeline project to be completed in 2025/26 financial year.

F3 Statement of developer contributions

F3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2025	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2026	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
S64 contributions	–	1,797	–	–	–	(1,797)	–	–	–
Total contributions	–	1,797	–	–	–	(1,797)	–	–	–

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

End of the audited financial statements

G1 Statement of performance measures

G1-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2026	Indicator 2026	Indicators 20252024		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	5,942	13.60%	10.70%	9.18%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	43,696				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	43,540	93.93%	96.38%	91.67%	> 60.00%
Total continuing operating revenue ¹	46,354				
3. Unrestricted current ratio					
Current assets less all external restrictions	36,857	6.72x	6.19x	6.72x	> 1.50x
Current liabilities less specific purpose liabilities	5,485				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	16,805	44.69x	47.22x	44.29x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	376				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	766	10.05%	9.54%	9.03%	< 10.00%
Rates and annual charges collectable	7,620				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	49,137	20.35	16.56	15.89	> 3.00
Monthly payments from cash flow of operating and financing activities	2,415	months	months	months	months

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying financial statements of Riverina Water County Council (the council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2026, the Statement of Financial Position as at 30 June 2026, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the council's accounting records
 - present fairly, in all material respects, the financial position of the council as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
 - all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's responsibilities for the audit of the financial statements' section of my report.

I am independent of the council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other information

The council's annual report for the year ended 30 June 2026 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The councillors' responsibilities for the financial statements

The councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the council carried out its activities effectively, efficiently and economically
- on the original budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 September 2026
SYDNEY



Gail Driscoll
Chairperson
Riverina Water County Council
91 Hammond Ave
WAGGA WAGGA NSW 2650

Contact: Nirupama Mani
Phone no: 02 9275 7111
Our ref: R008-266507568-12307

29 September 2026

Dear Ms Driscoll

**Report on the Conduct of the Audit
for the year ended 30 June 2026
Riverina Water County Council**

I have audited the general purpose financial statements (GPFS) of the Riverina Water County Council (the Council) for the year ended 30 June 2026 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Basis of this report

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2026 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2025-26
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2026	2025	Variance
	\$m	\$m	%
Rates and annual charges revenue	6.9	6.1	↑ 11.8
User Charges and Fees	33.5	29.5	↑ 13.6
Grants and contributions provided for capital purposes revenue	2.7	1.4	↑ 91.4
Operating result from continuing operations	6.9	5.6	↑ 24.1
Net Operating result for the year before grants and contributions provided for capital purposes	4.3	4.2	↑ 1.9

Operating result from continuing operations

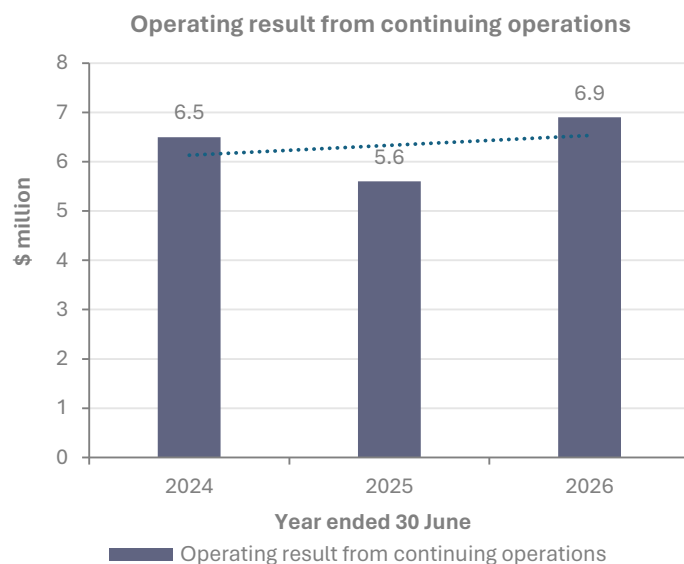
This graph shows the operating result from continuing operations for the current and prior two financial years.

Operating result from continuing operations for the year was \$1.3 million higher than the 2024–25 result as:

- user charges and fees (\$33.5 million) increased by \$4.0 million (13.6%) due to increase in the water sales and income from water connection fees
- grants and contributions provided for capital purposes (\$2.7 million) increased by \$1.3 million (91.4%) mainly due to increase in Section 64 water supply developer contribution.

These increase in revenue is offset by:

- increase in employee benefits and on-costs (\$15.6 million) by \$1.0 million (6.9%) due to 4% increase in wage inflation



- increase in depreciation, amortisation and impairment of non-financial assets expense (\$10.7 million) by \$2.0 million (23.4 %) due to addition in water supply network.

The net operating result for the year before grants and contributions provided for capital purposes was \$4.3 million. Refer to 'Grants and contributions revenue' below for details.

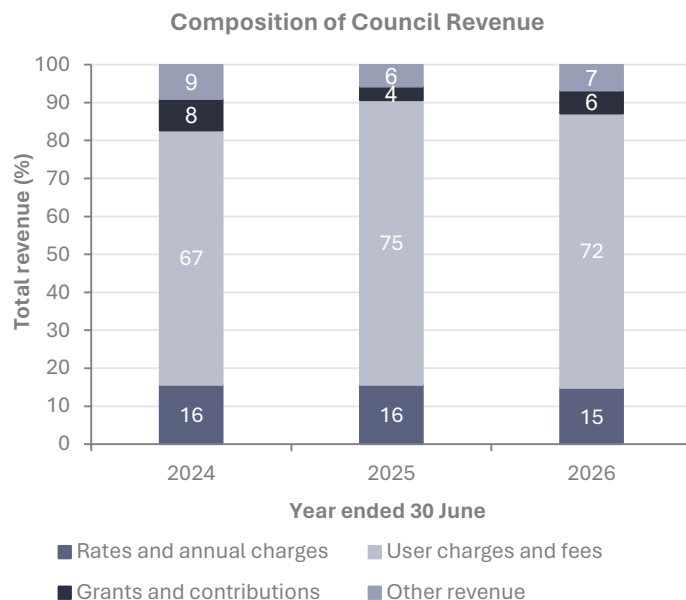
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$46.4 million) increased by \$7.0 million (17.8%) in 2025–26 due to:

- rates and annual charges revenue (\$6.9 million) which increased by \$0.8 million (11.8%) due to an increase in annual water access charges for water supply adopted by Council for the FY26 year in its operational plan
- user charges and fees revenue (\$33.5 million) increased by \$4.0 million (13.6%) due to increase in the water consumption sales and income from water connection fees
- grants and contributions revenue (\$2.8 million) which increased by \$1.4 million (98.2%) due to increase in Section 64 water supply contributions by \$0.7 million and increase in non-developer capital contributions by \$0.5 million



CASH FLOWS

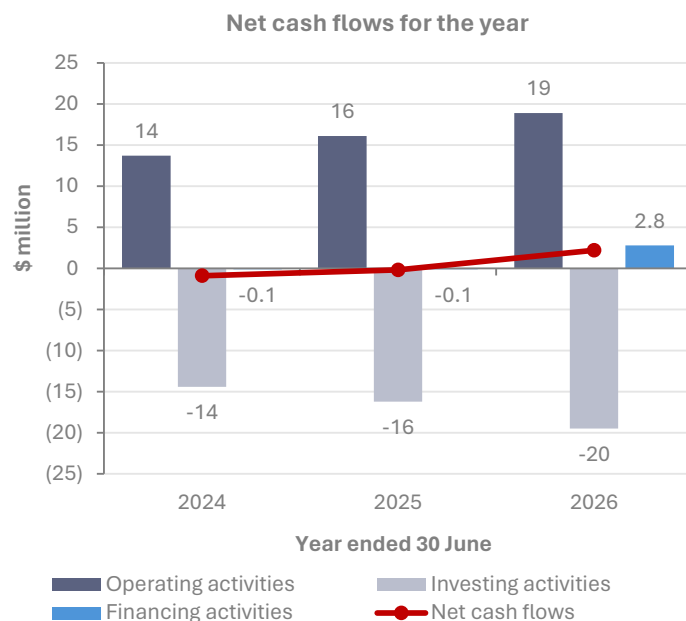
Statement of cash flows

The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the 2025-26 were positive \$2.2 million (negative \$0.2 million in 2024-25). In 2025-26 the net cashflows:

- from operating activities increased by \$2.8 million, mainly due to increase in receipts from rates and annual charges by \$0.7 million, user charges and fees by \$4.3 million and grants and contributions by \$1.4 million. These were offset by the increase in payments to employees by \$2.4 million and increase in payments for materials and services by \$1.8 million.
- used in investing activities increased by \$3.3 million, mainly due to increase in acquisition of term deposits by \$4.7 million and decrease in payments for IPPE by \$1.5 million
- from financing activities increased by \$2.9 million, mainly due to introduction of proceeds from borrowings.



FINANCIAL POSITION

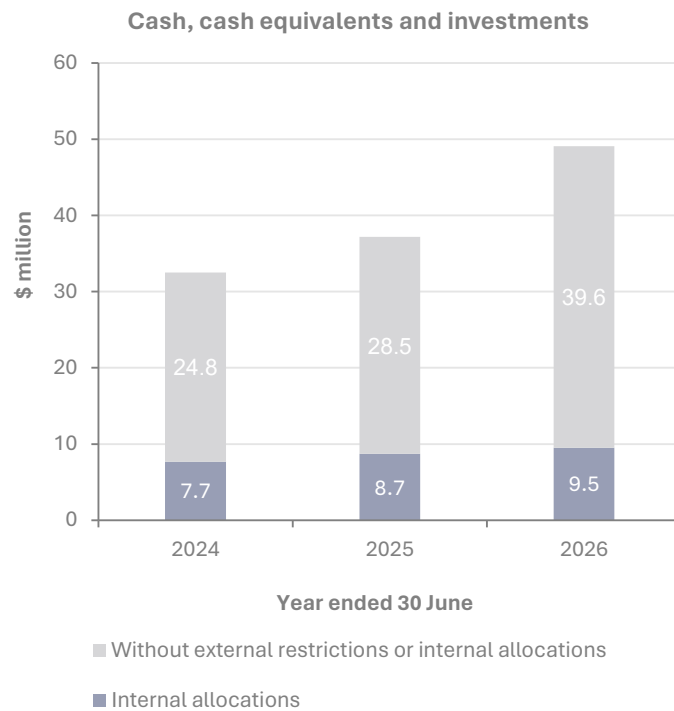
Cash, cash equivalents and investments

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by council due to a restriction placed by legislation or third party contractual agreement.

Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

This graph shows the amount of cash, cash equivalents and investments with external restrictions, internal allocations, and those with neither as at 30 June 2026 and prior two financial years.

- Cash and investments include internal allocations for future commitments and operational requirements, comprising employee leave entitlements of \$2.6 million (2025: \$2.4 million), plant replacement of \$2.2 million (2025: \$2.4 million), fluctuation in excess or loss of water sales of \$3.0 million (2025: \$3.0 million), and water licence revenue of \$1.8 million (2025: \$0.9 million).
- Overall, these internally allocated amounts increased to \$9.5 million from \$8.7 million in 2025, driven primarily by the increase in funds allocated from water licence revenue.
- Council does not have any external restrictions.

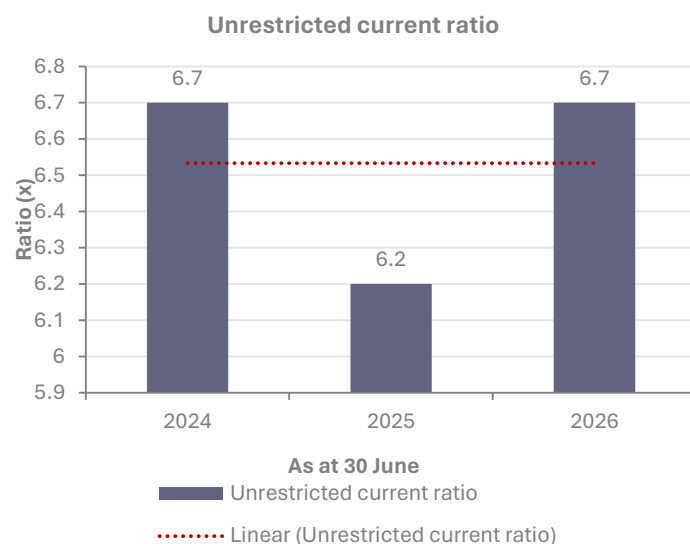


Council liquidity

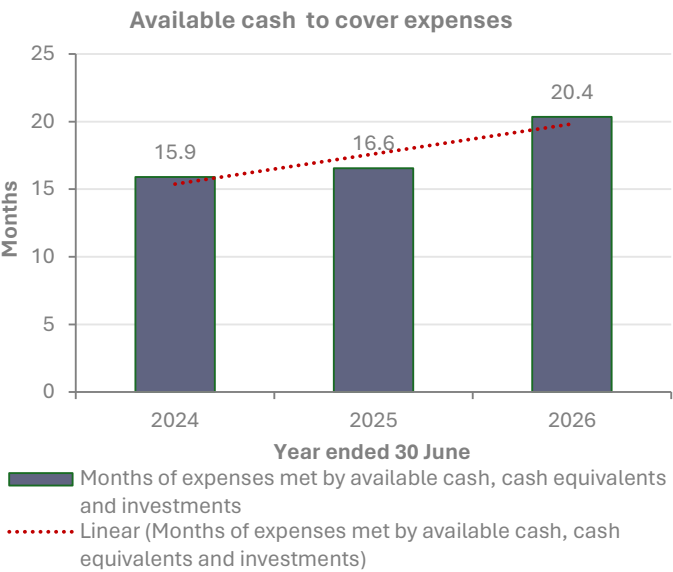
This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. It measures the ratio of unrestricted current assets to current liabilities less specific purpose liabilities.

In 2024-25, the average unrestricted current ratio was an average of 4.8x for rural councils.

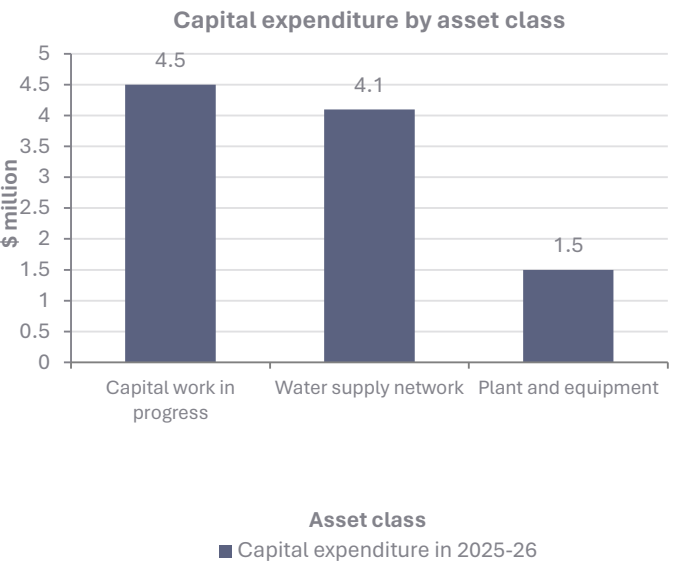


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions). Further details on cash, cash equivalents and investments including internal allocations are included in the section above. Cash expense cover ratio has increased from FY25 due to a higher net cash amount.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2025-26. Council renewed \$10.1 million of infrastructure, property, plant and equipment during the 2025-26 financial year. This was mainly spent on capital work in progress and water supply network which includes water treatment plant refurbishment, Plumpton Road project, The Rock Depot project and Solar Pilot Plant.



Debt

The Council has entered contracts for \$3.0 million in loans with financial institutions (2025: \$1.7 million). At 30 June 2026, \$2.9 million of the loans were drawn down. The Council uses loans to finance Plumpton Road project.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General

Riverina Water County Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2026

"to provide our community with safe reliable water at
the lowest sustainable cost"



Riverina Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2026

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Riverina Water County Council

Special Purpose Financial Statements

for the year ended 30 June 2026

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022*

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 27 August 2026.



Cllr Gail Driscoll
Chairperson
27 August 2026



Cllr Allana Condron
Deputy Chairperson
27 August 2026



Mr Andrew Crakanthorp
Chief Executive Officer
27 August 2026



Ms Natasha Harris
Responsible Accounting Officer
27 August 2026

Riverina Water County Council

Income Statement of water supply business activity

for the year ended 30 June 2026

\$ '000	2026	2025
Income from continuing operations		
Access charges	6,872	6,147
User charges	33,513	29,512
Interest and investment income	1,953	1,649
Grants and contributions provided for operating purposes	156	31
Net gain from the disposal of assets	–	162
Other income	1,202	451
Total income from continuing operations	43,696	37,952
Expenses from continuing operations		
Employee benefits and on-costs	15,560	14,556
Borrowing costs	146	117
Materials and services	10,769	9,800
Water purchase charges	359	366
Net loss from the disposal of assets	1,654	–
Other expenses	203	224
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	28,691	25,063
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets before capital amounts	15,005	12,889
Depreciation, amortisation and impairment of non-financial assets	10,717	8,682
Surplus (deficit) from continuing operations before capital amounts	4,288	4,207
Grants and contributions provided for capital purposes	2,658	1,389
Surplus (deficit) from continuing operations after capital amounts	6,946	5,596
Surplus (deficit) from all operations before tax	6,946	5,596
Less: corporate taxation equivalent (25%) (2025:25%) [based on result before capital]	(1,072)	(1,052)
Surplus (deficit) after tax	5,874	4,544
Opening accumulated surplus	169,979	164,383
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	1,072	1,052
Closing accumulated surplus	176,925	169,979
Return on capital %	1.0%	1.0%
Subsidy from Council	17,139	14,317
Calculation of dividend payable:		
Surplus (deficit) after tax	5,874	4,544
Less: capital grants and contributions (excluding developer contributions)	(2,658)	(1,389)
Surplus for dividend calculation purposes	3,216	3,155
Potential dividend calculated from surplus	1,608	1,578

Riverina Water County Council

Statement of Financial Position of water supply business activity

as at 30 June 2026

\$ '000	2026	2025
ASSETS		
Current assets		
Cash and cash equivalents	4,437	2,243
Investments	24,000	22,000
Receivables	5,649	5,323
Inventories	2,771	2,691
Total current assets	36,857	32,257
Non-current assets		
Investments	20,700	13,000
Infrastructure, property, plant and equipment	455,123	448,110
Intangible assets	9,295	8,819
Total non-current assets	485,118	469,929
Total assets	521,975	502,186
LIABILITIES		
Current liabilities		
Payables	2,406	2,597
Income received in advance	1,101	1,013
Borrowings	455	155
Employee benefit provisions	4,835	4,754
Total current liabilities	8,797	8,519
Non-current liabilities		
Borrowings	4,020	1,550
Employee benefit provisions	313	267
Total non-current liabilities	4,333	1,817
Total liabilities	13,130	10,336
Net assets	508,845	491,850
EQUITY		
Accumulated surplus	176,925	169,979
IPPE revaluation surplus	331,920	321,871
Total equity	508,845	491,850

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the *Local Government Act 1993* (NSW), the *Local Government (General) Regulation 2021*, and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Riverina Water County Council

Water supply operations servicing the local government areas of Wagga Wagga City, Federation, Lockhart, & Greater Hume Shire.

Category 2

(where gross operating turnover is less than \$2 million)

Nil

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 25% (LY 25%)

Land tax – the first \$1,075,000 of combined land values attracts 0%. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of 2.0% applies.

Note – Material accounting policy information (continued)

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with DCCEEW's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply business activities.

The payment of taxation equivalent charges, referred to in the regulatory and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW's regulatory and assurance framework is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the relevant corporate income tax rate, currently 25% (LY 25%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to the 'Council' as the owner of business operations – it represents an internal payment and has no effect on the operations of the Council.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of IPPE as at 30 June 2026

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.74% at 30/6/26.

(iii) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses, or to any external entities.

A local government water supply business is permitted to pay annual dividends from their water supply business surpluses. Each dividend must be calculated and approved in accordance with DCCEEW's regulatory and assurance framework and must not exceed 50% of the relevant surplus in any one year, or the number of water supply assessments at 30 June 2026 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with DCCEEW's regulatory and assurance framework, statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Riverina Water County Council

To the Councillors of Riverina Water County Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Riverina Water County Council's (the council) declared business activities, which comprise the Statement by Councillors and Management, the Income Statement of each declared business activity for the year ended 30 June 2026, the Statement of Financial Position of each declared business activity as at 30 June 2026 and the Material accounting policy information note.

The declared business activities of the council are:

- water supply business activity.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the council's declared business activities as at 30 June 2026, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2025–26 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's responsibilities for the audit of the financial statements' section of my report.

I am independent of the council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of matter - basis of accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other information

The council's annual report for the year ended 30 June 2026 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The councillors' responsibilities for the financial statements

The councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The councillors' responsibility also includes such internal control as the councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 September 2026
SYDNEY

Riverina Water County Council

SPECIAL SCHEDULES
for the year ended 30 June 2026

"to provide our community with safe reliable water at
the lowest sustainable cost"



Riverina Water County Council

Special Schedules
for the year ended 30 June 2026

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Riverina Water County Council

Report on infrastructure assets as at 30 June 2026

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2025/26 Required maintenance ^a	2025/26 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Asset condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	–	–	1	1	247	396	0.0%	59.9%	40.1%	0.0%	0.0%
	Buildings – specialised	–	–	120	120	21,234	31,284	37.6%	31.9%	21.6%	8.4%	0.5%
	Sub-total	–	–	121	121	21,481	31,680	37.1%	32.2%	21.9%	8.3%	0.5%
Water supply network	Treatment Plants	4,205	4,205	2,030	2,030	63,860	94,359	59.8%	11.9%	8.2%	14.1%	6.1%
	Bores	513	513	96	96	3,658	7,104	19.2%	32.8%	38.2%	5.8%	4.1%
	Reservoirs	2,296	2,296	165	165	38,165	58,483	45.7%	23.5%	22.4%	3.9%	4.6%
	Pumping Stations	2,511	2,511	109	109	5,517	14,038	22.1%	9.0%	37.2%	16.7%	15.1%
	Pipeline	20,997	20,997	970	970	294,438	473,318	37.0%	25.9%	24.2%	5.3%	7.6%
	Sub-total	30,522	30,522	3,370	3,370	405,638	647,302	40.6%	23.3%	22.2%	6.7%	7.2%
Total – all assets		30,522	30,522	3,491	3,491	427,119	678,982	40.4%	23.8%	22.1%	6.8%	6.9%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Riverina Water County Council

Report on infrastructure assets as at 30 June 2026

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2026	Indicator 2026	Indicators 20252024		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	8,516	86.12%	94.60%	48.20%	> 100.00%
Depreciation, amortisation and impairment	9,888				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	30,522	6.99%	4.83%	7.96%	< 2.00%
Net carrying amount of infrastructure assets	436,655				
Asset maintenance ratio					
Actual asset maintenance	3,491	100.00%	100.00%	118.32%	> 100.00%
Required asset maintenance	3,491				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	30,522	4.50%	3.20%	4.89%	
Gross replacement cost	678,982				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

R4 List of Investments

Organisational Area Corporate Services

Author Natasha Harris, Manager Finance & Sourcing

Summary This report details the status of Riverina Water's investment portfolio for the months of August 2026 and September 2026.

RECOMMENDATION that Council receive and note the report detailing external investments for the months of August 2026 and September 2026.

Report

In accordance with the provisions of Clause 212 of the Local Government (General) Regulation 2021, reported are the details of Riverina Water's external investment portfolio as of August 2026 and September 2026.

- › **R4.1** **August 2026 Investment Report** [↓](#)
- › **R4.2** **September 2026 Investment Report** [↓](#)

Strategic Alignment

Our Sustainability
Strategically manage our assets and finances

Financial Implications

Not applicable.

Workforce Implications

Not applicable.

Risk Considerations

Financial	
Medium	Investments - Riverina Water has a medium appetite for financial investment to maximise growth.

Risk Alignment

Reviewing the list of investments ensures adequate oversight of financial investment to maximise growth.

Monthly Investment Report as at 31/08/2026

Investment	Inception Date	Term (Days)	Maturity Date	S&P LT Rating	Interest Rate (%)	Percentage of Portfolio	Principal Value
Term Deposits							
Australian Military Bank	11/02/2025	731	12/02/2027	BBB+	4.71	2.087%	\$1,000,000.00
Bank of Us	3/06/2025	552	7/12/2026	BBB+	4.08	2.087%	\$1,000,000.00
Bank of Us	2/04/2026	368	5/04/2027	BBB+	5.62	2.087%	\$1,000,000.00
Bank of Us	17/06/2025	730	17/06/2027	BBB+	4.10	2.087%	\$1,000,000.00
BankVic	22/10/2025	460	25/01/2027	BBB+	4.10	2.087%	\$1,000,000.00
BankVic	15/12/2025	483	12/04/2027	BBB+	4.75	2.087%	\$1,000,000.00
BankVic	4/02/2026	530	19/07/2027	BBB+	5.00	2.087%	\$1,000,000.00
BankVic	4/02/2026	593	20/09/2027	BBB+	5.00	2.087%	\$1,000,000.00
Heartland Bank	10/02/2026	391	8/03/2027	BBB	4.95	2.087%	\$1,000,000.00
Heartland Bank	26/03/2026	746	10/04/2028	BBB	5.60	3.131%	\$1,500,000.00
Heartland Bank	26/03/2026	816	19/06/2028	BBB	5.60	2.087%	\$1,000,000.00
ING	10/07/2025	823	11/10/2027	A	4.08	2.087%	\$1,000,000.00
Judo Bank	11/06/2026	585	17/01/2028	BBB	5.45	2.087%	\$1,000,000.00
Judo Bank	16/06/2026	636	13/03/2028	BBB	5.45	2.087%	\$1,000,000.00
Judo Bank	16/06/2026	699	15/05/2028	BBB	5.45	2.087%	\$1,000,000.00
Move Bank	9/04/2026	193	19/10/2026	Unrated	5.50	2.087%	\$1,000,000.00
Move Bank	12/02/2026	452	10/05/2027	Unrated	5.05	2.087%	\$1,000,000.00
Move Bank	19/02/2026	732	21/02/2028	Unrated	5.12	2.087%	\$1,000,000.00
Move Bank	5/03/2026	921	11/09/2028	Unrated	5.15	3.131%	\$1,500,000.00
MyState Bank	11/06/2026	494	18/10/2027	BBB	5.50	2.087%	\$1,000,000.00
NAB	23/10/2025	412	9/12/2026	AA-	4.12	2.087%	\$1,000,000.00
NAB	6/01/2026	365	6/01/2027	AA-	4.60	2.087%	\$1,000,000.00
Police Bank	26/05/2026	531	8/11/2027	BBB+	5.50	2.087%	\$1,000,000.00
Police Bank	22/04/2026	957	4/12/2028	BBB+	5.60	4.175%	\$2,000,000.00
Police Credit Union SA	17/11/2025	371	23/11/2026	Unrated	4.56	3.131%	\$1,500,000.00
Police Credit Union SA	26/11/2025	740	6/12/2027	Unrated	4.48	2.087%	\$1,000,000.00
Rabobank Australia	11/06/2026	522	15/11/2027	A	5.39	2.087%	\$1,000,000.00
Rabobank Australia	24/08/2026	731	24/08/2028	A	5.35	2.087%	\$1,000,000.00
Southern Cross Credit Union	6/05/2026	376	17/05/2027	Unrated	5.65	3.131%	\$1,500,000.00
Southern Cross Credit Union	11/06/2026	459	13/09/2027	Unrated	5.50	2.087%	\$1,000,000.00
State Bank of India (Sydney)	17/04/2025	508	7/09/2026	BBB	4.70	2.087%	\$1,000,000.00
State Bank of India (Sydney)	22/05/2025	480	14/09/2026	BBB	4.25	2.087%	\$1,000,000.00

State Bank of India (Sydney)	18/08/2026	31	18/09/2026	BBB	4.85	4.175%	\$2,000,000.00
State Bank of India (Sydney)	3/04/2025	551	6/10/2026	BBB	4.70	2.087%	\$1,000,000.00
State Bank of India (Sydney)	29/04/2025	559	9/11/2026	BBB	4.65	2.087%	\$1,000,000.00
State Bank of India (Sydney)	4/06/2025	530	16/11/2026	BBB	4.15	2.087%	\$1,000,000.00
State Bank of India (Sydney)	6/08/2025	730	6/08/2027	BBB	4.10	3.131%	\$1,500,000.00
State Bank of India (Sydney)	18/08/2026	365	18/08/2027	BBB	5.45	2.087%	\$1,000,000.00
Suncorp	15/01/2025	700	16/12/2026	AA-	4.80	2.087%	\$1,000,000.00
Westpac	9/01/2025	641	12/10/2026	AA-	4.73	2.087%	\$1,000,000.00
Westpac	25/06/2026	753	17/07/2028	AA-	5.20	2.505%	\$1,200,000.00
						95.39%	\$45,700,000.00
Cash Deposit Account							
National Australia Bank				AA-	3.10	4.607%	\$2,206,890.13
						4.61%	\$2,206,890.13
TOTAL INVESTMENTS						100.00%	\$47,906,890.13
Cash at Bank				AA-	0.00		\$1,330,287.22
TOTAL FUNDS							\$49,237,177.35

CERTIFICATE

I hereby certify that the investments listed above have been made in accordance with Section 625 of the Local Government Act 1993, clause 212 of the Local Government (General) Regulation 2021 and Council's Investments Policy number POL 4.10.


N Harris**MANAGER FINANCE & SOURCING**

Application of Investment Funds

Restricted Funds	Description	Value
Internally Restricted		
	Employee Leave Entitlements (50% of ELE)	\$2,573,734.12
	Plant Replacement	\$2,427,387.62
	Sales Fluctuation	\$3,000,000.00
	Water Licences	\$1,778,985.20
		<hr/>
		\$9,780,106.94
		<hr/>
Unrestricted Funds		\$39,457,070.41
TOTAL FUNDS		\$49,237,177.35

* Externally & Internally Restricted Reserve figures are subject to final adjustment and external audit at 30 June each year. Figures shown above are estimates only.

Report

The investment portfolio increased by \$538,707.75 for the month. The increase was due to receipts from customers being higher than payments to suppliers and staff in August. This resulted in increased funds in cash and investments.

Portfolio Performance

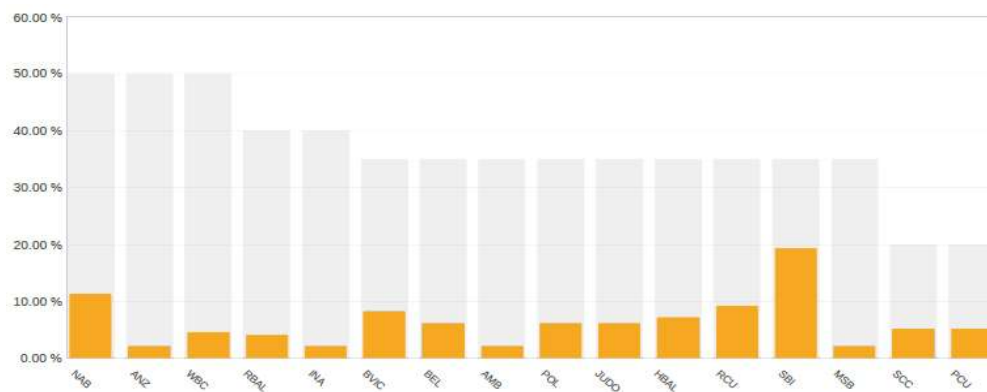
For the month of August, the portfolio (excluding cash) provided a return of +0.42% (actual) or +5.10% p.a. (annualised), outperforming the benchmark Ausbond Bank Bill Index return of +0.38% (actual) or +4.53% p.a. (annualised).

The portfolio's performance is ahead of benchmark again over all time periods out to 12 months.

As maturities occur, Council continues to increase the average duration of the investment portfolio to increase revenue, targeting high yielding deposits with tenors between 1 and 3 years. This remains an optimal strategy to maximise returns over a longer-term cycle to outperform benchmark, assuming inflation is contained within the target band. Interest received in the period totalled \$136,646.94, with \$398,965.66 received and accrued for the year to date.

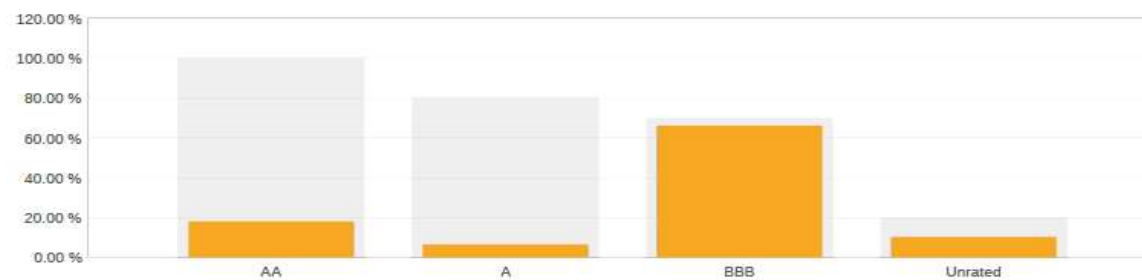
Counterparty Compliance

The below graph compare investments with each financial institution to the limits included in Council's Investment Policy



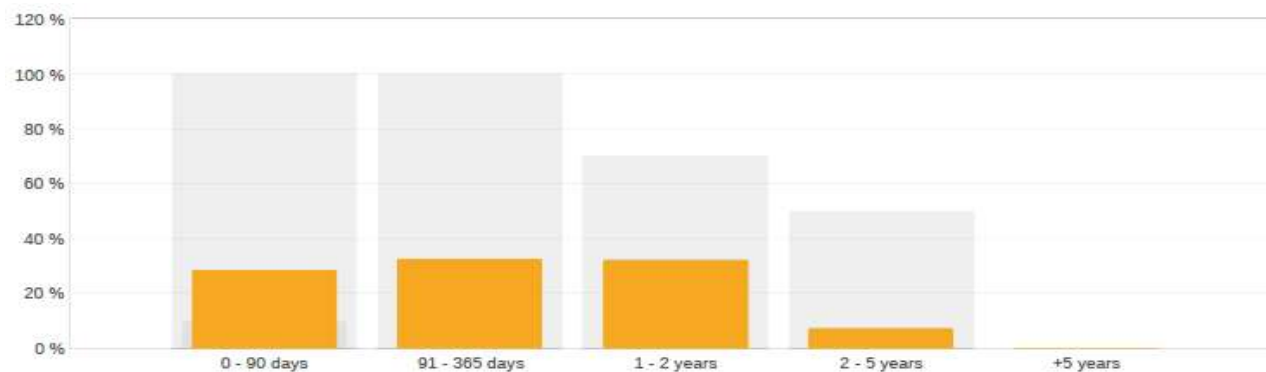
Credit Quality Compliance

The below graphs compare investments with each investment rating category to the limits included in Council's Investment Policy



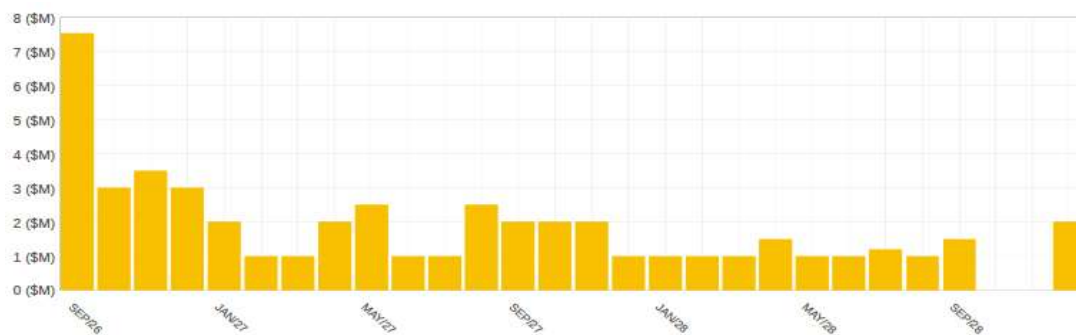
Term to Maturity

The percentage of investments maturing over the next ten years is detailed in the graph below. All maturity limits comply with the Investment Policy, council's cash flow requirements have been managed well with regular maturities typically placed over the next year



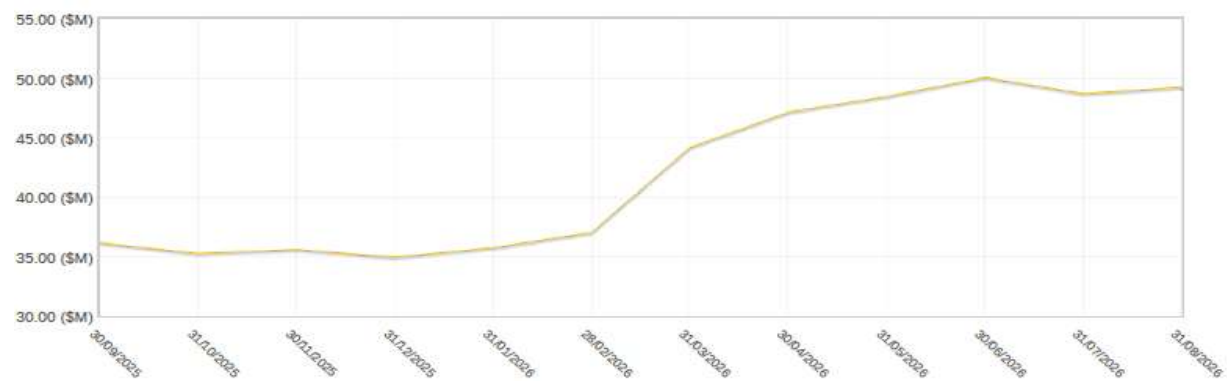
Maturity Cashflow

When investments will mature over time



Historical Portfolio Balances

Indicative of the normal cash cycle of the Council



Monthly Investment Report as at 30/09/2026

Investment	Inception Date	Term (Days)	Maturity Date	S&P LT Rating	Interest Rate (%)	Percentage of Portfolio	Principal Value
Term Deposits							
Australian Military Bank	11/02/2025	731	12/02/2027	BBB+	4.71	2.207%	\$1,000,000.00
Bank of Us	3/06/2025	552	7/12/2026	BBB+	4.08	2.207%	\$1,000,000.00
Bank of Us	2/04/2026	368	5/04/2027	BBB+	5.62	2.207%	\$1,000,000.00
Bank of Us	17/06/2025	730	17/06/2027	BBB+	4.10	2.207%	\$1,000,000.00
BankVic	22/10/2025	460	25/01/2027	BBB+	4.10	2.207%	\$1,000,000.00
BankVic	15/12/2025	483	12/04/2027	BBB+	4.75	2.207%	\$1,000,000.00
BankVic	4/02/2026	530	19/07/2027	BBB+	5.00	2.207%	\$1,000,000.00
BankVic	4/02/2026	593	20/09/2027	BBB+	5.00	2.207%	\$1,000,000.00
Heartland Bank	10/02/2026	391	8/03/2027	BBB	4.95	2.207%	\$1,000,000.00
Heartland Bank	26/03/2026	746	10/04/2028	BBB	5.60	3.310%	\$1,500,000.00
Heartland Bank	26/03/2026	816	19/06/2028	BBB	5.60	2.207%	\$1,000,000.00
Heritage and Peoples Choice	18/09/2026	31	19/10/2026	BBB+	4.99	4.414%	\$2,000,000.00
ING	10/07/2025	823	11/10/2027	A	4.08	2.207%	\$1,000,000.00
Judo Bank	11/06/2026	585	17/01/2028	BBB	5.45	2.207%	\$1,000,000.00
Judo Bank	16/06/2026	636	13/03/2028	BBB	5.45	2.207%	\$1,000,000.00
Judo Bank	16/06/2026	699	15/05/2028	BBB	5.45	2.207%	\$1,000,000.00
Move Bank	9/04/2026	193	19/10/2026	Unrated	5.50	2.207%	\$1,000,000.00
Move Bank	12/02/2026	452	10/05/2027	Unrated	5.05	2.207%	\$1,000,000.00
Move Bank	19/02/2026	732	21/02/2028	Unrated	5.12	2.207%	\$1,000,000.00
Move Bank	5/03/2026	921	11/09/2028	Unrated	5.15	3.310%	\$1,500,000.00
MyState Bank	11/06/2026	494	18/10/2027	BBB	5.50	2.207%	\$1,000,000.00
NAB	23/10/2025	412	9/12/2026	AA-	4.12	2.207%	\$1,000,000.00
NAB	6/01/2026	365	6/01/2027	AA-	4.60	2.207%	\$1,000,000.00
Police Bank	26/05/2026	531	8/11/2027	BBB+	5.50	2.207%	\$1,000,000.00
Police Bank	22/04/2026	957	4/12/2028	BBB+	5.60	4.414%	\$2,000,000.00
Police Credit Union SA	17/11/2025	371	23/11/2026	Unrated	4.56	3.310%	\$1,500,000.00
Police Credit Union SA	26/11/2025	740	6/12/2027	Unrated	4.48	2.207%	\$1,000,000.00
Rabobank Australia	11/06/2026	522	15/11/2027	A	5.39	2.207%	\$1,000,000.00
Rabobank Australia	24/08/2026	731	24/08/2028	A	5.35	2.207%	\$1,000,000.00
Southern Cross Credit Union	6/05/2026	376	17/05/2027	Unrated	5.65	3.310%	\$1,500,000.00
Southern Cross Credit Union	11/06/2026	459	13/09/2027	Unrated	5.50	2.207%	\$1,000,000.00
State Bank of India (Sydney)	3/04/2025	551	6/10/2026	BBB	4.70	2.207%	\$1,000,000.00

State Bank of India (Sydney)	29/04/2025	559	9/11/2026	BBB	4.65	2.207%	\$1,000,000.00
State Bank of India (Sydney)	4/06/2025	530	16/11/2026	BBB	4.15	2.207%	\$1,000,000.00
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Suncorp	15/01/2025	700	16/12/2026	AA-	4.80	2.207%	\$1,000,000.00
Westpac	9/01/2025	641	12/10/2026	AA-	4.73	2.207%	\$1,000,000.00
Westpac	25/06/2026	753	17/07/2028	AA-	5.20	2.648%	\$1,200,000.00
Westpac	18/09/2026	761	18/10/2028	AA-	5.74	2.207%	\$1,000,000.00
						98.65%	\$44,700,000.00
Cash Deposit Account							
National Australia Bank				AA-	3.10	1.349%	\$611,120.28
						1.35%	\$611,120.28
TOTAL INVESTMENTS						100.00%	\$45,311,120.28
Cash at Bank				AA-	0.00		\$818,860.44
TOTAL FUNDS							\$46,129,980.72

CERTIFICATE

I hereby certify that the investments listed above have been made in accordance with Section 625 of the Local Government Act 1993, clause 212 of the Local Government (General) Regulation 2021 and Council's Investments Policy number POL 4.10.


N Harris**MANAGER FINANCE & SOURCING**

Application of Investment Funds

Restricted Funds	Description	Value
Internally Restricted		
	Employee Leave Entitlements (50% of ELE)	\$2,573,734.12
	Plant Replacement	\$2,591,419.34
	Sales Fluctuation	\$3,000,000.00
	Water Licences	\$1,778,985.20
		<hr/>
		\$9,944,138.66
		<hr/>
Unrestricted Funds		\$36,185,842.06
TOTAL FUNDS		\$46,129,980.72

* Externally & Internally Restricted Reserve figures are subject to final adjustment and external audit at 30 June each year. Figures shown above are estimates only.

Report

The investment portfolio decreased by \$3,107,196.63 for the month. The decrease was due to receipts from customers being lower than payments to suppliers and staff in September. This resulted in decreased funds in cash and investments.

Portfolio Performance

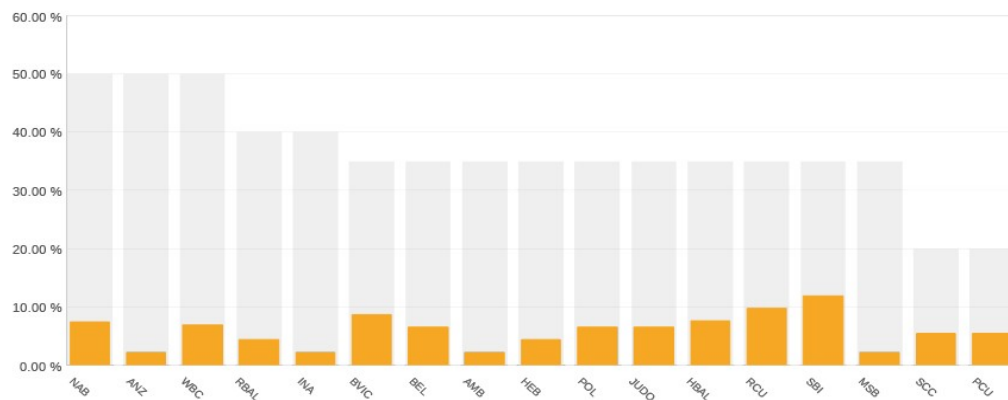
For the month of September, the portfolio (excluding cash) provided a return of +0.41% (actual) or +5.15% p.a. (annualised), outperforming the benchmark Ausbond Bank Bill Index return of +0.36% (actual) or +4.41% p.a. (annualised).

The portfolio's performance is ahead of benchmark again over all time periods out to 12 months.

As maturities occur, Council continues to increase the average duration of the investment portfolio to increase revenue, targeting high yielding deposits with tenors between 1 and 3 years. This remains an optimal strategy to maximise returns over a longer-term cycle to outperform benchmark, assuming inflation is contained within the target band. Interest received in the period totalled \$133,772.62, with \$585,706.52 received and accrued for the year to date.

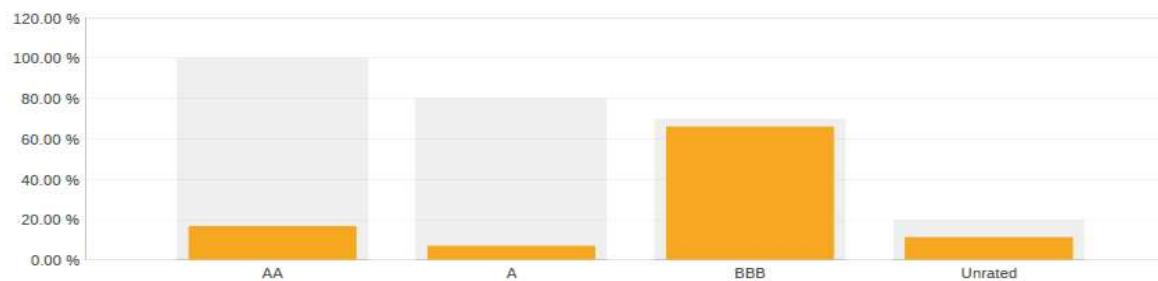
Counterparty Compliance

The below graph compare investments with each financial institution to the limits included in Council's Investment Policy



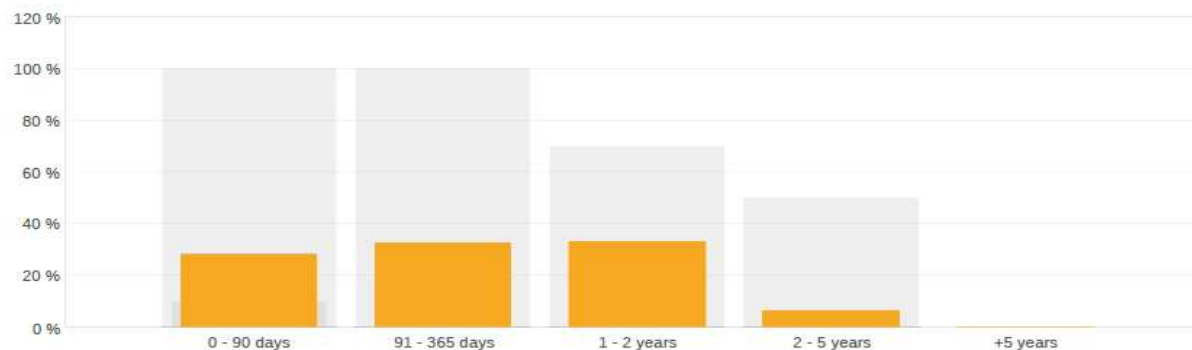
Credit Quality Compliance

The below graphs compare investments with each investment rating category to the limits included in Council's Investment Policy



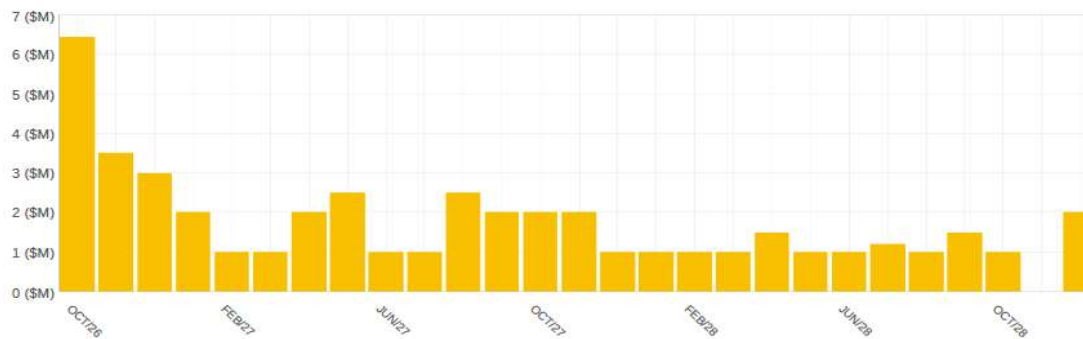
Term to Maturity

The percentage of investments maturing over the next ten years is detailed in the graph below. All maturity limits comply with the Investment Policy, council's cash flow requirements have been managed well with regular maturities typically placed over the next year



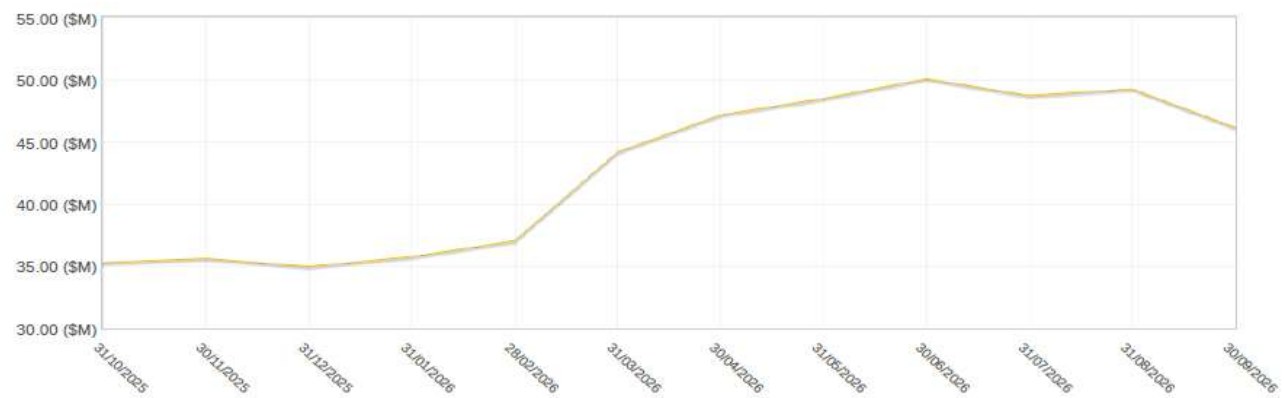
Maturity Cashflow

When investments will mature over time



Historical Portfolio Balances

Indicative of the normal cash cycle of the Council



R5 September 2026 Quarterly Budget Review Statement

Organisational Area Corporate Services

Author Natasha Harris, Manager Finance & Sourcing

Summary The Quarterly Budget Review Statement is presented to the Board in accordance with Clause 203(2) of the Local Government (General) Regulation 2021, for the purpose of periodically reviewing and revising the adopted estimates of income and expenditure.

RECOMMENDATION that Council receive and adopt the Quarterly Budget Review for the period ended 30 September 2026.

Report

The Quarterly Review of Riverina Water's budget for the period ending 30 September 2026 is submitted for review by the Board.

Operating Budget

The Operating Result was originally budgeted for a deficit of \$1,435,701 (a deficit of \$4,554,331 before grants and contributions provided for capital purposes). This was revised to a deficit of \$1,684,892 as part of the reprioritisation of the capital budget with \$249,192 moving from capital expense budget to operational expense budget.

The proposed September quarterly budget review operational adjustments, which are outlined in detail on page 4 of the attachment, result in an increase to the operating result of \$3,151,596. The proposed revised anticipated Operating Result for 2026/27 is a surplus of \$1,466,704 (deficit of \$1,651,925 before grants and contributions provided for capital purposes).

Capital Budget

Also included is a quarterly review for Capital Works projects. The original capital expenditure budget for 2025/26 was \$20,903,006. This was revised to \$20,310,685 inclusive of carryovers, revotes, and reprioritisation of capital works.

The proposed September 2026 quarterly review adjustments, which are outlined in detail on page 7 of the attachment, result in an increase of \$433,568 to bring the proposed capital expenditure for 2026/27 to \$20,744,253.

› R5.1 September 2026 Quarterly Budget Review [↓](#)

Strategic Alignment

Our Sustainability

Strategically manage our assets and finances

Financial Implications

The recommendation increases Council's anticipated net cashflow for 2026/27 by \$2,718,028.

Workforce Implications

Not applicable.

Risk Considerations

Financial	
Low	Financial Loss - Riverina Water has a low appetite for financial loss. We maintain a prudent financial strategy, ensuring stability and sustainable growth

Risk Alignment

The presentation of the Quarterly Budget Review supports effective decision-making, long-term financial sustainability and highlights budget performance, transparency and accountability to the community.

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2. QBRs Financial Overview	3
3. Income & Expenses Budget Review Statement - Water Fund	4
4. Capital Budget Review Statement	7
5. Cash & Investments Budget Review Statement	9
6. Developer Contributions Summary	10

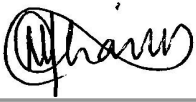
Riverina Water County Council

Quarterly Budget Review Statement
for the period 01/07/26 to 30/09/26

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulation 2021:

It is my opinion that the Quarterly Budget Review Statement for Riverina Water County Council for the quarter ended 30/09/26 indicates that Council's projected financial position at 30/6/27 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:  _____

Date: 14/10/2026

Natasha Harris
Responsible Accounting Officer

QBRS FINANCIAL OVERVIEW Riverina Water County Council Budget review for the quarter ended 30/09/26										
DESCRIPTION		Previous Year	Current Year Original	Approved Changes	Approved Changes	Revised	Recommended changes for council resolution	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
		Actual	Budget	Review	Review	Budget		Result	ORIGINAL budget v PYE	
		2025-26 \$000's	2026-27 \$000's	Q 1 \$000's	Q 2 \$000's	\$000's	\$000's	2026-27 \$000's	2026-27 \$000's	2026-27 \$000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	0	0	0	0	0	0	0	0	0
	Water Fund	6,946	-1,436	-249	0	-1,685	3,152	1,467	2,903	-749
	Sewer Fund	0	0	0	0	0	0	0	0	0
	Consolidated	4,288	-4,555	-249	0	-4,804	3,152	-1,652	2,903	-2,364
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	Consolidated	17,663	8,576	-249	0	8,327	3,152	11,479	2,903	1,832
Borrowings	Total borrowings	4,475	17,904	-6,163		11,741		11,741	-6,163	3,981
Liquidity	External restrictions	0	0	0	0	0	0	0	0	0
	Internal Allocations	9,512	9,512	0	0	9,512	0	9,512	0	9,944
	Unallocated	39,625	27,410	343	0	27,753	2,718	30,471	3,061	36,186
	Total Cash, Cash Equivalents and Investments	49,137	36,922	343	0	37,265	2,718	39,983	3,061	46,130
Capital	Capital Funding	10,072	20,903	-592	0	20,311	434	20,745	-158	5,029
	Capital Expenditure	10,072	20,903	-592	0	20,311	434	20,745	-158	5,029
	Net Capital	0	0	0	0	0	0	0	0	0
Developer Contribution		Opening Balance	Total Cash Contributions Received	Total Interest Earned	Total Expended	Total Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from		
		As at 1 July 2026	As at this Q	As at this Q	As at this Q	As at this Q	As at this Q	As at this Q		
		\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's		
	Total Developer Contributions	0	1,139	0	1,139	0	0	0		

<p style="text-align: center;">Income and Expenses Budget Review Statement</p> <p style="text-align: center;">Riverina Water County Council</p> <p style="text-align: center;">Budget review for the quarter ended 30/09/2026</p> <p style="text-align: center;">Water Fund</p>									
Description	Previous Year Actual 2025-26 \$000's	Current Year Original Budget 2026-27 \$000's	Approved Changes Review Q 1 \$000's	Approved Changes Review Q 2 \$000's	Revised Budget \$000's	Recommended changes for council resolution \$000's	Projected Year End (PYE) Result 2026-27 \$000's	VARIANCE ORIGINAL budget v PYE 2026-27 \$000's	ACTUAL YTD 2026-27 \$000's
INCOME									
Rates and Annual Charges	6,872	7,359			7,359		7,359	0	1,812
User Charges and Fees	33,513	27,412			27,412	2,606	30,018	2,606	5,228
Other Revenue	1,202	674			674	36	710	36	146
Grants and Contributions - Operating	156	26			26		26	0	-198
Grants and Contributions - Capital	2,658	3,119			3,119		3,119	0	1,615
Interest and Investment Income	1,953	1,792			1,792		1,792	0	608
Other Income					0		0	0	
Net gain from disposal of assets					0		0	0	2
Total Income from continuing operations	46,354	40,382	0	0	40,382	2,642	43,024	2,642	9,213
EXPENSES									
Employee benefits and on-costs	15,560	17,168			17,168		17,168	0	4,016
Materials & Services	11,128	13,237	249		13,486	184	13,670	433	3,299
Borrowing Costs	146	1,135			1,135	-694	441	-694	17
Other Expenses	203	266			266		266	0	49
Net Loss from Disposal of Assets	1,654				0		0	0	
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	28,691	31,806	249	0	32,055	-510	31,545	-261	7,381
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	17,663	8,576	-249	0	8,327	3,152	11,479	2,903	1,832
Depreciation, amortisation and impairment of non financial assets	10,717	10,012	0		10,012		10,012	0	2,581
Operating Results from continuing operations	6,946	-1,436	-249	0	-1,685	3,152	1,467	2,903	-749
Net operating result for the year before grants and contributions provided for capital purposes	4,288	-4,555	-249	0	-4,804	3,152	-1,652	2,903	-2,364

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes Details

1	User Fees & Charges:
	- \$825,511 - Commercial Usage Charge - Increase water usage budget to correct the budgeted tariff base. - \$1,780,726 - Residential Usage Charge - Increase water usage budget to correct the budgeted tariff base.
2	Other Revenue: - \$35,661 - Water Fill Stations - Increase water usage budget to correct the budgeted tariff base.
3	Materials & Services: - \$26,400 - Accommodation - Increase budget for Acting Director Corporate Services funded accommodation for term of contract. - \$3,683 - Hardware - Increase budget to accommodate additional positions. - \$104,792 - Contractor Costs - Increase budget for Acting Director Corporate Services labour hire for term of contract. - \$36,220 - Contractor Costs - Increase budget for Umbraco application upgrades, including security patching, maintenance, support and ongoing monitoring for our public website. - \$13,000 - Organisational Licences - Increase budget for annual rail licences.
4	Borrowing Costs: - (\$693,793) - Interest on Loans - Reduce solar loan interest due to reprioritisation and deferral of capital spend for the current year to 2027/28. Adjust Plumpton Road loan interest to reflect final rate at execution.
Net	\$3,151,596 - Increase to operating result

<p>Capital Budget Review Statement</p> <p>Riverina Water County Council</p> <p>Budget review for the quarter ended 30/09/2026</p>									
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2025-26 \$000's	2026-27 \$000's	Q 1 \$000's	Q 2 \$000's	\$000's	\$000's	2026-27 \$000's	2026-27 \$000's	2026-27 \$000's
CAPITAL FUNDING									
Rates & other untied funding	3,314	9,903	5,571		15,474	434	15,908	6,005	3,084
Capital Grants & Contributions	2,658				0		0	0	1,615
Reserves - External Restrictions					0		0	0	
Reserves - Internally Allocated	797				0		0	0	164
New Loans	3,000	11,000	-6,163		4,837		4,837	-6,163	
Proceeds from sale of assets	303				0		0	0	166
Other					0	0	0	0	
Total Capital Funding	10,072	20,903	-592	0	20,311	434	20,745	-158	5,029
CAPITAL EXPENDITURE									
WIP	4,450				0	434	434	434	5,029
New Assets	1,556	12,703			12,703		12,703	0	
Asset Renewal	4,066	8,200	-592		7,608		7,608	-592	
Other					0		0	0	
Total Capital Expenditure	10,072	20,903	-592	0	20,311	434	20,745	-158	5,029
Net Capital Funding - Surplus /(Deficit)	0	0	0	0	0	0	0	0	0

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details
	This quarter changes:
	- \$60,997 - Office Furniture & Equipment - Increase budget for furniture requirements for additional positions.
1	- \$100,000 - Sludge Tank Mixer - Increase budget for mechanical and electrical installation which was not budgeted for, project completed.
	- \$220,000 - Walla Walla Commercial Street - Increase budget for reinstatement works materials and additional traffic management costs due to alignment.
	- \$52,571 - Murrumbidgee River Bank Stabilisation - Increase budget for variation to remove old pipe bridge at Marshalls Creek.
Net	\$433,568- Increase to capital expenditure

<p style="text-align: center;">Cash and Investments Budget Review Statement</p> <p style="text-align: center;">Riverina Water County Council</p> <p style="text-align: center;">Budget review for the quarter ended 30/09/2026</p>									
Description	Previous Year	Current Year Original	Approved Changes	Approved Changes	Revised	Recommended changes	Projected Year End (PYE)	VARIANCE	ACTUAL YTD
	Actual	Budget	Review	Review	Budget	for council resolution	Result	ORIGINAL budget v PYE	
	2025-26 \$000's	2026-27 \$000's	Q 1 \$000's	Q 2 \$000's	\$000's	\$000's	2026-27 \$000's	2026-27 \$000's	2026-27 \$000's
Total Cash, Cash Equivalents & Investments	49,137	36,922	343		37,265	2,718	39,983	3,061	46,130
EXTERNALLY RESTRICTED									
Water Fund					0		0	0	
Sewer Fund					0		0	0	
Developer contributions - General					0		0	0	
Developer contributions - Water					0		0	0	
Developer contributions - Sewer					0		0	0	
Transport for NSW Contributions					0		0	0	
Domestic waste management					0		0	0	
Stormwater management					0		0	0	
Other					0		0	0	
Total Externally Restricted	0	0	0	0	0	0	0	0	0
Cash, cash equivalents & investments not subject to external restrictions	49,137	36,922	343	0	37,265	2,718	39,983	3,061	46,130
INTERNAL ALLOCATIONS									
Employee entitlements	2,574	2,574			2,574		2,574	0	2,574
Plant replacement	2,159	2,159			2,159		2,159	0	2,591
Sales fluctuation	3,000	3,000			3,000		3,000	0	3,000
Water licences	1,779	1,779			1,779		1,779	0	1,779
					0		0	0	
					0		0	0	
Other					0		0	0	
Total Internally Allocated	9,512	9,512	0	0	9,512	0	9,512	0	9,944
Unallocated	39,625	27,410	343	0	27,753	2,718	30,471	3,061	36,186

Developer Contributions Summary																						
Riverina Water County Council																						
Budget review for the quarter ended 30/09/2026																						
Purpose	Opening Balance	Developer Contributions Received										Interest Earned	Interest Earned	Interest Earned	Monetary Amounts Expended	Monetary Amounts Expended	Monetary Amounts Expended	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative Balance of Internal Borrowings (to)/from
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other												
	As at 1 July 2026	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	As at this Q	As at this Q	
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	
Drainage																				0		
Roads																				0		
Traffic facilities																				0		
Parking																				0		
Open space																				0		
Community facilities																				0		
Other																				0		
Total S7.11 Under plans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
S7.11 Not under plans																				0		
S7.12 Levies																				0		
S7.4 Planning agreements																				0		
S64 Contributions	0	1,139												1,139						0		
Other																				0		
Total Developer Contributions	0	1,139	0	0	0	0	0	0	0	0	0	0	0	1,139	0	0	0	0	0	0	0	

R6 Native Title Determination Application — Southern West Yiradyuri/ Wiradyuri/ Wiradjuri People

Organisational Area Corporate Services

Author Edwina Marks, Acting Director Corporate Services

Summary To advise the Board of a registered native title determination application covering Riverina Water's entire area of operations, and to explain the statutory notification process and the decision now required, and to seek the Board's authorisation to become a respondent party to the proceedings.

RECOMMENDATION that Council:

- a) Receive and note the report on the Southern West Yiradyuri/Wiradyuri/Wiradjuri People native title determination application (Federal Court file NSD1851/2025; National Native Title Tribunal reference NC2025/004), and note that Riverina Water has been identified by the Native Title Registrar as a proprietary interest holder within the claim area.
- b) Authorise the Chief Executive Officer to file a Form 5 Notice of Intention to Become a Party with the Federal Court of Australia on or before 25 November 2026, so that Riverina Water is joined as a respondent party to the proceedings.
- c) Notes that Riverina Water does not oppose the recognition of native title, and that its participation as a respondent party will be limited to a watching brief for the purpose of protecting its land, infrastructure, easements, water access entitlements and operational access rights.
- d) Authorise the Chief Executive Officer to seek written confirmation from the NSW Crown Solicitor's Office and Crown Lands as to whether the State of New South Wales' standard schedule of other interests adequately captures the interests of a county council water supply authority.
- e) Authorise the Chief Executive Officer to engage specialist native title legal advice within the delegation limits of the Procurement Policy, to a capped amount of \$20,000 as part of the 2026/27 December quarterly budget review (if required), and to include provision for an ongoing watching brief in future budgets as outlined in the financial implications section of this report.
- f) Authorise the Chief Executive Officer to pursue a coordinated approach with constituent councils and other affected water utilities, including shared legal representation where this is demonstrably cost-effective.

- g) Authorise the Chief Executive Officer to complete a tenure and interests audit of all Riverina Water assets, easements, licences and approvals located within the claim area, and to report the outcome to Council at its October 2027 meeting
- h) Note that Riverina Water will continue to engage directly and respectfully with the Southern West Yiradyuri Clans Land, Water and Sky Country Aboriginal Corporation on cultural heritage, consultation and operational matters, independently of the Federal Court proceedings.
- i) Receives a further report following the first case management hearing, or earlier if a material development arises.

Report

A native title determination application over approximately 55,444 square kilometres of the southern New South Wales Riverina has been accepted for registration by the Native Title Registrar. The claim area encompasses the whole of Riverina Water's supply district.

The Native Title Registrar has formally notified Riverina Water as a proprietary interest holder (Attachment 1). Riverina Water has until 5 November 2026 to file a Form 5 Notice of Intention to Become a Party with the Federal Court. After that date, joining the proceedings requires leave of the Court, which is discretionary and is not granted as a matter of course.

The risk to Riverina Water's existing assets is assessed as low. Native title is extinguished by freehold title and by the valid construction of public works prior to 23 December 1996, and the majority of Riverina Water's bores, reservoirs, treatment plants, depots and trunk mains sit on land where native title has previously been extinguished, noting a determination cannot revive extinguished native title.

The more material consideration is the **future acts** regime, which will affect the timing, cost and process for new works constructed on land where native title may survive — unallocated Crown land, travelling stock reserves, Crown Road reserves, and the beds and banks of the Murrumbidgee River and its tributaries. This is relevant to the long-term capital works programme for Riverina Water.

The cost of joining is modest and reversible. The cost of not joining is the loss of an option that makes it significantly harder for Riverina Water to protect its own interests. On that basis, becoming a respondent party on a limited watching brief is recommended as the prudent and proportionate course. A respondent cannot argue against the claim at large, it can only ensure its own interests are correctly identified and preserved in any determination.

Claim area

The application area covers approximately 55,444 square kilometres extending north of Albury–Wodonga to West Wyalong and to the east of Hay. The relevant local government areas listed on the public notice include the City Councils of Albury, Griffith and Wagga Wagga, the Councils of Edward River, Federation and Murrumbidgee, Cootamundra–Gundagai Regional Council, and the Shire Councils of Balranald, Bland, Carrathool,

Coolamon, Greater Hume, Hay, Junee, Leeton, Lockhart, Narrandera and Temora. Riverina Water's supply district falls wholly within this area.

Background

On 1 October 2025, an application for a determination of native title was filed in the Federal Court of Australia by Bernard Higgins and others on behalf of the Southern West Yiradyuri/Wiradyuri/Wiradjuri People. The respondent is the Attorney General of New South Wales and others.

On 30 April 2026, the Native Title Registrar decided to accept the application for registration, following application of the registration test under sections 190A to 190C of the Native Title Act 1993 (Cth). Details of the application were entered on the Register of Native Title Claims.

Registration does not mean native title has been recognised. It means the claim is properly authorised by the claim group and is sufficiently arguable to activate procedural rights while the matter proceeds. Those rights include the right to be notified of, and in some cases negotiate about, certain future acts within the claim area.

Section 66(3)(a) of the Native Title Act 1993 (Cth) requires the Registrar to notify specified persons, including proprietary interest holders, relevant local government authorities, and any person whose interests may be affected by a determination. By letter dated 5 August 2026, the Tribunal advised that Riverina Water has been identified as a proprietary interest holder within the claim area.

Statutory process and key dates

The steps from here are:

1. Notification period -three months from the notification day, during which persons whose interests may be affected may become a respondent party by filing a Form 5 with the Federal Court.
2. First case management hearing -once the party list is settled, the Court will list the matter and set a program.
3. Connection and tenure work - the claim group prepares anthropological and genealogical evidence; the State analyses tenure history to determine where native title may survive.
4. Mediation and negotiation -claims of this kind are usually resolved by a negotiated consent determination rather than a contested trial, frequently accompanied by an Indigenous Land Use Agreement.
5. Determination - under section 225 of the Native Title Act, the Court's determination must set out the nature and extent of any native title rights, the nature and extent of any other interests in the area, and the relationship between them. Riverina Water's interests would be recorded in the schedule of other interests.

Date	Event
1 October 2025	Application filed in the Federal Court of Australia
30 April 2026	Native Title Registrar accepts the application for registration
5 August 2026	Commencement of Notification period. Tribunal issues notification letter to Riverina Water (dated 26.08.26)
26 August 2026	Notification Letter Attached notifying deadline date as 25 November 2026.
25 November 2026	Final date to file a Form 5 without leave of the Federal Court
2027 onward	Case management, connection evidence, mediation and negotiation
Indeterminate	Consent determination or Court decision — claims of this size commonly take a decade or more

What respondent party status provides

Party status is defensive, which means that a respondent cannot argue against the claim at large, only protect the interests that entitle it to be a party. In practice it provides:

- access to the Court file, the State's tenure analysis and the case management process;
- the right to review and comment on any proposed consent determination, particularly the description of Riverina Water's interests and how native title rights relate to them;
- a seat at mediation and any Indigenous Land Use Agreement negotiations affecting Riverina Water's assets; and
- standing to object if proposed orders would compromise operational access to essential infrastructure.

Two limitations apply. Under section 84(9), the Court is directed to consider removing a party whose interests are already properly represented by another — typically the State, which maintains a standard schedule of other interests covering local government and utility infrastructure. Under section 85A, each party generally bears its own costs, so participation is a recurring budget commitment with no expectation of recovery.

Riverina Water's interests and exposure

Existing assets - assessed as low risk

Native title is extinguished by the grant of freehold title and by the valid construction of public works begun before 23 December 1996. The definition of a valid public work in section 253 of the Native Title Act 1993, expressly includes water infrastructure such as wells and bores, and pipelines as part of buildings and structures. Riverina Water's bores, reservoirs, treatment plants, pump stations, depots and trunk mains will almost invariably sit on land

where native title was extinguished prior to 1996, and a determination cannot revive it. Registered claims of this kind also commonly exclude, in the schedule describing the area claimed, any areas subject to a previous exclusive possession act; whether this claim contains such an exclusion should be confirmed from the register extract as part of the tenure audit.

Future works - the material consideration

Where Riverina Water proposes new works on land in which native title may survive - unallocated Crown land, travelling stock reserves, Crown Road reserves, commons, and the beds and banks of the Murrumbidgee River and its tributaries - the future acts regime under Part 2, Division 3 of the Native Title Act applies. Registered claimants now hold procedural rights in relation to such acts.

For water supply infrastructure, section 24KA (facilities for services to the public) will generally validate the act on a non-extinguishment basis, but triggers notification and comment rights. Compulsory acquisition of an easement engages section 24MD and is a more involved process. The practical effect is on the timing, cost and process of the capital works programme, not on Riverina Water's underlying ability to construct and operate essential infrastructure.

Related but separate regimes

Riverina Water's Aboriginal cultural heritage obligations under the National Parks and Wildlife Act 1974 (NSW) are a distinct statutory regime and continue to apply irrespective of the outcome of this claim. Land claims made by Local Aboriginal Land Councils under the Aboriginal Land Rights Act 1983 (NSW) are also a separate process and should not be conflated with native title.

Options considered

Option	Description	Assessment
1. Join as a respondent on a watching brief	File the Form 5, engage native title counsel on a capped scope, monitor proceedings, and participate only where Riverina Water's interests are directly engaged.	Recommended
2. Join and participate actively	Full participation in case management, mediation and any Indigenous Land Use Agreement negotiation.	Not warranted at this stage
3. Do not join; rely on the State	Seek written confirmation from the NSW Crown Solicitor's Office that the State's standard schedule of other interests captures Riverina Water's interests.	Defensible only after the tenure audit

4. Do not join; engage directly with the claim group	Build a direct relationship with the claim group outside the litigation, covering cultural heritage protocols, consultation and employment.	Should be pursued regardless
--	--	---------------------------------

Basis of the recommendation

Joining now costs a filing and a modest retainer and is reversible, the Court may order that a party cease to be a party on request and may do so in any event under section 84(9) if the State adequately represents Riverina Water's interests, at no material loss. Declining, costs nothing today but makes it significantly harder to protect Riverina Water's interests if required. Given that the claim covers the entirety of Riverina Water's operating area, that the proceedings will run over a period in which significant headworks and trunk main renewals are programmed, paying a modest premium to preserve a seat at the table is proportionate. Not joining would be defensible and less costly only if an audit establishes that every material asset sits on freehold or validly constructed pre-1996 public works land and the State confirms in writing that its schedule of other interests captures a county council water authority, neither of which can be established with any clarity before the statutory deadline.

Next steps

Action	Responsibility	Commence
The 3-month notification window and deadline with the National Native Title Tribunal	CEO	5 August 2026 to 5 November 2026, letter now 25.011.26
Obtain the register extract and spatial data for NC2025/004 and overlay the claim boundary on the asset GIS	Assets	End October 2026
Commence the tenure and interests audit of all assets, easements, licences and approvals in the claim area	Assets	End October 2026
Obtain quotations for specialist native title representation; approach constituent councils regarding a shared retainer	CEO	23 October 2026
Review the 10-to-20-year capital works programme for works on potentially non-extinguished land	Dir Engineering	November 2026
File the Form 5 Notice of Intention to Become a Party with the Federal Court	CEO	By 25 November 2026* as per letter
Report back to the Board on the tenure audit outcome and revised risk position	CEO	Interim report June 2027.

Alternative resolution to not become a respondent party - Option B.

Should the Board determine not to become a respondent party, the following alternative resolution is offered. The Board should be aware that this course forecloses participation after 25 November 2026 other than with leave of the Federal Court.

That Council:

1. Receive and note the report on the Southern West Yiradyuri/Wiradyuri/Wiradjuri People native title determination application (Federal Court file NSD1851/2025; National Native Title Tribunal reference NC2025/004).
2. Determines not to file a Form 5 Notice of Intention to Become a Party, on the basis that Riverina Water's interests are expected to be adequately represented by the State of New South Wales.
3. Authorise the Chief Executive Officer to seek written confirmation from the NSW Crown Solicitor's Office and Crown Lands that the State's schedule of other interests adequately captures Riverina Water's land, infrastructure, easements and water access entitlements, and to place that confirmation on the corporate record.
4. Authorise the Chief Executive Officer to complete a tenure and interests audit of all Riverina Water assets within the claim area, and to report back to the Board should the audit identify a material interest that may not be adequately protected.
5. Notes that any subsequent application to be joined as a party would require leave of the Federal Court under section 84(5) of the Native Title Act 1993 (Cth), which is discretionary and is not granted as a matter of course.
6. Authorise the Chief Executive Officer to engage directly with the Southern West Yiradyuri Clans Land, Water and Sky Country Aboriginal Corporation on cultural heritage, consultation and operational matters.

› R6.1 National Native Title Tribunal - NSD1851/2025 [↓](#)

Strategic Alignment

Our Community

Actively support and contribute to our community

Financial Implications

Filing a Form 5 is administrative and the Federal Court fee, is expected to be nominal. Legal cost estimates are in the vicinity of \$20,000 in 2026.27 with an allocation of \$10,000 per annum thereafter.

Item	Timing	Indicative cost
Initial specialist advice and preparation of the Form 5	2026/27	\$10,000 - \$15,000
Tenure and interests audit (internal GIS and property resources, plus external title searching)	2026/27	\$5,000
Ongoing watching brief — annual	2027/28 onward	\$10,000 per annum

Contingency for active participation if required	As required	\$30,000 - \$60,000
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Note Costs in line 1 and 4 may be materially reduced through a shared retainer with constituent councils, several of which have been separately notified. Under section 85A of the Act, each party ordinarily bears its own costs, so no recovery should be assumed.

REROC have proposed and commenced a collaborative approach to this matter, and the CEO has agreed that Riverina Water be actively involved in that process, which it is expected will keep initial costs (as outlined in the table above at the lower range of estimates.

Workforce Implications

Not applicable

Risk Considerations

The environment	
Low	Riverina Water has a low tolerance for risks that adversely impacts the environment. Riverina Water will ensure engagement with First Nations People and successful delivery of our objectives without negative environmental impacts.

Risk Alignment

Risk Alignment	Rating	Treatment
Riverina Water's interests are not accurately recorded in the determination, creating uncertainty over access to assets	Medium	Join as a respondent party; review the draft determination and the schedule of other interests
The deadline passes and Riverina Water must seek leave to join, which is refused or granted on conditions	Medium	File the Form 5 before 5 November 2026
Capital works on Crown land, road reserves or riverbeds are delayed by future act procedures	Medium	Complete the tenure audit; build future act timeframes into the capital works programme
Legal costs escalate beyond budget over a long-running matter	Medium	Capped scope; watching brief only; shared retainer with constituent councils; annual review
Existing infrastructure is affected by a determination of native title	Low	Extinguishment over freehold and public works; confirm through the tenure audit

Participation is perceived as opposition to the claim, damaging community relationships

Low

State the limited and non-opposing basis of participation on the record; maintain direct engagement with the claim group

Legal, policy and statutory implications

- Native Title Act 1993 (Cth) — sections 66, 84, 85A, 190A–190C, 225, 253 and Part 2 Division 3 (future acts).
- Local Government Act 1993 (NSW) — Riverina Water's functions as a county council constituted for water supply.
- Water Management Act 2000 (NSW) — water access licences and works approvals held within the claim area.
- National Parks and Wildlife Act 1974 (NSW) — Aboriginal cultural heritage obligations, which apply independently of this matter.

Specialist native title advice should be obtained before the Form 5 is filed.

Consultation and engagement

The following consultation is proposed:

- Constituent councils — Wagga Wagga City Council, Lockhart Shire Council, Federation Council and Greater Hume Shire Council have each been separately notified. As described above, REROC has arranged a coordinated approach. Local Government NSW has previously coordinated council respondents in native title matters.
- NSW Crown Solicitor's Office and Crown Lands — to confirm the scope of the State's schedule of other interests.
- Southern West Yiradyuri Clans Land, Water and Sky Country Aboriginal Corporation — direct engagement on cultural heritage, consultation protocols and operational matters, independent of the proceedings.
- NTSCorp — the native title service provider for New South Wales.



National
Native Title
Tribunal

Reference: NC2025/004

5 August 2026

Riverina Water County Council
91 Hammond Avenue
Wagga Wagga NSW 2650

Dear Sir or Madam

NSD1851/2025 Bernard Higgins & Ors on behalf of the Southern West Yiradyuri/Wiradyuri/Wiradjuri People v Attorney General of New South Wales & Ors (Southern West Yiradyuri/Wiradyuri/Wiradjuri) (NC2025/004)

On 23 April 2026, the above native title determination application was filed in the Federal Court of Australia (**Federal Court**).

The *Native Title Act 1993* (Cth) (**Act**) requires the Federal Court to give the application to the Native Title Registrar (**Registrar**) to consider for registration. On 30 April 2026, the Registrar decided to accept the application for registration. This means that details of the application were entered on the Register of Native Title Claims. The native title claimants can now exercise certain rights under the Act, including the right to negotiate about certain proposed acts in the area covered by the application.

Once the registration decision is made, the Registrar is required to notify certain people and organisations of the details of the application. Under s 66(3)(a) of the Act, those people and organisations include:

- any proprietary interest holders in the area covered by the application;
- any registered native title claimants and registered native title bodies corporate in the area covered by the application;
- any relevant representative Aboriginal and Torres Strait Islander bodies;
- the Commonwealth Minister;
- any relevant local government authorities; and
- any person whose interests may be affected by a determination in relation to the application.

Riverina Water County Council has been identified as a proprietary interest holder in the area covered by the above application.

A copy of the public notice is enclosed to provide you with the details of the application. The notice also indicates that under the Act, there can be only one determination of native title for a particular area. If a person with native title rights and interests does not become a party to the application, there may be no other opportunity for the Federal Court, in making its determination, to take into account those native title rights and interests in relation to the area concerned.

The Act requires that the application be notified for a period of three months. The notification day for this application is **26 August 2026**.



Level 5, Harry Gibbs Commonwealth Law Courts, 119 North Quay, BRISBANE QLD 4000 | PO Box 12440, George Street Post Shop, BRISBANE QLD 4003
Email Enquiries@nntt.gov.au | Telephone +61 7 3052 4040 | www.nntt.gov.au

If you wish to become a respondent party to this application, you must file a Form 5 (Notice of Intention to become a Party) with the Federal Court **on or before 25 November 2026**, being three months from the notification day. After this date, you will need to seek leave from the Federal Court to become a party. For information regarding how to file a Form 5, please visit the Federal Court's website www.fedcourt.gov.au or call 1300 720 980.

The National Native Title Tribunal cannot provide legal advice, however should you require further information about native title please email claimsassistance@nntt.gov.au or visit our website www.nntt.gov.au.

You may wish to contact your relevant state or territory government to confirm whether your interest is affected by this application, and seek independent legal advice about whether you should apply to the Federal Court to become a party.

Yours faithfully



Sylvia Jagtman
Senior Officer – Legal & Compliance

Tel: (07) 3052 4248

Email: sylvia.jagtman@nntt.gov.au

Encl. Copy of Public Notice

Notice of an application for determination of native title in New South Wales

Notification day: 26 August 2026

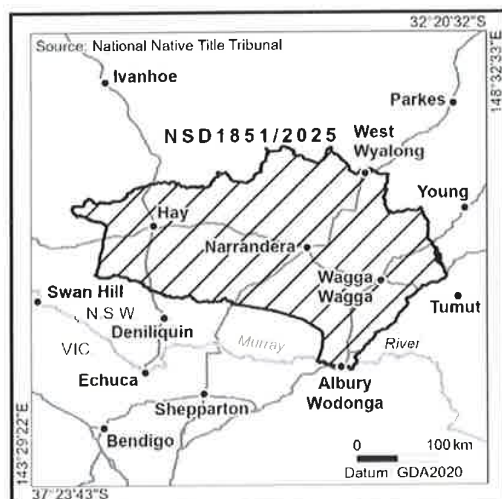


National Native Title Tribunal

This is an application by a native title claim group which is asking the Federal Court of Australia (Federal Court) to determine that the group holds native title in the area described below.

If you want to become a party to this application, you must file a Form 5 (Notice of Intention to become a Party) with the Federal Court, **on or before 25 November 2026**. Further information regarding how to file a Form 5 is available from www.fedcourt.gov.au. After **25 November 2026**, you will need to seek leave from the Federal Court to become a party.

Under the *Native Title Act 1993* (Cth) there can be only one determination of native title for a particular area. If a person with native title rights and interests does not become a party to this application, there may be no other opportunity for the Federal Court, in making its determination, to take into account those native title rights and interests in relation to the area concerned.



Application name: Southern West Yiradyuri/Wiradyuri/Wiradjuri People

Federal Court File No: NSD1851/2025

Date filed: 1 October 2025

Registration test status: The Native Title Registrar has **accepted** this application for registration

Description of area: The application area covers about 55,444 sq km and is located in the southern NSW Riverina region area extending north of Albury-Wodonga to West Wyalong and east of Hay

Relevant LGAs: City Councils of Albury, Griffith and Wagga Wagga, Councils of Edward River, Federation and Murumbidgee, Cootamundra-Gundagai Regional Council, Shire Councils of Balranald, Bland, Carrathool, Coolamon, Greater Hume, Hay, Junee, Leeton, Lockhart, Narranderra and Temora

For assistance and any further information about this application, including the description of the area, call Sylvia Jagtman on 07 3052 4040 or visit www.nntt.gov.au.

R7 Draft Fraud & Corruption Prevention Control Policy

Organisational Area Corporate Services

Author Edwina Marks, Acting Director Corporate Services

Summary The Fraud & Corruption Prevention Control Policy outlines Riverina Water's framework for preventing, detecting and responding to fraud and corruption, reinforcing a zero-tolerance approach across all operations. It supports strong governance and ethical conduct by establishing clear responsibilities, controls and processes to protect organisational integrity and ensure compliance with relevant legislation, including the Independent Commission Against Corruption Act 1988.

RECOMMENDATION that Council:

- a) Note that no submissions were received during the exhibition period in May 2026
- b) Adopt the Fraud & Corruption Control Policy as presented
- c) Rescind all previous versions of the Fraud & Corruption policy

Report

The Fraud and Corruption Control Policy was presented to council for endorsement prior to public exhibition in April 2026. The policy was endorsed under resolution 26/056 and subsequently went on public exhibition until 31 May 2026.

R8 Draft Fraud & Corruption Prevention Control Policy

26/001 RESOLVED:

On the Motion of Board Members G Davies and B Liston

That Council:

- a) Endorse the draft Fraud & Corruption Control Policy and place it on public exhibition until 31 May 2026 and invite public submissions on the draft policy during that time; and
- b) Receive a further report following the public exhibition and submission period:
 - i. Addressing any submissions made in respect of the proposed policy
 - ii. Proposing adoption of the policy unless there are any recommended amendments deemed to be substantial and requiring a further public exhibition period.

CARRIED

No submissions were received during that time, however it was not brought back to Council for adoption following this process. This report now recommends adoption of the policy noting that no submissions were received during the exhibition period.

› **R7.1 Draft Fraud & Corruption Prevention Control Policy** [↓](#)

Strategic Alignment

Our Operations

Provide effective leadership and governance

Financial Implications

Not applicable.

Workforce Implications

Not applicable.

Risk Considerations

Corporate Governance and Compliance	
No appetite	Fraud and Corruption - Riverina Water has a no appetite in relation to misconduct, fraud, or corruption. Proper process would be followed to ensure thorough investigation and cooperation with relevant authorities.

Risk Alignment

Adoption of this policy aims to mitigate fraud, corruption, financial and reputational risks by establishing clear controls, reporting obligations and investigation processes, ensuring compliance with relevant legislation including the Independent Commission Against Corruption Act 1988.



Fraud and Corruption Prevention and Control Policy

Purpose

This policy outlines Riverina Water's commitment to the prevention, deterrence, detection and investigation of all forms of fraud and corrupt conduct. It ensures the appropriate mechanisms are in place to protect the integrity, security and reputation of Riverina Water.

Policy Statement

Riverina Water will not tolerate any form of fraudulent or corrupt conduct by staff, board members, committee members, contractors, consultants and volunteers.

Riverina Water is committed to the:

- Development and maintenance of a sound ethical culture supported by appropriate policies, procedures and strategies that prevent fraudulent and corrupt behaviour.
- Regular review of fraud and corruption risk assessments to identify circumstances in which fraud and corruption could occur.
- Implementation of fraud and corruption prevention and mitigation procedures in day-to-day operations.
- Use of formal procedures for the investigation of allegations of corrupt and fraudulent behaviour.
- Maintenance of processes and procedures that encourage all business dealings with tenderers, suppliers, consultants and contractors to be conducted in an ethical manner.
- Ongoing education and training of all Riverina Water officers and board members in relation to their obligations in combating dishonest and fraudulent behaviour.

Scope

This policy applies to all Riverina Water officials – board members, committee members, staff, contractors, consultants and volunteers.

Definitions

Act	The Local Government Act (LGA) 1993
-----	-------------------------------------



Code of Conduct	Riverina Water Code of Conduct Policy 1.01
Corruption	<p>The ICAC Act 1988 sections 7, 8 and 9 defines corruption as:</p> <ul style="list-style-type: none"> • Any conduct of any person (whether or not a public official) that adversely affects, or that could affect, either directly or indirectly, the honest or impartial exercise of official functions by any public official, any group or body of public officials or any public authority; or • Any conduct of a public official that constitutes or involves the dishonest or partial exercise of any of their official functions, or • Any conduct of a public official or former public official that constitutes or involves a breach of public trust; or • Any conduct of a public official or former public official that involves the misuse of information or material that they have acquired during their official functions, whether or not for their benefit or the benefit of any other person.
Fraud	Can be defined as a deliberate and premeditated turn of events which involves the use of deception to gain advantage from a position of trust and authority. The type of events includes acts of omission, theft, the making of false statements, evasion, manipulation of information and numerous other acts of deception (Audit Office of NSW).
Regulation	The Local Government (General) Regulation 2021
Riverina Water official	Includes Board members, Committee members, members of staff, volunteers and delegates of Riverina Water.



1. Principles

Riverina Water's Fraud and Corruption Prevention and Control Policy is based on the fraud control framework identified by the Audit Office of NSW. The fraud control framework has ten key attributes, which sit within the themes of prevention, detection and response.

The ten attributes of fraud control are:

Attribute		Theme
1	Leadership	Prevention
2	Ethical framework	Prevention, Detection, Response
3	Responsibility structures	Prevention, Detection, Response
4	Policy	Prevention
5	Prevention systems	Prevention
6	Fraud awareness	Prevention, Response
7	Third party management systems	Prevention, Response
8	Notification systems	Detection, Response
9	Detection systems	Detection
10	Investigation systems	Response

The implementation of the 10 key attributes are detailed further in the Fraud and Corruption Prevention and Control Plan.

2. Responsibilities

Riverina Water officials are responsible for reporting cases of suspected fraud or corrupt conduct as soon as practicable. They have a responsibility to act honestly and to follow diligently Riverina Water's policies and procedures to prevent and mitigate fraud and corruption.



The CEO is ultimately responsible for the prevention, detection and reporting of fraud and corruption through the implementation of appropriate and effective internal control systems. The CEO must report possible corrupt conduct to the Independent Commission Against Corruption (ICAC) pursuant to the ICAC Act 1988.

The CEO, directors, managers and supervisors are also responsible for the prevention, detection and reporting of fraud and corrupt conduct by ensuring:

- Their personal behaviour demonstrates a commitment to the highest possible ethical and moral standards for, with and on behalf of Riverina Water
- There are mechanisms in place within their area of control to assess the risk of fraud and corrupt conduct and to manage such risks by appropriate internal controls.
- The promotion of employee awareness and training/education on the prevention of fraud and corruption.
- Compliance with all relevant policies and practices.
- Reporting of any fraud or corruption matters in line with the internal reporting policy and Riverina Water Code of Conduct.
- Reasonable steps are undertaken to ensure that Riverina Water contractors adhere to the provisions of this policy.

All Riverina Water officials are responsible for:

- Performing their functions and duties with diligence, honesty, integrity and impartiality.
- Complying with this policy and all legislative requirements to ensure they are not participating in corrupt or fraudulent behaviour.
- Reporting any suspicion of fraudulent or corrupt behaviour to the CEO, the appropriate Director or manager, or the Chairperson if such behaviour concerns the CEO, or by utilisation of Riverina Water's Internal Reporting Policy.
- Reporting any identified weaknesses in internal controls that could potentially facilitate a fraudulent or corrupt act.

Riverina Water officials should read Riverina Water's Internal Reporting Policy in relation to the protection afforded those who report or disclose information for specified matters (such as fraud and corruption) internally or to external agencies.

The Director Corporate Services will instigate a review of Riverina Water's fraud and corruption risk and control strategies every four years. The Director Corporate Services will ensure that



periodic and comprehensive risk assessments are conducted by relevant managers of each area of operation pursuant to Riverina Water's Enterprise Risk Management policy.

Regular internal audits will be conducted to test the fraud and corruption control plan.

3. Investigation of alleged fraudulent behaviour and corruption

Riverina Water has zero tolerance for corrupt or fraudulent behaviour.

All possible corruption matters involving Riverina Water officers have a mandatory statutory reporting requirement to ICAC. The ICAC or Riverina Water itself can also seek criminal prosecutions by reporting fraud and other corruption matters to the NSW Police Service.

The CEO must make an initial determination as to whether the matter in question concerns or may concern corrupt conduct. This may entail their own analysis of the circumstances surrounding the matter or utilising another staff member or an investigator to carry out preliminary enquiries on which to base the determination.

After formal notification by the CEO, the ICAC will normally determine if they will investigate the alleged corruption matter. Alternatively, the ICAC may instruct Riverina Water to carry out their own investigation and report the findings to the ICAC. In such circumstances an experienced and suitably qualified investigator should be engaged for the process, which will be appropriately documented.

All investigations will be conducted confidentially, fairly, and objectively.

Staff found guilty of such matters will face disciplinary matters pursuant to the Code of Conduct and the 2025 Riverina Water Enterprise Award.

4. Policy Implementation

4.1 Fraud and Corruption Prevention Training

Riverina Water acknowledges that a high level of awareness amongst all Riverina Water officers in relation to fraud and corruption issues is an essential element in identifying and combatting such behaviours. Awareness training will be implemented through:

- New employee induction
- New Board member induction.
- Regular refresher training.
- Fraud and Corruption prevention information disseminated to staff



4.2 Fraud and Corruption Mitigation Practices

Riverina Water recognises that appropriate policies and procedures must be implemented in operational areas to regulate and enable the monitoring of activities. These areas include but are not limited to:

Risk Management

- Risk Assessment pursuant to the Riverina Water Enterprise Risk Management Framework and Plan.

Finance

- Financial Processing Procedures and system controls
- Corporate Credit Card Policy
- Procurement Policy
- Asset Disposal Policy
- Debt Management and Hardship Policy

Governance

- Board Members' Expenses and Facilities Policy
- Secondary Employment Policy
- Internal Reporting Policy
- Compliance Policy
- Related Parties Disclosures Policy

Ethics

- Code of Conduct
- Fraud and Corruption Prevention & Control Policy
- Statement of Business Ethics



Policy number	1.14
Responsible area	CEO/Governance
Approved by	Riverina Water Board – Res 23/012
Approval date	23 February 2023
Legislation or related strategy	Local Government Act 1993 Independent Commission Against Corruption Act 1988 Public Interest Disclosure Act 1994 NSW
Documents associated with this policy	Code of Conduct Board Member Access to Information and Premises Policy Internal Reporting Policy Enterprise Risk Management Policy Corruption Prevention and Fraud control plan Enterprise Risk Management Plan Cash Handling Procedures Corporate Credit Card Policy Board Member Expenses and Facilities Policy. Secondary Employment Policy. Statement of Business Ethics Procurement Policy



Asset Disposal Policy

[Debt Management & Hardship Policy](#)

[Compliance Policy](#)

[Related Party Disclosures Policy](#)

Policy History

14 December 2012 – Adopted 5.29 Res: 12/172

22 November 2013 – Name changed

15 October 2014 – Revised Res 14/132

28 October 2020 – Revised Res 20/110

Review Schedule

Every Board term – Feb 2026

Policy details may change prior to review date due to legislative or other changes, therefore this document is uncontrolled when printed.

END OF POLICY STATEMENT

R8 Draft Equal Employment Opportunity Policy And EEO Management Plan

Organisational Area Corporate Services

Author	Edwina Marks, Acting Director Corporate Services and Susan Weston, People & Culture Business Partner
Summary	The Equal Employment Opportunity Policy and Management Plan are scheduled for review. This report recommends the endorsement of the updated draft policy and plan by the Board.

RECOMMENDATION that Council:

- a) Endorse the Equal Employment Opportunity Policy and Equal Employment Opportunity Management Plan and place them on public exhibition for a period of 28 days (until 19 November 2026) and invite public submissions on the drafts during that time in accordance with Section 160 of the Local Government Act 1993; and
- b) If no submissions are received during the exhibition period, the draft Policy and management plan be deemed adopted as exhibited, without the need for a further report to Council; or
- c) If submissions are received, a further report be presented to Council for consideration prior to adoption

Report

Riverina Water is committed to providing a workplace that is free from discrimination, harassment, and bullying, and where all employees and applicants have equal access to employment opportunities. The existing EEO Policy has been reviewed and updated to ensure ongoing compliance with relevant state and federal legislation, and to align with contemporary best practices in workforce diversity and inclusion.

Background

Council's EEO Policy and management plan are subject to regular review cycles to ensure they remain effective, compliant, and reflective of organisation values. The policy serves as a foundational document for Council's EEO Management Plan, and they are required under sections 344, 245, 246 and 347 of the *Local Government Act 1993 (NSW)*. The last comprehensive review of this policy was conducted in 2015.

Key updates and amendments in this revision include:

Legislative Alignment: Updated references to current state and federal anti-discrimination legislation.

Clarity of Responsibilities: Refined definitions of the roles and expectations for the Board, management, and all staff members in maintaining an equitable workplace.

Modernised Language: More inclusive and contemporary terminology regarding diversity, inclusion, and psychological safety.

Reporting Pathways: Clarified internal mechanisms and procedures for reporting any breaches of the policy, aligning them with current grievance handling protocols.

- › **R8.1** **Draft EEO Policy Board Revision** [↗](#)
- › **R8.2** **Draft EEO Management Plan Board Revision** [↗](#)

Strategic Alignment

Our People

Foster unity of belonging and purpose

Financial Implications

N/a

Workforce Implications

Internal consultation has occurred through Manex, the SCC and the CEO.

Risk Considerations

People - Workforce planning	
High	Riverina Water has a high appetite for the attraction and retention of staff, workforce flexibility, innovation, and future workforce planning.

Risk Alignment

Adopting this policy and management plan ensures Riverina Water remains compliant with sections section 344, 345, 346 and 347 of the *Local Government Act 1993 (NSW)*, the *Anti-Discrimination Act 1977 (NSW)*, and federal legislation. Up-to-date policies and plans mitigate the risk of industrial disputes and legal liability.



Equal Employment Opportunity

Purpose

Riverina Water seeks to provide an environment where everyone feels welcome, are treated fairly and with respect, and are free from unlawful discrimination, harassment, sexual harassment, vilification, bullying or victimisation. Our aim is to ensure that when employment decisions are made, they are based **on merit and capabilities that** an individual may possess. Riverina Water also recognises its positive duty under *the Sex Discrimination Act 1984* (Commonwealth) to take reasonable and proportionate measures to eliminate, as far as possible, discrimination, sexual harassment, sex-based harassment, hostile work environments on the ground of sex, and related victimisation.

Policy Statement

Riverina Water is committed to ensuring the principles of Equal Employment Opportunity (EEO), fair treatment and non-discrimination and will promote EEO and fulfil its obligations as outlined in relevant legislation, including its obligations under the Local Government Act 1993 in respect of Target Groups (See Definitions). .

- Employment decisions are based on merit, capability and performance.
- Workplace practices, policies and procedures are fair, equitable and consistently applied.
- The work environment is free from discrimination or harassment and bullying and values diversity and inclusion.
- An EEO Management plan will be kept and reviewed periodically at least every four (4) years.

Scope

This policy applies to all employees, Board members, members of committees, agents and contractors of Riverina Water, collectively referred to in this policy as '*workplace participants*', and extends to all work-related locations and functions. It applies to conduct in digital environments (email, messaging platforms and social media) where there is a connection with work.

EEO laws apply to all areas of employment as well as the provision of services.

Definitions

In relation to this Policy:

Riverina Water	This means 'Riverina Water County Council'.
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Bullying	Repeated, unreasonable behaviour directed at a person or group that creates a risk to health and safety. Detail on how bullying-type conduct, including single serious incidents, is assessed is set out in the Respect at Work Procedure.
Discrimination	Treating a person or group less favourably because of a background or personal characteristic protected by law (for example race, sex, age, disability, religion, carer or family responsibilities, or association with a person who has such an attribute). May be direct (an outright less-favourable act), indirect (a requirement that disadvantages a particular group), or systemic (a pattern arising from both). Managers should consider reasonable adjustments (e.g. for disability, pregnancy or religious observance) when setting requirements, to reduce indirect discrimination risk.
Harassment	Unwelcome behaviour that intimidates, offends or humiliates a person, whether or not repeated or intended.
Hostile work environment on the ground of sex	A work environment that is offensive, intimidating or humiliating because of a person's sex — a distinct category of unlawful conduct under the Sex Discrimination Act 1984 (Cth), separate from sexual harassment.
Sexual Harassment	Unwelcome conduct of a sexual nature where there is a reasonable possibility that the person being harassed would be offended, humiliated or intimidated by the behaviour, whether or not intended.
Target Groups	As identified under the Local Government Act 1993 (ss 344–345): women, members of racial minorities, and persons with disabilities. Riverina Water's EEO Management Plan sets out specific initiatives, workforce data and reporting for these groups; this Policy sets the rules, the Management Plan sets the program.
Vexatious Complaint	A complaint made in bad faith, with no reasonable prospect of a misconduct finding, intended to annoy, harass or retaliate.
Victimisation	Retaliation against a person because they have made, or are believed to intend to make, a complaint or assisted in an investigation. Unlawful.



Vilification	A public act inciting hatred, serious contempt or severe ridicule of a person or group on grounds prohibited by law (including race and, in NSW, certain other grounds). A serious breach that will not be tolerated.
Workplace Bullying	Workplace bullying is a repeated, unreasonable behaviour, that is directed towards a person or a group of people and creates a risk to their health and safety.
Workplace Participants/ People Leader	Workers including employees, agents, board members, committee members, contractors, at the workplace under the management and control of Riverina Water. People leaders are direct supervisors, managers and executives.

Principles

1. Discrimination, vilification, harassment (including sexual harassment), bullying and victimisation are unlawful and will not be tolerated. They can occur even without intent, and a single serious incident may still breach the Code of Conduct or WHS duties even where it does not meet a legal threshold of 'repeated' conduct. Definitions and examples of each are set out above and in the Respect at Work Procedure; workplace participants should refer to that Procedure for practical guidance on recognising and reporting these behaviours. Riverina Water is committed to preventing sexual harassment and hostile work environments, not only responding to complaints after they arise.
2. **Expectations and responsibilities**

Workplace Participants

All workplace participants must: understand and comply with this Policy; treat others with fairness, courtesy, dignity and respect; not engage in, assist or encourage unlawful conduct; report unlawful conduct they experience or witness; and maintain confidentiality if involved in a complaint. Workplace participants may be personally and legally liable for unlawful conduct.

3. Resolving Issues under this Policy

Workplace participants who experience or witness conduct contrary to this Policy should report it to their People Leader or the People & Culture Team. Complaints may be resolved informally or formally, in accordance with Riverina Water's Grievance Procedure, Respect at Work Procedure, Complaints Management Policy. **Complaints may also be made as protected disclosures under the Public Interest Disclosures Policy.** Outcomes depend on the findings, nature and circumstances of the matter and may include training, mediation, corrective action or, where serious misconduct is found, disciplinary action including

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termination. Parties will, as far as reasonably possible, be informed of the outcome of a complaint that directly affects them, while confidentiality is maintained. A workplace participant may seek assistance from an external body (for example the Industrial Relations Commission, the Australian Human Rights Commission or Anti-Discrimination NSW) at any stage. Support is available at any time through the Employee Assistance Program.

A complaint that is not substantiated will not of itself result in disciplinary action. However, a complaint found to have been made knowingly that is false, maliciously or in bad faith may result in disciplinary action up to and including termination of employment, or termination of or non-renewal of a contract or engagement.

Policy Implementation, Monitoring and Non-Compliance

People & Culture will provide training on this Policy and related obligations and will report annually on EEO outcomes through Riverina Water's EEO Management Plan and Annual Report. Any suspected or known non-compliance with this Policy will be reported to the CEO.

Policy number	1.21
Responsible area	CEO/People & Culture
Approved by	Riverina Water Board Res
Approval date	CEO 23.09.26 and 22 October Board Meeting
Legislation or related strategy	<p>Riverina Water County Council Enterprise Award 2025 (and its replacement)</p> <p><i>Anti-Discrimination Act 1977 (NSW)</i></p> <p><i>Age Discrimination Act 2004 (Cth)</i></p> <p><i>Australian Human Rights Commission Act (1986) (Cth)</i></p> <p><i>Disability Discrimination Act 1992 (Cth)</i></p> <p><i>Local Government Act 1993 (NSW) (inc ss344-345 EEO Management Plan)</i></p> <p><i>Racial Discrimination Act 1975 (Cth)</i></p> <p><i>Sex Discrimination Act 1984 (Cth)</i></p>

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Crimes Inciting Racial Hatred) Act 2025 (NSW)

Respect @ Work reforms and positive duty guidance (Australian Human Rights Commission)

Documents associated with this policy	<i>Code of Conduct Policy</i>
	<i>Complaints Management Policy</i>
	<i>Grievance Procedure</i>
	<i>Respect at Work Procedure</i>
	<i>Recruitment Policy and Procedure</i>
	<i>Higher Duties and Secondment Procedure Equal Opportunity Management Plan</i>
	<i>Internal Reporting (Protected Disclosures) Policy</i>
	<i>RWCC Employee Information and Communication Device Acceptable Usage Agreement.</i>
Policy history	Vers 6 - 20 October 2022 (Res 22/195)
	Vers 5 – 22 Feb 2017 (Res 17/18)
	Vers 4 – 24 June 2015 (Res 15/86)
	Vers 3 – 27 June 2012 (Res 12/71)
	Vers 2 – 7 Dec 2007 (Res 07/108)
	Vers 1 – 19 Oct 2005 (Res 05/86)
	Original 27 Aug 1997 (Res 97/57)
Review schedule	4 years

Policy details may change prior to review date due to legislative or other changes, therefore this document is uncontrolled when printed.

END OF POLICY STATEMENT

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Equal Employment Opportunity Management Plan 2026–2030

Riverina Water

Policy No. [to be assigned] | Version 1.0 | Effective [Month] 2026 | Next review: 2030

1 A Message from the CEO

Riverina Water's Equal Employment Opportunity (EEO) Management Plan is an important document for our organisation. It reflects our ongoing commitment to diversity, equity and inclusion, and ensuring a workplace that is free from discrimination and harassment for current and prospective employees.

Riverina Water recognises that promoting EEO in all that we do is essential to achieving better outcomes for our people, the communities we serve, and our organisation. By embracing diversity in all its forms, we strengthen our decision-making, build a more resilient workforce, and create an environment where every employee feels valued, respected and supported to reach their potential.

Through this Plan, Riverina Water is committed to building a workforce that reflects the diversity of the communities we serve, and to providing a working environment that is safe, fair, and free from discrimination, harassment and victimisation.

Andrew Crakanthorp

Chief Executive Officer

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3 Introduction

This Equal Employment Opportunity Management Plan 2026–2030 (the Plan) has been developed in accordance with Riverina Water's Equal Opportunity Policy (1.21) and the requirements of the Local Government Act 1993 (NSW).

The Plan sets out the workforce practices, initiatives and actions Riverina Water will implement over the next four years to eliminate discrimination and harassment; promote diversity and inclusiveness and build a culture of respect.

Related Policies and Procedures

This Plan should be read alongside the following Riverina Water policies and procedures:

- Code of Conduct (1.01)
- Equal Opportunity Policy (1.21)
- Respect at Work Procedure (HR.04)
- Recruitment and Selection Policy (3.12)
- Recruitment Procedure
- Higher Duties and Secondment Procedure
- Employee Education and Training Internal Policy (3.26)

Strategic Alignment

Diversity, Equity and Inclusion is a key pillar of Riverina Water's Strategic Workforce Plan, alongside other initiatives that address the needs of specific priority groups in greater depth:

- Reconciliation Action Plan (RAP) – which supports Riverina Water's commitment to reconciliation with Aboriginal and Torres Strait Islander people.

- Disability Inclusion Action Plan (DIAP) – sets out Riverina Water's commitments to removing barriers to employment and improving accessibility and inclusion for people with disability.

Where an action in this Plan relates to Aboriginal employment or disability inclusion, the RAP or DIAP is the primary reference point for detailed targets, initiatives and reporting; this Plan supports and aligns with those commitments rather than duplicating them.

Riverina Water is also an endorsed employer with WORK180, reflecting external validation of its commitment to providing an equitable and supportive workplace for women; maintaining this endorsement is one measure of this Plan's effectiveness.

4 Legislative Context

Riverina Water is required under the Local Government Act 1993 (NSW) to 'eliminate the absence of discrimination in employment on the grounds of race, sex, marital status and disability' and 'to promote equal employment opportunity (EEO) for women, members of racial minorities and persons with disabilities in councils', and to prepare and implement an EEO Management Plan (sections 344–345).

Other legislation which underpin the requirement for EEO in the workplace include:

- Industrial Relations Act 1996 (NSW)
- NSW Anti-Discrimination Act 1977
- Racial Discrimination Act 1975 (Cth)
- Sex Discrimination Act 1984 (Cth)
- Age Discrimination Act 2004 (Cth)
- Disability Discrimination Act 1992 (Cth)
- Australian Human Rights Commission Act 1986 (Cth)

Riverina Water is also bound by the Anti-Discrimination clause of the Riverina Water County Council Enterprise Award 2025, which gives effect to the object in section 3(f) of the Industrial Relations Act 1996 (NSW) to prevent and eliminate discrimination in the workplace on the grounds of race, sex, marital status, disability, homosexuality, transgender identity, age and responsibilities as a carer.

5 EEO Principles

Riverina Water is committed to providing a working environment that is safe, fair and rewarding for all employees. This applies to all facets of employment. Consistent with the Local Government Act 1993 and relevant legislation, Riverina Water works to eliminate discrimination on the grounds of:

- Sex
- Gender identity, intersex status, transgender status, homosexuality, sexual orientation
- Pregnancy
- Breastfeeding
- Race (including colour, nationality, descent, ethnic or ethno-religious background)
- Religion or religious belief
- Age
- Marital or domestic relationship status
- Disability
- Carers' responsibilities
- Infectious disease status (eg HIV/AIDS)

To give effect to these principles, Riverina Water will:

- Promote workplace standards where employees treat each other with respect through ethical behaviour, fairness, transparency and open communication.
- Take all reasonable steps to provide a working environment that is free from bullying, harassment, discrimination and victimisation.
- Adhere to a transparent, merit-based recruitment and selection process that ensures fairness and equity.
- Provide training and awareness to employees regarding Riverina Water's commitment to the prevention and management of bullying, harassment, discrimination and victimisation in the workplace, and monitor performance in this area.
- Provide a confidential grievance process where employees are comfortable and confident to make enquiries and complaints about bullying, harassment, discrimination and victimisation in the workplace.

- Ensure no employee is victimised for making, or being involved in, a complaint of unlawful discrimination or harassment.

These principles are given effect through Riverina Water's Equal Opportunity Policy (1.21), Riverina Water's Code of Conduct (1.01), which sets out expected standards of behaviour, and the Respect at Work Procedure (HR.04), which sets out how concerns about bullying, harassment, discrimination and victimisation are raised and resolved.

6 Objectives

Riverina Water's EEO Management Plan is built on the following key focus areas:

1. Communication and awareness

Riverina Water will raise awareness of EEO principles and practices by ensuring accessibility to information, and promoting EEO principles through training, policies and practices.

2. Policies, practices and reporting

Riverina Water will ensure that its policies and workplace practices support the application of EEO principles, and that progress is monitored and reported.

3. Talent Acquisition and training processes

Riverina Water's appointment, selection, recruitment and training processes will implement EEO principles and build a more diverse and capable workforce.

7 Focus Area 1 – Communication & Awareness

Action Item	Responsibility	2026	2027	2028	2029	2030
Promote Riverina Water as an EEO employer by ensuring EEO statements are included on all job advertisements, and that the EEO Management Plan and EEO Policy are available on Riverina Water's external website.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: EEO statement included in all advertisements; Management Plan and Policy published online.</i>						
Ensure employee accessibility to EEO information by providing relevant information on the intranet and other communication channels.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: EEO information current and accessible on intranet.</i>						
Include EEO awareness training as part of induction training for all new employees.	People and Culture / People Leaders	✓	✓	✓	✓	✓
<i>KPI: All new starters complete EEO e-learning as part of induction.</i>						
People and Culture and Leaders to provide support and advice to supervisors to ensure consistent and equitable approaches to workplace relations matters.	People and Culture / People Leaders	✓	✓	✓	✓	✓
<i>KPI: Advice provided on request; consistent outcomes across work areas.</i>						

8 Focus Area 2 – Policies, Practices & Reporting

Action Item	Responsibility	2026	2027	2028	2029	2030
Regularly review and incorporate EEO principles into People & Culture policies and procedures, as they are developed or reviewed.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: Policies reviewed on schedule; EEO principles current in each.</i>						
Ensure all position descriptions meet legislative requirements to be non-discriminatory unless there is a formal exemption approved by Anti Discrimination Board, NSW	People and Culture / People Leaders	✓	✓	✓	✓	✓
<i>KPI: Position descriptions reviewed at each recruitment process.</i>						
Involve the Staff Consultative Committee in an advisory capacity in reviewing and monitoring the EEO Management Plan as necessary.	Staff Consultative Committee / People and Culture	✓	✓	✓	✓	✓
<i>KPI: Plan reviewed with Consultative Committee input at least annually.</i>						
Annually report on EEO progress and activities in Riverina Water Annual Report.	People and Culture / Executive	✓	✓	✓	✓	✓
<i>KPI: EEO report included in each Annual Report.</i>						
Promote Riverina Water's Respect at Work Procedure (HR.04).	People and Culture	✓	✓	✓	✓	✓

KPI: Procedure discussed at induction and at least annually thereafter.

Include EEO related questions in the Employee Engagement Survey to identify gaps and areas for improvement.	People and Culture	✓	✓			
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KPI: Survey conducted and results actioned.

Report raw number of EEO-related complaints managed to Executive on an annual basis	People and Culture	✓	✓	✓	✓	✓
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KPI: Annual reporting in July.

Collect and record workforce gender and age profile data, and report this data regularly to Management and Executive to inform workforce planning and monitor progress under this Plan.	People and Culture	✓	✓	✓	✓	✓
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KPI: Gender and age profile data collected and reported to management/Executive on a regular reporting cycle.

Collect additional EEO-related workforce data (including Aboriginality, disability and cultural background) to build the evidence base for future workforce diversity strategy.	People and Culture			✓	✓	✓
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KPI: Diversity data collected and reported to management/Executive on an annual reporting cycle.

Support delivery of Riverina Water's Reconciliation Action Plan and Disability Inclusion Action	Customer, Engagement & Strategy / People	✓	✓	✓	✓	
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Plan, and develop complementary workforce diversity strategies for other under-represented groups.

and Culture / Executive

KPI: RAP and DIAP actions supported; complementary diversity strategies developed and outcomes reported in the Annual Report.

9 Focus Area 3 – Talent Acquisition and Training

Action Item	Responsibility	2026	2027	2028	2029	2030
Implement, promote and monitor Riverina Water's Recruitment and Selection Policy (3.12) and Procedure to ensure equitable processes are adhered to.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: Recruitment Policy and Procedure applied to all recruitment processes.</i>						
Ensure reasonable workplace adjustments are made where requested for all applicants during recruitment processes.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: Adjustments provided on request; no barriers reported.</i>						
Ensure all employees on selection panels are appropriately trained and understand the principles of EEO and interview/selection processes.	People and Culture		✓		✓	
<i>KPI: All panel members trained prior to participation implemented from 2027</i>						

Ensure that employees acting in higher duties are selected in accordance with EEO principles and Riverina Water's Higher Duties and Secondment Procedure.	People Leaders	✓	✓	✓	✓	✓
<i>KPI: Higher duties selections consistent with procedure.</i>						
Monitor in-house and external training, to ensure that its scope is consistent with EEO principles.	People and Culture	✓	✓	✓	✓	✓
<i>KPI: Training content reviewed annually.</i>						
Provide EEO Awareness, Prevention of Bullying and Harassment, Aboriginal Cultural Awareness and Code of Conduct e-Learning for all employees.	People and Culture		✓		✓	
<i>KPI: Completion tracked quarterly; all employees trained within 6 months of commencement.</i>						
Conduct face to face Respect at Work training for all employees, covering prevention of discrimination, harassment and victimisation	People and Culture	✓	✓	✓	✓	✓
<i>KPI: Training delivered and attendance recorded. Completion tracked quarterly. All employees trained within 6 months of commencement</i>						
Provide training and professional development opportunities (in line with budget requirements) through the Annual Training Plan (SARP) to ensure equitable access regardless of role or work pattern.	People Leaders/ People and Culture	✓	✓	✓	✓	✓

KPI: SARP annually for all permanent employees.

Provide job application skills training (resume writing and interview technique), to reduce barriers for internal advancement and support equitable access to career progression.	People and Culture	✓	✓	✓	✓	✓
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KPI: Session offered at least annually.

10 Goals, Evaluation and Plan Review

Goals and Targets

Riverina Water monitors workforce representation by gender and age, which is reported regularly to ManEx for workforce planning purposes. This data supports assessing progress under this Plan. Data on other diversity characteristics is currently collected only where employees choose to disclose it voluntarily, consistent with privacy requirements, and is not yet complete enough to support fixed numerical targets across all EEO groups.

Riverina Water is committed to developing a Diversity, Equity and Inclusion (DEI) Strategy in 2027, as part of its Strategic Workforce Plan. The DEI Strategy will establish specific workforce representation goals and targets, informed by the data collection actions in Focus Area 2. This Plan will be updated to incorporate those goals and targets once the DEI Strategy is finalised.

Evaluation

The effectiveness of this Plan will be evaluated by monitoring trends in diverse workforce representation data, and review results of the Employee Engagement Survey in relation to EEO measures. The raw number of EEO related complaints will be reported to the Executive as a minimum annually.

Plan Review and Revision

This Plan will be reviewed on an as required basis by People and Culture, with input sought from the Staff Consultative Committee, to ensure actions remain current and effective.

Progress against this Plan will be reported annually in Riverina Water's Annual Report. Where relevant, this reporting will be coordinated with the review and reporting of the Reconciliation Action Plan and Disability Inclusion Action Plans.

A full revision of this Plan is scheduled for 2030 or may be conducted earlier following completion of the Diversity Equity and Inclusion Strategy, whichever comes first. Riverina Water may otherwise amend this Plan from time to time to reflect changes in legislation, organisational structure or workforce priorities.

R9 Draft Public Access to Information Policy

Organisational Area Corporate Services

Author Edwina Marks, Acting Director Corporate Services

Summary The Public Access to Information Policy outlines how Riverina Water provides public access to information in accordance with the Government Information (Public Access) Act 2009, including what information is proactively available and how formal access requests are managed. It supports a transparent and accountable approach while balancing access with privacy, confidentiality, and public interest considerations.

RECOMMENDATION that Council:

- a) Note that no submissions were received during the period of exhibition until the 31 May 2026
- b) Adopt the Public Access to Information Policy; and
- c) Rescind all previous versions of the Public Access to Information policy

Report

The Public Access to Information Policy establishes the framework through which Riverina Water facilitates public access to information in accordance with the Government Information (Public Access) Act 2009. Minor changes were made to the previous version.

The policy reinforces Riverina Water's commitment to transparency, accountability and good governance by promoting the timely and efficient release of information, while ensuring appropriate safeguards are in place to protect personal privacy, commercially sensitive material and information where disclosure would not be in the public interest.

The Policy was exhibited until the 31 May 2026 and now needs to be endorsed by the Board.

› R9.1 Draft Public Access to INformation Policy [↓](#)

Strategic Alignment

Our Operations
Provide effective leadership and governance

Financial Implications

Not applicable.

Workforce Implications

Not applicable.

Risk Considerations

Corporate Governance and Compliance	
Low	Riverina Water has low appetite for risk of failure to comply with legislation, regulations, policy/procedures and transparent, ethical decision making. Minor breaches are expected from time to time but it will be reported and responded to.

Risk Alignment

This policy mitigates legal, compliance and reputational risks by ensuring Riverina Water meets its obligations under the Government Information (Public Access) Act 2009.



Public Access to Information

Purpose

The purpose of this Policy is to facilitate the public's right to access information under the Government Information (Public Access) 2009 (GIPA Act).

This policy sets out the documents and types of information that are available to members of the public as a matter of routine (open access information), and information not made publicly available which may be requested via the formal access application process.

Policy Statement

Riverina Water County Council (Riverina Water) is committed to providing, as far as possible, an open, accountable and transparent process which enables members of the public access to Riverina Water records which do not require recourse to formal procedures.

Riverina Water will seek to ensure that legitimate requests for access to information are handled promptly and that members of the public are able to access information, subject to the need to protect the privacy of others, commercially sensitive information and information the disclosure of which would not be in the public interest.

Scope

This Policy applies to all members of the public wishing to access Riverina Water information, all Board members and staff of Riverina Water.

Definitions

Contracts Register	A register that records information about each contract to which Riverina Water is a party that has a value of \$150,000 or more (GST inclusive)
	Riverina Water County
Riverina Water officials	Includes board members, members of staff, Riverina Water committee members, delegates of Riverina Water and anyone who operates under official capacity as a member of Riverina Water

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Disclose information	Making information available or providing access to information
Disclosure log	Is a list of documents released following a decision about a valid access application for access under the Act, which is published on Riverina Water's website
Formal access application	Valid application for access to government information under Part 4 of the GIPA Act
GIPA Act or GIPAA	The Government Information (Public Access) Act 2009
Government information	The information contained in a record held by Riverina Water including: any paper or other material on which there are marks, figures, symbols or perforations having a meaning for a person qualified to interpret them; or any disc, tape or other article or any material from which sounds, images, writings or messages are capable of being produced or reproduced (with or without the aid of another article or device)
Open access information	Records containing government (Riverina Water) information that are publicly available
Personal information	Information or an opinion about an individual whose identity is apparent or can reasonably be ascertained from the information or opinion (definition from NSW PPIPA 1998)
Publication guide	Sets out the kinds of information that Riverina Water makes publicly available and routinely publishes on the website

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Principles

1. Legislative compliance

Members of the public have a legally enforceable right to access government information held by Riverina Water. The Government Information (Public Access) Act 2009 extends the right of the community to have access to information held by State Government departments, local and public authorities with a view to achieving more open, accountable, fair and transparent government.

Riverina Water is committed to the following principles regarding public access to government information held by Riverina Water:

- Service quality
- Open and transparent government
- Respect for the privacy of individuals
- Consideration of the public interest in relation to access requests

2. Accessing personal information & amendment of records

2.1 The GIPA Act recognises privacy as a key principle against disclosure - Section 14 (2). Where an application for access to personal information involves the disclosure of personal information about another person, Riverina Water must consult with that other person before providing the applicant with access to the information requested.

2.2 All applications for amendment of Riverina Water's records will be dealt with under Part 6A of the Privacy and Personal Information Protection Act 1998 (PPIPA) - Schedule 3, Part 2, Section 4.

3. Ways to access information

3.1 In accordance with Part 2, Division 1 of the GIPA Act, access to government information may be exercised in four ways:

3.1.1. Mandatory proactive release of certain government information. Riverina Water publishes open access information, defined in Section 18 of the GIPA Act, on its website.

The following publications constitute open access information:

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- Publication guide - described in Part 3, Division 2 of the GIPA Act
- Policy documents - described in Part 3, Division 3 of the GIPA Act
- Disclosure log - described in Part 3, Division 4 of the GIPA Act.
- Register of government contracts - described in Part 3, Division 5 of the GIPA Act.
- Additional open access information - described in Part 3, Division 1 Section 18(b), (f) & (g) of the GIPA Act.

3.1.2. Authorised proactive release of government information, which must be exercised in an appropriate manner by or with the authority of the CEO or delegate, free of charge (or at the lowest reasonable cost), unless there is an overriding public interest against disclosure of the information - Part 2, Section 7 of the GIPA Act.

3.1.3. Informal release of government information via release of the information to a person in response to an informal request unless there is an overriding public interest against disclosure of the information. This may only be exercised by or with the authority of the CEO or their delegate - Part 2, Section 8 of the GIPA Act.

3.1.4 Formal access application. According to Part 2, Section 9 of the GIPA Act, in some limited circumstances, people seeking access to government information will need to make a formal request for that information (eg. where consultation with other agencies or third parties is required, or where the scope of request means that it will take significant agency resources to provide information).

4. Public interest considerations and the public interest test

4.1 *Part 2, Division 2* of the GIPA Act provides a description of public interest considerations in favour (*Section 12*) and against disclosure of government information (*Section 14*).

4.2 In deciding which information to release, Riverina Water may apply the public interest test - in accordance with *Part 2, Division 2 Section 13* of the GIPA Act.

4.3 *Schedule 1* of the GIPA Act provides 12 categories of information for which there is always an overriding public interest against disclosure. Any formal access applications for information described in those categories are invalid under the GIPA Act.

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5 Making a formal access application

In some limited circumstances, when the government information is not open access information published on the website or available from Customer Service, or when releasing of the information requires previous consultation with third parties, this information may be accessed through a formal access application process.

5.1 How to make an access application

In accordance with Part 4, Division 1, Section 41 of the GIPA Act, a valid formal access application must:

- be in writing
- specify it is made under the GIPA Act
- state a postal address in Australia
- be accompanied by the required fee if applicable
- provide sufficient detail to enable Riverina Water to identify the requested information.

In making an application, a person may include any other additional information they think is relevant to the public interest test, which should be taken into account in determining whether or not there is an overriding public interest against disclosure of the information. An access application may be amended or withdrawn by the applicant at any time.

The application form for access to information is available from Riverina Water's website, and from our administration office in Hammond Avenue.

5.2 Initial determination on validity of application.

The relevant nominated officer (Information Access Officer) is to decide whether the application is a valid access application (made in accordance with Part 4, Division 1, Section 41) or not (falls outside the scope of the Act) and notifies the applicant about the decision within 5 working days after the application is received - Part 4, Division 3, Section 51 of the GIPA Act.

If the application is deemed not valid, the notification must include - according to *Part 4, Division 3, Section 52* of the GIPA Act - a statement of the reason why it is not valid and assist

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the applicant to provide such information as may be necessary to enable the applicant to make a valid access application.

5.3 Outcome of the application and providing notice of the decision

According to Part 4, Division 4, Section 57 of the GIPA Act, the Information Access Officer must determine the outcome of a valid access application and give the applicant a notice of the decision within 20 working days after receiving an application.

If consultation with a third party is required and/or records are required to be retrieved from the archive - the decision period can be extended by up to 10 -15 working days.

5.4 The decision

In accordance with Part 4, Division 4, Section 58 of the GIPA Act - to respond to valid access applications, the Information Access Officer may make the following types of decision:

- Decision that the information is already available to the applicant (open access)
- Decision to refuse to deal with the application
- Decision to refuse to provide access to information
- Decision to provide access to the information

5.5 Providing access to the information

In accordance with Part 4, Division 6, Section 72 of the GIPA Act, access to the information in response to a successful application may be exercised by:

- Providing opportunity to inspect a record
- Providing a copy of a record
- Providing written transcript of the information

Riverina Water must provide access in the way requested by the applicant.

Exceptions to that rule are described in Part 4, Division 6, Section 72 (2) of the GIPA Act.

The applicant has a period of 6 months to access the information. The access period starts from when the notice of the decision to grant access is provided to the applicant.

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5.6 Review of the Decision

In accordance with Part 5, Division 1 of the GIPA Act, any member of the public who is dissatisfied with Riverina Water's decision for access to information, may lodge a request for review.

An application for internal review must be made within 20 working days of receiving the decision, and accompanied by a review fee - Part 5, Division 2 of GIPA Act.

There are three ways of review:

- Internal review by a Senior Officer of Riverina Waterl. Riverina Water must complete its internal review within 15 working days of receiving the application, which may be extended by up to 10 working days if further consultation is required.
- External review by the Information Commissioner – an application for Information Commissioner's review must be made within eight weeks of the person receiving notice of Riverina Water's decision - Part 5, Division 3 of the GIPA Act.
- External review by the Administrative Decisions Tribunal – an aggrieved person may seek review by the ADT within eight weeks of the decision or four weeks after the Information Commissioner's review - Part 5, Division 4 of the GIPA Act.

6 Other Provisions

6.1 State Records Act not affected

The GIPA Act does not affect the operations of the State Records Act 1998 (SRA) - Section 123.

6.2 Copying of public access documents

Published and released Riverina Waterl records are intended for general use and information. Information and files may be downloaded, stored, displayed and printed. Content must not be modified, copied, reproduced, or republished except with the written authorisation of Riverina Water .

Copyright laws apply to all copies of documents provided for information purposes by Riverina Water, where the documents are used for any other purpose.

6.4 Personal Information about Riverina Water Employees

Personal information about employees of Riverina Water is not available to the general public unless it is subpoenaed or required by law.

6.5 Information about Tenders and Contractors

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Information about the name and price of successful tenders, and information about contracts, is publicly available from the Riverina Water Contract Register, published on Riverina Water's website - Part 3, Division 5 of the GIPA Act. Accessing any further information about tenders will be processed on receipt of formal access application for information access.

7 Responsibilities

Customer Service	Receiving applications, answering incoming informal enquiries, releasing information held by Riverina Water through authorised proactive release
Information Access Officer	Riverina Water's Governance Officer. Responsible for processing of informal requests, formal access applications, making decisions regarding the release of information within the timeframes stipulated in the Act, providing assistance to the applicants with invalid applications, searching for information held by Riverina Water, maintaining and updating of Publication Guide and Disclosure Log.
Contract Services	Maintaining contracts register
All Riverina Water Officers	Responsible for ensuring the security of all Riverina Water records and refusing to directly provide ad-hoc information to any person without forwarding it to the appropriate Riverina Water officer for processing, unless the document is otherwise available e.g. on Riverina Water's website.

8 Policy Implementation

This policy and supporting procedure will be provided to customer service staff to ensure understanding and correct application of the policy. It will be made available on the Riverina Water website along with a Request for Information request form.

8.1 Reporting Requirements

Riverina Water must prepare an annual report on its obligations under the GIPA Act and submit it to the responsible Minister. A copy of the report must be also forwarded to the Information Commissioner.

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Non Compliance

Non-compliance with adopted policy may be considered a breach under the Code of Conduct. As such, any suspected or known non-compliance will be reported to the CEO

Policy number	1.15
Responsible area	CEO
Approved by	Riverina Water Board
Approval date	27 April 2022 – Res 22/046
Legislation or related strategy	<ul style="list-style-type: none"> • NSW Government Information (Public Access) Act 2009 (GIPA A) • NSW Local Government Act NSW 1993 (LGA) • NSW Privacy and Personal Information Protection Act NSW 1998 (PPIPA) • NSW Privacy Code of Practice (Local Government) • NSW Health Records and Information Privacy Act 2002 (HRIPA) • NSW State Records Act 1998 (SRA) • Federal Copyright Act 1968
Documents associated with this policy	<ul style="list-style-type: none"> • Requests for Information Guidelines • Code of Conduct Policy 1.01 • Privacy Policy 1.20 • Privacy Management Plan
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Policy history

Vers 2 – 28 June 2017 – Res 17/98

Vers 1 – 15 Oct 2014 – Res 14/134

Number change from Policy 5.26 22/11/13

Original date of adoption – 24 Oct 2012 – Res 12/152

Review schedule

Every 4 years (once per term of the Board)

Policy details may change prior to review date due to legislative or other changes, therefore this document is uncontrolled when printed.

END OF POLICY STATEMENT

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R10 30th Anniversary of Riverina Water

Organisational Area Corporate Services

Author Josh Lang, Manager Customer, Engagement & Strategy

Summary Riverina Water Council Council's proclamation took place on 2 May 1997. This report provides potential options to mark this milestone, with input from the Board requested. The report also provides information on the 90th anniversary of Southern Riverina Electricity and Water which will occur in May 2028.

RECOMMENDATION that Council:

- a) Receive and note the report
- b) Provide input into potential ways to mark Riverina Water's impending milestones
- c) Receive a further report, as required, detailing proposed actions and any associated budget considerations

Report

Riverina Water was proclaimed on 2 May 1997. The 30-year anniversary will take place next year and internal discussions have taken place on how this milestone may be recognised and shared with the community.

Riverina Water has marked various milestones in different ways in the past and the 30-year anniversary can be celebrated in a variety of ways dependent on the organisation's appetite, noting no budget was previously identified for this.

Management has discussed a range of approaches and requests Board input on the scope and scale of any actions.

Separately, Southern Riverina County Council was proclaimed in March 1938, with the inaugural meeting taking place on 12 May at The Rock.

While this is the former organisation structure, it means 2028 will mark 90 years of providing safe and reliable drinking water to our communities.

There is the opportunity to be savvy about both opportunities, which can create flexibility and increase the impact of how either milestone is celebrated.

A program of initiatives and activations can be built, beginning in May 2027 at a scale the Board has appetite for. It would then continue over the 2027/28 financial year and be scoped as part of the Operational Plan and budget, leading to 90th anniversary of providing safe and reliable drinking water.

This opportunity allows Riverina Water to capitalise on the milestones to strengthen understanding of our role in daily life and proud history, raise our profile, and deliver a range of initiatives that meet our various strategic goals across water literacy, conservation, education and more.

For example; launching an initiative to reduce household water usage across 2027/28, bespoke branding/logo treatment, re-enactment of the first meeting (e.g. holding the April 2028 Board Meeting at The Rock or Lockhart, depending on suitable venues). Linking these suggested activities across a 12 month period starting from the 30th anniversary of Riverina Water maximises the impact and effect, including bringing together projects or initiatives already planned under a shared purpose.

Regarding the May 2027 milestone, the following actions could be considered for discussion.

Low to medium resource/budget actions:

- Communications and marketing activations e.g. social media content similar to Local Government Week, promotion of our vital role and impact in daily life
- Internal morning/afternoon tea event with staff and Board (for example the June Board Meeting if held in Wagga Wagga, otherwise a separate occasion nearest the date)
- Utilising archive material to share our history and moments, both internally and externally for example 30 stories, 30 years

Medium to high resource/budget actions:

- Formal marketing campaign designed to leverage the milestone to grow our relationship with the community
- Competitions e.g. in the past students created water-saving posters with the winning school gifted First Nations art workshops. For Example, community giveaway of water-related prize (waterwise gardening equipment)
- Delivering a public program around the time of the milestone e.g. Behind The Tap Tours for the community

Out of scope for May 2027, but for consideration across a 12-month program could include:

- Public art, sculpture or mural
- Increasing Tap2Go program temporarily e.g. expanding to schools
- Time capsule
- Oral history videos
- Waterwise workshops, incentives or initiatives
- Creating a demonstration garden on-site

- Creating virtual or gamified treatment plant tours to create learning opportunities for non-Wagga schools

There are many opportunities not listed that can be scoped through the planning process dependent on the Board's appetite.

Initially, the Board is asked to discuss and provide guidance on:

- The scale of celebration for May 2027, which will determine if a further report and budget considerations are needed ahead in the short term
- Interest in a 12-month planned approach to tie the milestone events, with staff to then take discussions and feedback to develop a program of actions for inclusion in the Operational Plan process.

This report also supports one of the CEO Key Performance Indicators which is to strengthen and improve the profile of Riverina Water with the communities in our supply area.

Strategic Alignment

Our Community

Build stronger relationships with our diverse communities

Financial Implications

This was not considered during the budget process. The Board will need to consider using existing resources and funding in the current financial year and if so a budget variation will be required. Further information in this regard would be provided in any future report.

In terms of 2027/28, and pending the Boards views, a more substantial budget would be created and included in next year's budget (including engaging with third party companies to assist in planning and delivering any approved schedule of events).

Workforce Implications

Existing staff resourcing to be utilised across the organisation with the support of short term contracted event coordinators as required.

Risk Considerations

Reputation	
Low	Riverina Water has a low appetite for risks that may adversely affect its reputation. Riverina Water will seek to ensure transparent and clear communication, recognising diversity, to ensure the community remains informed.

Risk Alignment

Marking the 30-year anniversary pursues Riverina Water's objective to strengthen our relationship with customers and communities; and foster improved understanding of Riverina Water and its role to assist with education, water literacy and water conservation outcomes.

R11 Donations and Sponsorships 2026/27 progress report

Organisational Area Corporate Services

Author Josh Lang, Manager Customer, Engagement & Strategy

Summary This report provides a summary of donations and sponsorships made during the current financial year to date.

RECOMMENDATION that the Board receive and note the report.

Report

One of the many meaningful ways Riverina Water gives back and invests in its community is through donations and sponsorships.

As part of the Donations and Sponsorships Policy, this is reported to the Board on a per-meeting basis. For the financial year as at 12 October 2026, \$36,500 has been awarded to 14 recipients in addition to the \$6,800 allocated for the School Awards Program.

Approved applications since the prior Board Meeting

Recipient	Description	Type	LGA	Amount
Henty Show Society	Henty Show	Sponsorship	Greater Hume	\$3,000
Lockhart Picnic Race Club Inc.	Annual picnic races	Donation	Wagga	\$2,500
Riverina Conservatorium of Music	Christmas with the Con	Sponsorship	Wagga	\$2,500
St Mary And St John the Beloved Coptic Orthodox Church	Community Fete	Donation	Wagga	\$1,000
The Rock Show Society	The Rock 80th Annual Show	Sponsorship	Lockhart	\$1,500
Wagga African Association Incorporated	Afrofest	Sponsorship	Wagga	\$1,000

Previously reported and resolved by the Board this financial year

FYI only

Recipient	Description	Type	LGA	Amount
Basketball NSW	NAIDOC 3X3 Basketball Gala Day	Sponsorship	Wagga	\$6,000
Bidgee Blues & Roots Club	Queens of Soul & Sing	Sponsorship	Wagga	\$1,000
Lillier Lodge	Can Assist Charity Race Day	Sponsorship	Wagga	\$2,000
Schools Award Program	Fixed funding provided to each school in supply area for end-of-year awards. Total funding dependant on take up.	Donation	All areas	\$6,800
Southern Sports Academy	Community Partner - Incl. Indigenous Talent Program - Talent ID Day	Sponsorship	Wagga	\$5,000
Spirit of the Land Lockhart Inc	Sponsorship annual Spirit of the Land Festival	Sponsorship	Lockhart	\$2,500
St Vinnies	Winter Sleepout appeal/Family Fun Day	Sponsorship	Wagga	\$2,500
Wagga Wagga Takes 2	Golden Buzzer. Funds go directly to charity	Sponsorship	Wagga	\$3,500
Wollundry Rotary	2026 Geers and Beers	Sponsorship	Wagga	\$2,500
Total new and previously resolved funding				\$43,300

Strategic Alignment

Our Community
Actively support and contribute to our community

Financial Implications

The annual budget is \$105,000. Recurring or expected applications are considered when assessing new applicants.

Workforce Implications

Not applicable

Risk Considerations

Community and agency partnerships	
High	Riverina Water has a high appetite to partner with our community and other agencies to maximise potential benefits to Riverina Water and the Community.

Risk Alignment

Provision of funds to community groups, projects and initiatives is provided under the Donations and Sponsorships Policy. The policy provides eligibility criteria and assessment controls to ensure approved recipients align with strategic objectives.

R12 2026/27 Grants Program assessment panels

Organisational Area Corporate Services

Author Josh Lang, Manager Customer, Engagement & Strategy

Summary This report is required dependent on the Chairperson election, which may require the composition of assessment panels to be adjusted.

RECOMMENDATION that Council:

- a) Adjust the assessment panels as required following the election of the Riverina Water Chairperson by taking nominations for any relevant vacancies

Report

Grant assessment panels are consisted of:

- CEO
- Chairperson
- Board member from the relevant LGA
- Council staff member from the relevant LGA

At the August meeting, the following representatives were appointed:

- Wagga Wagga City Council: Cr Jenny McKinnon, alternate Cr Amelia Parker
- Greater Hume Council: Cr Brian Liston, alternate Cr Lea Parker
- Federation Council: Cr Pat Bourke
- Lockhart Shire Council: Additional LSC staff member to join the panel due to only one Board representative

Dependent on the Chairperson elections at this meeting, the composition of these panels may need to be adjusted.

The newly elected Chair would join all assessment panels and need to be available for this process. Should they be a previously appointed assessor, the following adjustments may be required:

- **Wagga Wagga City Council:** Alternate Cr Parkins to join the panel, new alternate to be nominated
- **Greater Hume Council:** Alternate Cr Parker to join the panel, Riverina Water to contact Greater Hume Council for additional staff representative

- **Federation Council:** Riverina Water to contact Federation Council for additional staff representative.
- **Lockhart Shire Council:** Cr Gail Driscoll automatically appointed as the Board member representative. Additional LSC staff member no longer required.
- Should any of the previously appointed alternates no longer be able to take a vacancy as a panellist, further nominations from the Board are required; or if this is not possible, Riverina Water will contact the relevant Council for an additional staff representative.

Beyond any changes made; the CEO in conjunction with the Chairperson are able to make changes to the assessment panel members due to unavailability or conflict of interest; to be made at his discretion, should it be required.

The assessment panels review applications individually via an online survey, then convene (in person or via online meeting) to discuss and determine the projects recommended for funding to be presented to the December 2026 Board meeting. The individual survey period will likely be between 26 October to 13 November 2026 and assessment panel meetings between 16 November to 30 November 2026, pending the availability of members.

Strategic Alignment

Our Community

Actively support and contribute to our community

Financial Implications

An increase in the overall grant funding pool represents an increase to the projected operating deficit in the 2026/27 Delivery Plan of \$1.435m

Workforce Implications

Not applicable.

Risk Considerations

Community and agency partnerships	
High	Riverina Water has a high appetite to partner with our community and other agencies to maximise potential benefits to Riverina Water and the Community.

Risk Alignment

The grants program sits within the Enrich focus area of the Customer and Community Engagement Strategy 2025/2026-2028/2029, with its primary strategic contribution being to invest in the community and support the enhancement of the social, cultural and environmental life of our community, as reflected in Delivery Program strategy 4.3.1.

R13 Lost Time Injury Statistics July 2026 to September 2026

Organisational Area Chief Executive Officer

Author Gabrielle Calverley, WHS Coordinator

Summary This report presents information on Lost Time Injury statistics for the 2026/2027 financial year.

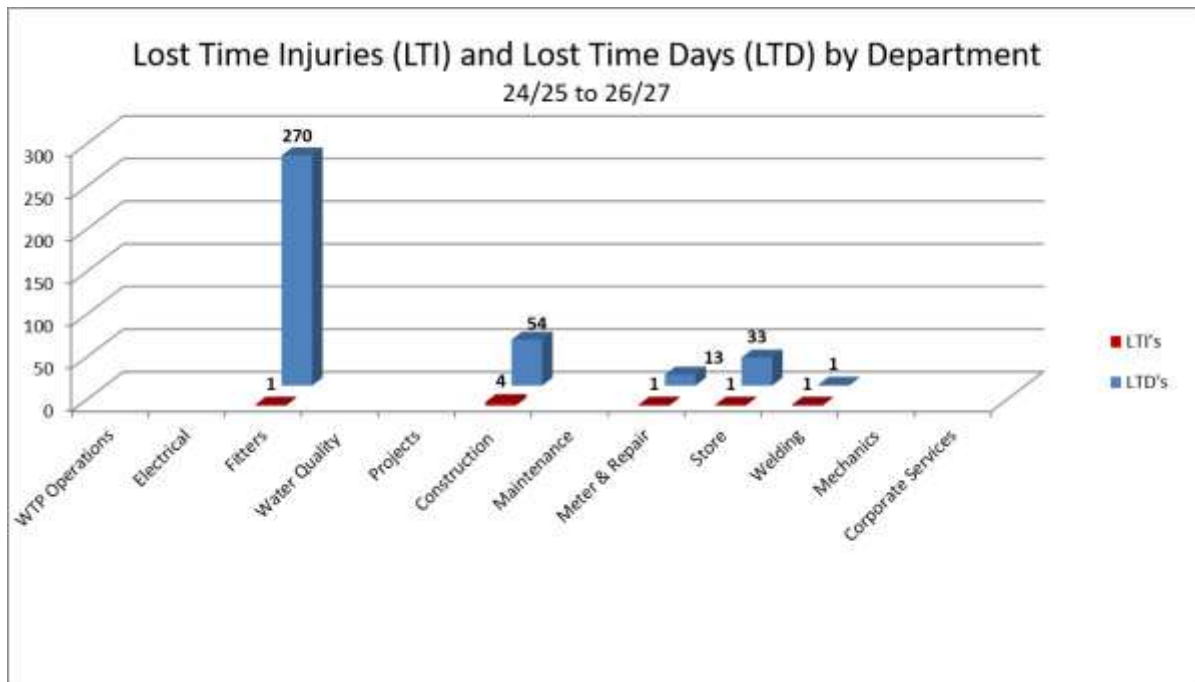
RECOMMENDATION that the Board receive and note the statistics report for Lost Time Injuries (LTIs) for the period July 2026 to September 2026, noting that the data is accurate as of 12 October 2026.

Report

Workers Compensation Statistics	24/25	25/26	26/27
Claims lodged	7	13	1
Premium Impacting Claims	2	6	0
Claims currently open	0	5	1
Lost Time Days (LTD's)	45	326	0

Open Claims – Premium Impacting		
Date of Injury	Injury / Illness Description	Lost Time Days (Days off work)
02/03/2026	Psychological	33
29/08/2025	Musculoskeletal – upper limb	1
18/08/2025*	Psychological	270
Open Claims Total LTD's		304

* Note – Date of injury has been amended by the insurer, State Cover Mutual, to ensure compliance with the NSW Workers Compensation Act 1987, which requires that a nature and conditions disease must have a 'date of injury' matching the first day of incapacity.



Strategic Alignment

Our People

Partner with our people to ensure they go home safe and well

Financial Implications

Riverina Water works in partnership with its insurer StateCover Mutual to minimise costs associated with each claim, to minimise the annual premium paid for workers compensation insurance.

Workforce Implications

An additional 1.0 FTE resource has been appointed to the WHS Team and commenced duties in August 2026. This additional WHS Officer role has provided immediate uplift in the workers compensation and return to work portfolio, through assisting injured employees and minimising lost time days.

Risk Considerations

Work, Health and Safety

Riverina Water acknowledges the high-risk environment in which we operate

No appetite

Riverina Water has **no appetite** for risk of serious impact to the health (through accident, injury or illness) or wellbeing of Riverina Water staff, board members, contractors, visitors, members of our community or the public.

Risk Alignment

Monitoring Workers Compensation data enables Riverina Water to identify injury and illness trends, target prevention efforts to reduce insurance premiums and protect our people from harm.

R14 Local Government NSW Annual Conference

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary The Local Government NSW Annual Conference is being held at WIN Sports & Entertainment Centres in Wollongong from Sunday 22 November to Tuesday 24 November 2026 and this report recommends the appointment of the Chairperson as Council's voting delegate at the conference.

RECOMMENDATION that Council:

- a) Approve the attendance of the Chairperson and the CEO at the 2026 LGNSW Annual Conference to be held at the WIN Sports & Entertainment Centres Wollongong from Sunday 22 November to Tuesday 24 November 2026
- b) Appoint the Chairperson as Council's voting at the Conference
- c) Nominations be called for other Board Members to attend the conference at this meeting.

Report

The Local Government NSW (LGNSW) Annual Conference will be held at WIN Sports & Entertainment Centres in Wollongong from Sunday 22 November to Tuesday 24 November 2026. The Conference includes the debate and resolution of motions setting the LGNSW advocacy agenda for the ensuing twelve-month period.

Motions for the Conference will close on Thursday 30 September 2025. Riverina Water successfully put forward a motion to the 2025 conference and at this stage, no motions have been suggested to be put in the 2026 agenda.

The 2025 Conference was held at the Penrith Panthers, Penrith in November 2025, and Council was represented at that Conference via the attendance of the CEO (observer), together with Chairperson Koschel and Board Members Pat Bourke and Brian Liston.

Provided in this [link](#) is the draft 2026 LGNSW Annual Conference Program.

The conference usually commences mid-afternoon on Sunday 22 November and concludes lunch time on Tuesday 24 November. Travel will be via car to and from Wollongong.

Reservations for accommodation for up to four representatives to attend have been made. In accordance with the rules of the Association, Council can nominate one voting delegate to the conference, usually the Chairperson or their delegate.

As is past practice, Council will invite councillors and senior staff from the four constituent Councils to a dinner on the Sunday night.

The Business Paper for the Conference, including motions, will be forwarded to members at least one week prior to the Conference.

Strategic Alignment

Our Operations

Provide effective leadership and governance

Financial Implications

The costs of being represented at the conference will be funded from the travelling expenses budget for 2026/27 and are expected to be \$2000 per attendee

Workforce Implications

Not applicable

Risk Considerations

Corporate Governance and Compliance	
Low	Riverina Water has low appetite for risk of failure to comply with legislation, regulations, policy/procedures and transparent, ethical decision making. Minor breaches are expected from time to time but it will be reported and responded to.

Risk Alignment

There are no risk related matters attached to attendance at the conference.

R15 Proposed Council Meeting Schedule 2027

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary This report proposes dates and locations for meetings of the Board of Riverina Water County Council for 2027.

RECOMMENDATION that the Board endorse the schedule of Riverina Water meeting dates for 2027 as follows:

- Thursday 25 February 2027
- Thursday 22 April 2027 (in Lockhart Council at Lockhart)
- Thursday 24 June 2027
- Thursday 26 August 2027 (in Federation Council at Urana)
- Thursday 28 October 2027
- Thursday 9 December 2027

Report

Council's Code of Meeting Practice provides that Council shall meet at least six times each year, on a bi-monthly basis. Council meeting dates have traditionally been held on the fourth Thursday of February, April, June, August, October and December each calendar year and commence at 10:00am.

The elected Board has the discretion to set the meeting schedule that best suits the availability of Board Members. Depending on the size of the agenda, meetings are usually completed in two to two and half hours.

It has also been past practice to conduct workshops on the same day as a Board meeting, and this generally takes the form of a working lunch (or longer if needed). As the Board is aware, the Minister for Local Government has been attempting to introduce new Model Codes of Meeting Practice to improve the transparency of decision making by Council's. The NSW Parliament has disallowed recent legislative amendments which means that Riverina Water continues to conduct its meetings in accordance with its Code of Meeting Practice dated December 2022.

The Board will recall however that in the spirit of making decisions that allow improved transparency for the public, that sessions that were previously workshopped with the Board have now been included in the agenda for Board Meetings (during which Standing Orders are suspended – which improves the public's access to the discussions) – and then allows a report to be presented to a subsequent meeting of the Board, for decision.

In accordance with the above schedule, the proposed dates are:

- Thursday 25 February 2027
- Thursday 22 April 2027 (in Lockhart Council at Lockhart)
- Thursday 24 June 2027
- Thursday 26 August 2027 (in Federation Council at Urana)
- Thursday 28 October 2027
- Thursday 9 December 2027

The October meeting is usually also subject of a report to Council suggesting a change of date that is normally in response to the timing of the LGNSW Annual Conference.

The scheduled meeting for December 2027 falls on 23 December. This report proposes that the December Council meeting be held on Thursday 9 December, followed by lunch at a venue to be arranged.

The Board may well seek to consider and vary any agreed meeting schedule, and this can be done in accordance with the provisions of the Local Government Act and Riverina Water's Code of Meeting Practice.

Financial Implications

There are no financial implications associated with setting the dates for the Board meetings in 2027. The costs of convening the meetings are funded via budget allocations in the 2026/27 Operational Plan and future Delivery Plans.

Risk Considerations

Our Operations	
Provide effective leadership and governance	Riverina Water will avoid risks relating to corporate governance and compliance including ethical, responsible and transparent decision making and procedural/policy, legal and legislative compliance.

R16 Review of Joint Organisations Framework

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary The Minister for Local Government has written to Riverina Water providing an update on the NSW Government's review of the Joint Organisation (JO) framework.

RECOMMENDATION that Council receive and note the report, noting the Chairperson and CEO will participate in discussions with REROC and that further reports to the Board will be forthcoming.

Report

The Board considered a report regarding the review of the JO network in March 2026 and resolved as follows:

- (1) That Riverina Water write to REROC advising that Riverina Water supports REROC's position as per below:
 - (a) "Re-affirmation of a strong commitment to continuing with REROC"
 - (b) "Commitment that ROC's/Alliances and other non-JO regional entities are of equal significance and in terms of eligibility for grant funding opportunities"
- (2) that Riverina Water respond to REROC and advise that Riverina Water **does not support** the request by REROC that "the Minister for Local Government formally dissolve the Riverina Joint Organisation"
- (3) That Riverina Water write to the NSW Office of Local Government and provide feedback on the three specific matters as outlined in the body of this report and as discussed during the meeting

Board Members are requested to review report to the March meeting which can be found [here](#)

Attached to this report is a copy of the letter from the Minister that was received on 18 August 2026. Amongst other things, the letter outlines proposed changes to the JO framework "to ensure it is flexible, practical and better aligned with how councils work together".

In March 2026 Wagga Wagga City Council (WWCC) resolved:

That Council:

- (a) note the correspondence received from the Hon. Ron Hoenig MP, Minister for Local Government, regarding the review of the Joint Organisation framework.
- (b) not seek ongoing membership of the Riverina and Murray Joint Organisation in any capacity.
- (c) remain an Associate Member of the Canberra Region Joint Organisation.
- (d) write to the Hon. Ron Hoenig MP, Minister for Local Government:
 - i noting that Wagga Wagga City Council joined the Riverina Joint Organisation at the specific request of the NSW Government; and
 - ii request that Wagga Wagga City Council be left in the Riverina Joint Organisation; and
 - iii request that the Riverina Joint Organisation remain in hiatus status pending future collaboration opportunities.

It is understood that the three other constituent councils fully supported the decision by REROC as follows:

1. Request NSW Minister for Local Government to formally dissolve the Riverina Joint Organisation
2. Re-affirm strong commitment to continuing with the Riverina Eastern Regional Organisation of Councils Inc. (REROC)
3. That REROC seek a commitment that ROCs/Alliances and other non-JO regional entities are of equal significance and in terms of grant funding arrangements
4. Seek the endorsement of REROC Member Councils

The letter from the Minister also discusses “what happens next” and it would appear that further discussions on the future of RivJO are required (specifically regarding the dissolution of RivJO or not) before formal decisions are made and then approved (or not) by the NSW Government prior to any relevant proclamations being made.

The views of all four constituent Council's will inform any future decisions by Riverina Water and it is expected that a further report will be presented to the December meeting of the Board.

› **R16.1 Letter from Minister Hoenig Regarding Joint Organisations Framework Review** [↓](#)

Strategic Alignment

Our Operations

Provide effective leadership and governance

Financial Implications

There are no immediate financial Implications associated with this matter as Riverina Water was a financial member of REROC during 2025/26 and there is a report recommending

continuing membership of REROC into 2026/27 and beyond, earlier in this business paper. Financial membership of REROC for 2026/27 is included in the 2026/27 Operational Plan and budget.

Workforce Implications

Not applicable

Risk Considerations

Corporate Governance and Compliance	
Low	Riverina Water has low appetite for risk of failure to comply with legislation, regulations, policy/procedures and transparent, ethical decision making. Minor breaches are expected from time to time but it will be reported and responded to.

Risk Alignment

There are minimal risks associated with this matter. It is important though that Riverina Water engage with the review given our obligations under Section 394A of the Local Government Act to take into account any strategic regional priorities and other plans of the JO to that apply to any part of the County Council's area of operations or that are relevant to the County Council's operational functions.

The Hon. Ron Hoenig MP

Leader of the House in the Legislative Assembly
Vice-President of the Executive Council
Minister for Local Government



Our Ref: A1009790 / MO26-0389

Mr Andrew Crakanthorp
General Manager
Riverina Water County Council

E: admin@rwcc.com.au

Dear Mr Crakanthorp,

I am writing to update you on the next steps in the NSW Government's review of the Joint Organisation (JO) framework.

I thank the sector for its strong engagement throughout the review. The Office of Local Government (OLG) received over 100 submissions through the Expression of Interest (EOI) process. This provided valuable insights into how regional collaboration is working across NSW and how it can be strengthened in the future.

What we heard

Feedback from the sector was clear and consistent. There is strong support for regional collaboration, with more than 60% of councils indicating support for maintaining their current arrangements.

At the same time, several common themes were identified:

- interest from several JOs in modifying their membership
- emerging interest from some metropolitan councils in participating in JOs
- support for more predictable review cycles providing a structured way to balance flexibility with stable, long-term collaboration
- feedback from some councils and JOs that existing compliance requirements including audits and Audit, Risk and Improvement Committees, can be perceived as disproportionate to the scale and functions of JOs.

Changes being considered

In response to this feedback, the Government is progressing changes to the JO framework to ensure it is flexible, practical, and better aligned with how councils work together.

We will be:

- winding up those JO that wish to cease functioning
- processing applications from those councils that seek to join existing JOs or reconfigure JO membership
- enabling metropolitan councils to join or establish JOs
- providing certainty for when future opportunities to reconfigure JOs will occur
- improving clarity and accessibility of existing governance and reporting requirements, to support consistent and proportionate application
- updated guidance and tools to support councils through these processes.

I can also confirm that inactive JOs remain exempt from audit requirements while they are not undertaking any auditable activities. While the outcomes of the review are implemented

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GPO Box 5341 Sydney NSW 2001

02 7225 6150
nsw.gov.au/ministerhoenig1

and those JOs interested in dissolving do so, please contact OLG for further advice on governance and reporting obligations.

What happens next

OLG will continue engaging with councils and JOs to clarify and resolve areas of misalignment before formal decisions are made. Following this, I will consider recommendations on JO membership, formation and dissolution, informed by the EOI process and subsequent engagement.

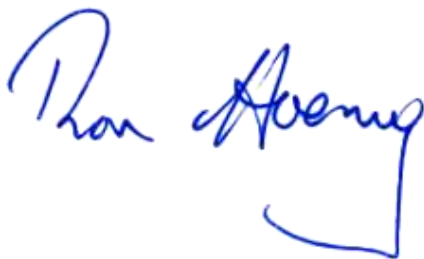
Where changes are approved, they will proceed through the formal statutory process under the *Local Government Act 1993*, including proclamation where required. OLG will work closely with affected councils and JOs to support implementation and transition arrangements.

Further information will be provided as this work progresses. The final package of recommended updates is expected to be provided to me by the end of August 2026. This will allow sufficient time for any approved changes to be progressed before the end of the year.

In the meantime, councils and JOs should engage with OLG where further clarification or support is needed and continue to operate while working with neighbouring councils to progress shared regional priorities.

Thank you again for your contribution to this important work. If you have any further questions, please reach out to your OLG Council Engagement Manager.

Yours sincerely,



The Hon. Ron Hoenig MP

Leader of the House in the Legislative Assembly
Vice-President of the Executive Council
Minister for Local Government

52 Martin Place Sydney NSW 2000
GPO Box 5341 Sydney NSW 2001

02 7225 6150
nsw.gov.au/ministerhoenig2

R17 Securing Water Supply for Regional NSW Campaign

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary Local Government NSW and the NSW Water Directorate have combined forces to create this new campaign to lobby the NSW Government to commit to meaningful, long term funding for regional NSW Local Water Utilities. This report provides context and recommends the Board engage with the campaign and lobby the NSW Premier and NSW Minister for Water.

RECOMMENDATION that Council:

- a) Note the release of the Local Government NSW and Water Directorate action plan, *Securing Our Water Supply: Delivering safe, reliable and affordable water and sewerage services for regional communities at risk*;
- b) Endorse the proposal's actions, which call on the NSW Government to:
 - i. Provide capital grant funding of \$5 billion for at least a further 10 years;
 - ii. Strengthen drinking water quality in rural, regional and remote NSW including support for Local Water Utilities (LWU) to address emerging contaminants such as PFAS;
 - iii. Reduce unnecessary regulatory burdens on LWUs in rural, regional and remote NSW including the NSW Regulatory and Assurance Framework, water utility strategic planning and Section 60 approvals;
 - iv. Implement a contemporary Community Service Obligation model for better targeted, more efficient and predictable funding for Councils that cannot raise sufficient revenue to meet the costs of running their water and sewerage systems;
 - v. Commit \$4 million per annum to a Local Water Utilities Alliance program, enabling utilities to share expertise, access specialist skills, coordinate planning and to respond more effectively to droughts, emergencies and asset management challenges;
 - vi. Commit to a \$15 million, 10-year Regional Water Workforce Development Program to build a skilled and sustainable regional water workforce and allocate \$2.5 million over 5 years to create dedicated career pathways for Aboriginal and Torres Strait Islander peoples.
- c) Write to the Premier and Minister for Water:
 - i. Asking that the NSW Government adopt the Securing Our Water Supply Action Plan; and

- ii. Setting out the risks for Riverina Water's services if the NSW Government fails to take action.

Report

Access to a clean, safe and reliable water supply is a basic human right. Every person in NSW, regardless of their postcode, should be able to turn on the tap and access safe, clean water.

Across rural and regional NSW, Local Water Utilities (LWUs) provide essential drinking water and sewerage services to almost two million people. These services underpin public health, housing delivery, economic development and community wellbeing.

But the sector is under growing pressure from ageing infrastructure, increasing water security risks and uncertainty about future investment.

The NSW Government's \$1.1 billion Safe and Secure Water Program (SSWP) was established in 2017 but has now been fully allocated, with no replacement program announced.

As evidenced in the Auditor General's Report published in January 2026, an urgent investment of at least \$1 billion is needed to fund the backlog of water infrastructure programs. Estimates of the broader need for investment paint an even bleaker picture, suggesting that approximately \$5 billion is required to address priority risks. Councils simply cannot meet these costs.

Without coordinated action, water security risks will continue to grow, infrastructure failures will become more likely and housing delivery will face increasing constraints.

For Riverina Water, these pressures are not abstract. They are being felt now, across both our supply area.

Much of the underground network that delivers water across the supply area area is ageing asbestos cement (AC) pipe, which is increasingly brittle and subject to frequent main breaks, driving up reactive maintenance costs and risking supply interruptions to our communities.

The consequences of inaction are real: continued public health risk from ageing treatment infrastructure, an increasing likelihood of asset failure and supply interruption, higher reactive maintenance costs, and constraints on the housing and economic development that our region needs. A regional community should not carry a greater risk to its water security simply because of its size or location.

Local Government NSW and the Water Directorate have developed a policy proposal, Securing Our Water Supply: Delivering safe, reliable and affordable water and sewerage services for regional communities at risk, with six key asks of the NSW Government:

1. Provide capital grant funding of \$5 billion for at least a further 10 years.
2. Strengthen drinking water quality in rural, regional and remote NSW including support for Local Water Utilities (LWU) to address emerging contaminants such as PFAS.

3. Reduce unnecessary regulatory burdens on LWUs in rural, regional and remote NSW including the NSW Regulatory and Assurance Framework, water utility strategic planning and Section 60 approvals.
4. Implement a complementary Community Service Obligation model for better targeted, more efficient and predictable funding for Councils that cannot raise sufficient revenue to meet the costs of running their water and sewerage systems.
5. Commit \$4 million per annum to a Local Water Utilities Alliance program, enabling utilities to share expertise, access specialist skills, coordinate planning and to respond more effectively to droughts, emergencies and asset management challenges.
6. Commit to a \$15 million, 10-year Regional Water Workforce Development Program to build a skilled and sustainable regional water workforce and allocate \$2.5 million over 5 years to create dedicated career pathways for Aboriginal and Torres Strait Islander peoples.

This report recommends that the Board endorse the Securing Our Water Supply Action Plan and write to the NSW Premier and Minister for Water asking that they adopt this Plan.

› R17.1 LGNSW Securing our Water Supply Campaign Brochure 2026 [↓](#)

Strategic Alignment

Our Sustainability

Responsibly manage our impact on the natural environment

Financial Implications

Whilst Riverina Water has a proud history of funding major infrastructure projects, this a Statewide challenge and the NSW Government need to be pressured ahead of the State election in March 2027 to commit to supporting LWU's in maintaining the integrity and operations of their water and sewerage networks

Workforce Implications

Not applicable

Risk Considerations

The environment	
Low	Riverina Water has a low tolerance for risks that adversely impacts the environment. Riverina Water will ensure engagement with First Nations People and successful delivery of our objectives without negative environmental impacts.

Risk Alignment

This report attempts to reduce future risk by lobbying the NSW Government to commit to meaningful, long term funding for NSW LWU's well into the future.

SECURING OUR WATER SUPPLY

A Growing Crisis, A Shared Responsibility

*Delivering safe, reliable and affordable water and
sewerage services for regional NSW communities.*





PRESIDENT'S FOREWORD: THE CHALLENGE

Access to a clean, safe and reliable water supply is not just an essential service – it's a basic human right. Every person in NSW regardless of their postcode should be able to turn on the tap and access safe, clean water. Across regional NSW, Local Water Utilities (LWUs) provide essential drinking water and sewerage services to almost two million people. These services underpin public health, housing delivery, economic development and community wellbeing.

But the sector is under growing pressure from ageing infrastructure, increasing water security risks and uncertainty about future investment.

Beyond public health, a reliable water supply is also essential for businesses and regional growth. Every aspect of life in the regions is reliant on safe and well-managed water resources – primary production, tourism, manufacturing, healthcare and education.



All of this is at risk if urgent action isn't taken to secure our water resources.

Without coordinated action, threats to water security will continue to grow, infrastructure failures will become more likely and housing delivery will face increasing constraints. The NSW economy is at risk of stagnation without investment in essential water and sewerage services, workforce shortages will deepen and regional communities will face increasing inequality in access to water supplies.

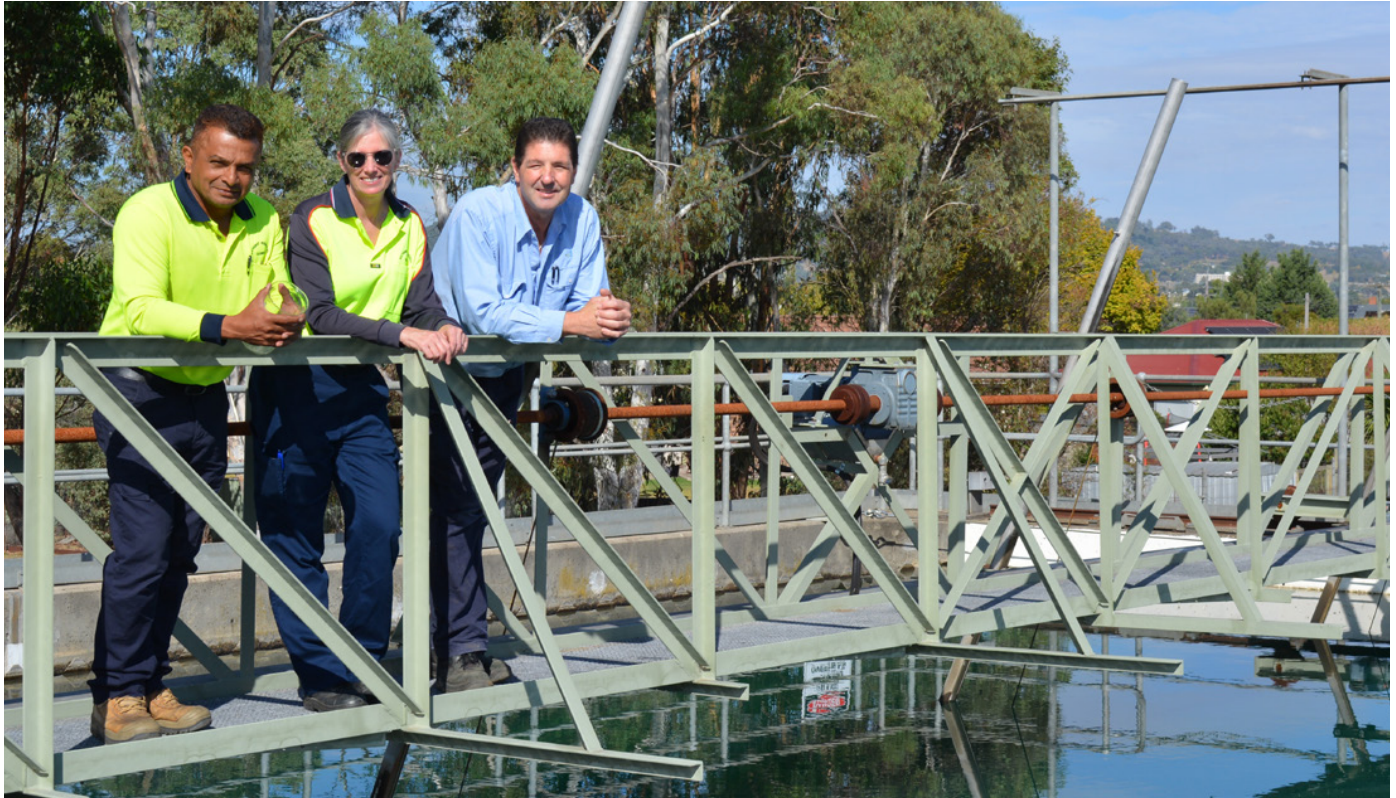
We must learn our lessons from the most recent droughts and heed the warning of authorities such as the NSW Auditor General. Regional NSW is not currently in a water crisis, but without action on funding, resilience and long-term planning, we soon will be.

Local Government NSW and the Water Directorate have developed a Regional Water Action Plan to secure the future of water and sewerage services across regional NSW. We are calling on the State Government to partner with us in taking that action and to secure these vital water services for regional communities.



Darcy Byrne

Mayor Darcy Byrne
President LGNSW



THE PROBLEM



Water security risks are increasing, the funding gap is growing and red-tape is causing delay.

Drought, climate variability and growing demand are placing increasing pressure on regional water supplies. Many communities are reliant on single water sources and are served by ageing infrastructure designed for past climatic conditions.

Regional councils own and operate billions of dollars of water and sewerage infrastructure. Many assets are ageing and require renewal or replacement, while construction costs and regulatory obligations continue to rise.



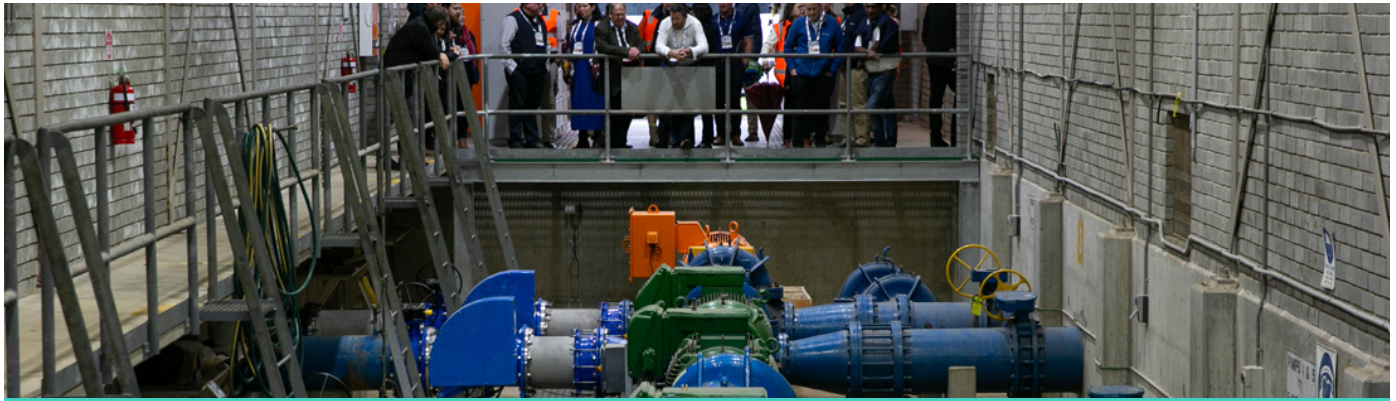
For many local water utilities, costs are growing faster than the capacity to fund them.

As evidenced in the Auditor General's report published in January 2026¹, an urgent investment of at least **\$1 billion is needed to fund the backlog** of water infrastructure programs. Estimates of the broader need for investment paint an even bleaker picture, suggesting that approximately **\$5 billion is required to address priority risks**². Councils simply cannot meet these costs.

In addition the red-tape and administrative burden around water infrastructure planning and approvals continues to delay the delivery of essential water infrastructure for communities across NSW. This burden has been hindering innovative alternative solutions for our treatment, distribution and collection systems in regional NSW.

1. [Local government 2025 | Audit Office of New South Wales](#)

2. Report: [Inquiry on Protecting Local Water Utilities from Privatisation | Parliament of NSW](#)



ACTION PLAN

LGNSW and the Water Directorate are calling on the NSW Government to:

1

Provide capital grant funding of \$5 billion for LWUs for at least a further 10 years.

2

Strengthen drinking water quality in rural, regional and remote NSW including support for LWUs to address emerging contaminants such as PFAS.

3

Reduce unnecessary regulatory burdens on LWUs in rural, regional and remote NSW including the NSW Regulatory and Assurance Framework, water utility strategic planning and Section 60 approvals.

4

Implement a complementary Community Service Obligation model for **better targeted, more efficient and predictable funding for councils** that cannot raise sufficient revenue to meet the costs of running their water and sewerage systems.

5

Commit \$4 million per annum to a **Local Water Utilities Alliance program**, enabling utilities to share expertise, access specialist skills, coordinate planning and to respond more effectively to droughts, emergencies and asset management challenges.

6

Commit to a \$15 million, 10-year Regional Water Workforce Development Program to **build a skilled and sustainable regional water workforce** and allocate \$2.5 million over 5 years to create dedicated career pathways for Aboriginal and Torres Strait Islander peoples.

Local Government NSW

R18 Membership of Riverina Eastern Regional Organisation of Councils (REROC)

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary In October 2025 Riverina Water resolved to recommence its membership of the Riverina Eastern Regional Organisation of Councils (REROC) for a twelve-month period. A condition of that decision was that an evaluation of the benefits of membership be presented to the Board to inform a decision regarding ongoing membership. This report presents the evaluation requested in October 2025.

RECOMMENDATION That Riverina Water confirm its ongoing membership of REROC and approve payment of the 2026/27 membership contribution of \$23,305.70 (including GST)

Report

For the past twelve months, Riverina Water has been an active member of REROC via the following actions:

- The Chairperson and CEO have attended all six meetings of REROC
- The Chairperson was appointed to the Executive Board of REROC and in that capacity has attended an additional 6 meetings of the Executive.
- The CEO has been appointed convenor of the (Town) Planners Working Group and has chaired three meetings of the Group.
- Riverina Water has continued to sponsor the "Build a Bridge (and get over it) Program" to the value of \$3,000 and had two or more staff attend the program as well as the Chairperson attending the presentation session
- Staff attend the Workforce Development Working Group, the Riverina Spatial Information Group and the Water and Wastewater Technical Working Group meetings and intend to start attending the meetings of the Integrated Planning and Reporting Technical Working Group
- The Chairperson and Acting CEO attended a half day workshop which informed the 2026 REROC Strategic Plan (understood it is yet to be adopted)

In addition, and pending the Board's consideration of this report, plans are in hand for the Chairperson and CEO to attend the AGM of REROC at Parliament House in Canberra in late October.

Riverina Water staff now have a view that the regional collaboration (obtained by attending the various abovementioned Working Groups) has provided improved communication with the three rural constituent Councils. Wagga Wagga City Council is not a member of REROC.

Further Riverina Water has improved its ability to request REROC to lobby on its behalf on industry or specific issues. REROC enjoys a strong track record in lobbying on behalf of its member Councils.

The twelve months of active membership has provided limited (direct) benefits to Riverina Water but has provided a mechanism by which Riverina Water now supports the only regional local government entity active across our supply area.

Riverina Water was an associate member of REROC for many years. The membership subscription was for many years up to and including 2017/18, \$8,800. In 2018/19 in response to the withdrawal of Snowy Valleys Council and Wagga Wagga City Council, the subscription increased to \$11,900. The same subscription was payable in 2019/20 and in the years since has risen to \$19,855 (plus GST). It should be acknowledged that membership now affords Riverina Water a vote at meetings of the ROC (which was not previously available given our status as an Associate Member).

Goldenfields Water remain as members of REROC. Their General Manager maintains that they get value for money via their membership and attendance at meetings and that REROC provides them with an opportunity for meaningful advocacy and good access to State and Federal Members of Parliament.

Membership of a regional organisation does align with the Riverina Water 2022 Business Activity Strategic Plan (BASP) through the Pillar of "our Business" which states as an objective, "collaborate and share our knowledge with other organisations".

WWCC has reiterated its offer to maintain (or take out of hiatus) the function of the RivJO and fully fund the RivJO at its own cost. Management see merit in such an offer should REROC accept the offer to meet to discuss further details.

A report appears later in this business paper regarding the future of Joint Organisations which is relevant to any decision by the Board to continue or discontinue its membership of REROC.

Strategic Alignment

Our Community
Actively support and contribute to our community

Financial Implications

Workforce Implications

Not applicable

Risk Considerations

Community and agency partnerships

High	Riverina Water has a high appetite to partner with our community and other agencies to maximise potential benefits to Riverina Water and the Community.
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Risk Alignment

Membership of REROC would satisfy Riverina Water's appetite to be an active player in supporting regional priorities as well and contribute to the broader objectives of many communities in our supply area.

R19 Council Resolution Sheet

Organisational Area Chief Executive Officer

Author Andrew Crakanthorp, Chief Executive Officer

Summary The report provides an update on the status of previous resolutions of the Board.

RECOMMENDATION that the report detailing the status of the active resolutions of the Board of Riverina Water be noted and received.

Report

The attachment to this report provides details on the implementation of previous Board resolutions.

› **R19.1 Council Resolution Sheet** [↓](#)

Strategic Alignment

Our Operations

Proactively manage risks and opportunities

Financial Implications

Nil

Workforce Implications

Nil

Risk Considerations

Corporate Governance and Compliance	
Low	Riverina Water has low appetite for risk of failure to comply with legislation, regulations, policy/procedures and transparent, ethical decision making. Minor breaches are expected from time to time but it will be reported and responded to.

Risk Alignment

Not Applicable

OUTSTANDING ACTIONS REPORT

Printed: Thursday, 15 October 2026 1:09:33 PM

Meeting	Date	Officer	Title	Target
Board Meeting 26/10/2022	26/10/2022	Vidler, Greg	The Rock Reservoir Land Acquisition	9/11/2022
Resolution				

22/183

RESOLVED:

On the Motion of Councillors D Meyer OAM and T Quinn

That Council:

- (a) proceed with the compulsory acquisition of the land described as 4376 Olympic Highway, The Rock, NSW (part Lot 1 in Deposited Plan 596611), in accordance with the requirements of the Land Acquisition (Just Terms Compensation) Act 1991; and
- (b) make an application to the Minister and the Governor for approval to acquire 4376 Olympic Highway, The Rock, NSW (part Lot 1 in Deposited Plan 596611), for the purpose of the construction of the Rock Reservoir and associated access in accordance with Section 186(1) of the Local Government Act 1993
- (c) upon acquisition, classify the land as operational land in accordance with the Local Government Act.
- (d) Delegate authority to the CEO to sign all documents relating to the compulsory acquisition and pay requisite compensation for the land.

CARRIED**Notes For Action****07 Dec 2022 9:50am Vincent, Melissa**

The acquisition process continues as planned.

14 Feb 2023 11:20am Vincent, Melissa

The acquisition process continues again more slowly than expected. Council's solicitor has carriage of the process

08 Jun 2023 3:18pm Vincent, Melissa

The RMS rejected the proposed access which has put the project behind schedule. Revised plans have been completed and it is expected that Riverina Water will gain title to the required land by March 2024.

19 Jun 2024 4:10pm Vincent, Melissa

A workshop to update the Board on this matter was held on 27 June 2024.

29 Nov 2024 8:33am Vincent, Melissa

Riverina Water have engaged NSW Public Works to finalise the land acquisition by June 2025

16 Jun 2025 8:17am Vincent, Melissa

Work continues on the land acquisition by NSW Public Works with a meeting held with the landowner in June

10 Oct 2025 9:00am Vincent, Melissa

Our application for compulsory acquisition can commence from the 31 October 2025, as the nominal end of the six-month negotiation period required by the Just Terms Act and the Office of Local Government (OLG) annual "PAN Pause" period during which compulsory acquisitions are not permitted. We are still in discussions with the landowner who have indicated they are seeking an independent valuation. If no agreement is reached with the landowner by the 31 October 2025, we will initiate compulsory acquisition

02 Dec 2025 8:23am Vincent, Melissa

NSW Public Works lodged paperwork as the next step in the acquisition on November 12. The NSW Office of Local Government are expected to process the application by December 17", The Landowner remains difficult to contact and negotiate with. The compulsory acquisition process will now continue to allow Riverina Water to conclude this matter in the coming months

13 Feb 2026 9:42am Vincent, Melissa

Ministerial approval from OLG has been received., 1. Riverina Water will be authorised to formally serve the PAN on Mr Black, 2. Service of the PAN will commence the statutory 90-day negotiation period under the Act, 3. Riverina Water and the landowner will seek to reach agreement on just terms compensation during this period, 4. If agreement is not reached, the matter may proceed to compulsory acquisition and compensation determination by the Land and Environment Court

11 Jun 2026 9:10am Vincent, Melissa

Riverina Water has agreed to extend the 120-day negotiation period by one month due to the recent ill-health of Mr Black and also to allow him time to receive his own valuation report and respond to our offer before the acquisition is finalised by compulsory acquisition

15 Oct 2026 1:06pm Vincent, Melissa

The CEO signed the final documentation which results in the land transferring to the ownership of Riverina Water in October 2026. The matter is now finalised and detailed planning for the design of the reservoir and access infrastructure can commence.

Meeting	Date	Officer	Title	Target
Board Meeting 27/08/2026	27/08/2026	Lang, Josh	2026/27 Grants Program assessment panels	10/09/2026
Resolution				

26/116

RESOLVED:

On the Motion of Councillors B Liston and A Parkins

That Council:

- a) Nominate one Board member and an alternate per Local Government Area, as required, to the grants assessment panels
- b) Delegate authority to the CEO (in conjunction with the Chairperson) to make changes to the assessment panel members due to unavailability or conflict of interest, to be made at his discretion, should it be required

OUTSTANDING ACTIONS REPORT				Printed: Thursday, 15 October 2026 1:09:33 PM
Meeting	Date	Officer	Title	Target
CARRIED				
Notes For Action 15 Oct 2026 1:08pm Vincent, Melissa There is a report in this business paper that progresses the panel assessment process				
Meeting	Date	Officer	Title	Target
Board Meeting 27/08/2026	27/08/2026	van Berkel, Troy	W278 Operations Building Rectification Dispute – Settlement Negotiation Authority	10/09/2026
Resolution 26/128 RESOLVED: On the Motion of Councillors J McKinnon and A Condron That Council: <ul style="list-style-type: none"> a) Receive and note the report; b) Delegate authority to the Chief Executive Officer or his nominated delegate to negotiate and settle with PPG at mediation, within a range as detailed in the report (inclusive of GST) for the reasons outlined in the report; and c) Delegate authority to the Manager Projects to produce and swear an affidavit in support of item (b) above and for the purposes of the ongoing legal negotiations with PPG. 				
CARRIED				
Notes For Action 15 Oct 2026 1:09pm Vincent, Melissa There is a report in this business paper that finalises the outstanding legal matters on a confidential basis				

R20 Works Report covering August 2026

Organisational Area Engineering

Author Troy van Berkel, Director Engineering

Summary This report provides an overview of water usage, connections, maintenance and water quality matters during August 2026.

RECOMMENDATION that the Works Report covering August 2026 be received and noted

Report

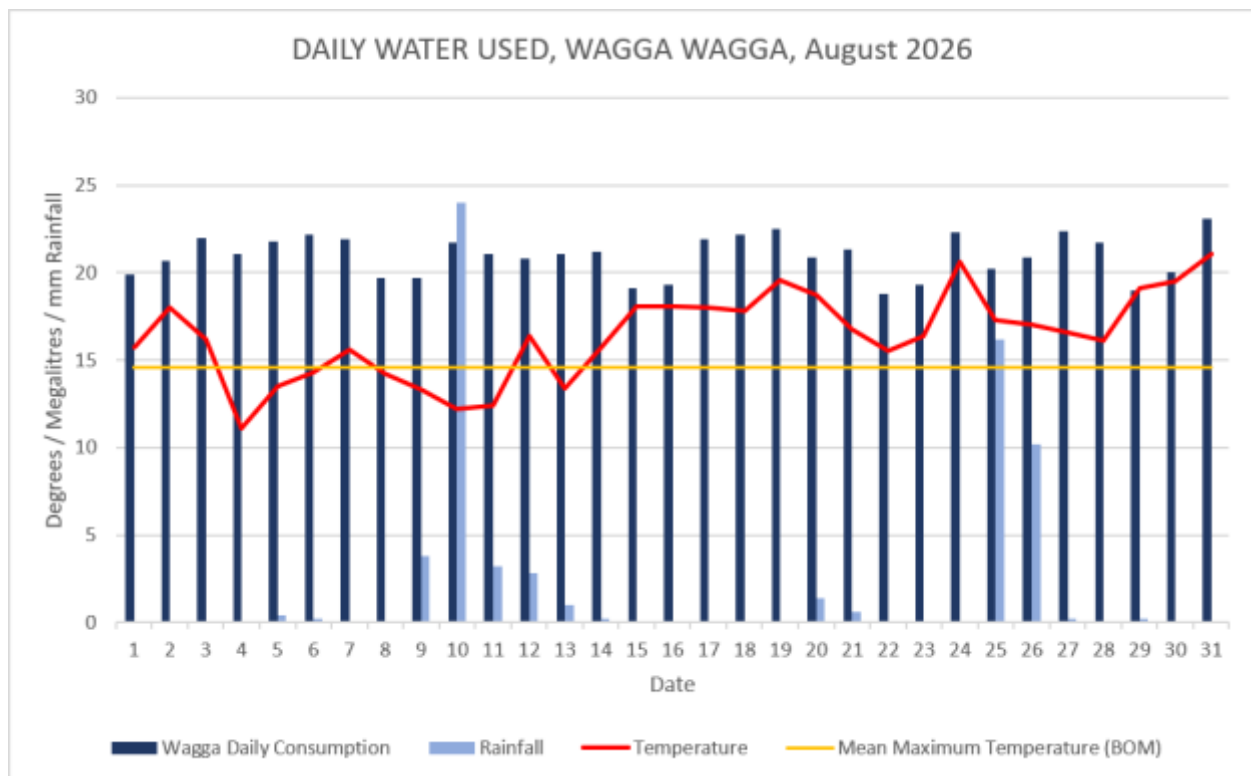
This report provides an overview of water usage, connections, maintenance and water quality matters from the 1st to the 31st August 2026.

Water Sourced and Used

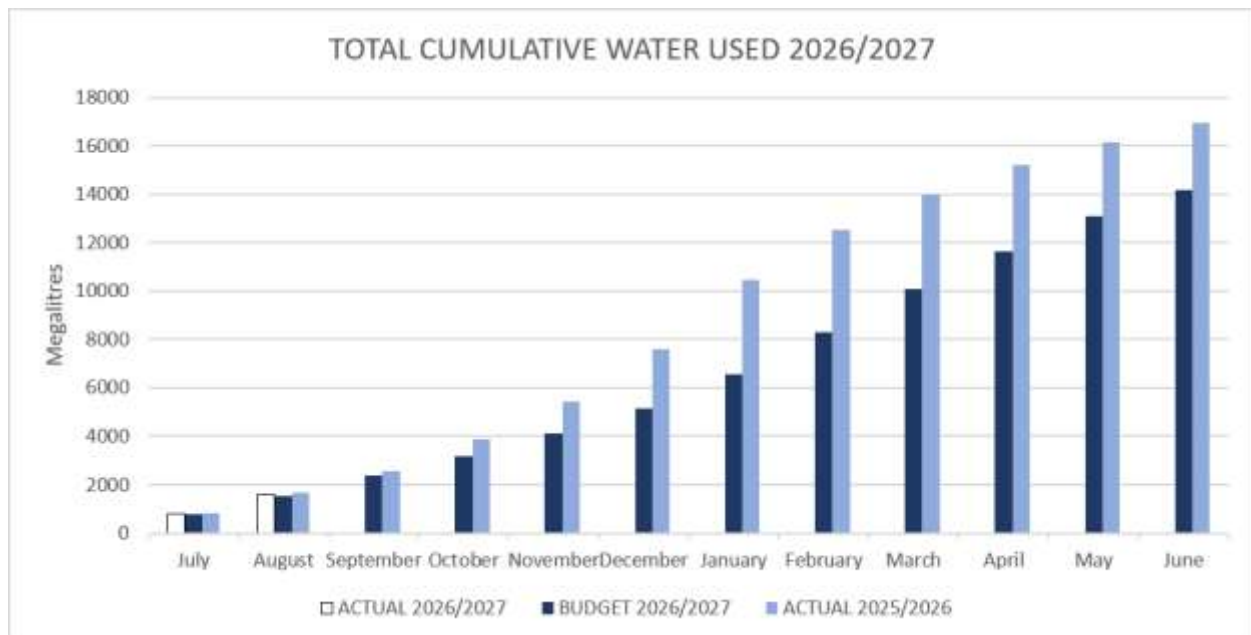
WATER SOURCED - Megalitres [ML]		August		
		2024	2025	2026
	Rainfall [mm]	38.4	25.2	64.4
	Wet Days	8	13	14
Surface Water Sources				
Murrumbidgee Regulated River Water				
	Sub-Total	0.3	0.3	0.0
	Wagga Wagga - Murrumbidgee River	0.0	0.0	0.0
	Morundah - Yanco Creek	0.32	0.31	0.00
	Urana - Colombo Creek	0.0	0.0	0.0
Groundwater Sources				
	Sub-Total	849.6	856.9	813.8
Wagga Wagga Alluvial Groundwater				
	East Wagga Wagga	508.3	300.0	373.5
	West Wagga Wagga	81.2	492.8	235.4
	North Wagga Wagga	197.0	0.0	169.2
	Oura	2.5	2.5	2.9
Mid Murrumbidgee Zone 3 Alluvial Groundwater				
	Collingullie	4.8	5.2	3.5
	Bulgary	33.0	32.7	0.0
Billabong Creek Alluvial Groundwater				
	Walla Walla (near Culcairn)	0.0	0.1	0.3
	Ralvona	13.6	14.1	19.2
	Walbundrie	2.9	3.5	2.4
Gundagai Alluvial Groundwater (Tarcutta)				
		4.1	3.6	4.9
Lachlan Fold Belt MDB Groundwater				
	Woomargama	0.7	0.9	0.7
	Humula	0.5	0.4	0.6
Goldenfields Water (bulk supply)				
		1.1	1.1	1.2
Surface and Groundwater - TOTAL		849.9	857.2	813.8

WATER SUPPLIED - Megalitres [ML]			August		
			2024	2025	2026
Greater Wagga Wagga	Wagga Wagga System	Sub-Total	498.5	508.4	484.3
	Wagga Low Level		58.4	60.1	115.2
	Wagga High Level		370.9	367.3	303.5
	Bellevue/Glenoak Level		43.1	47.1	41.9
	Ladysmith		4.9	3.9	3.6
	Gregadoo		21.2	30.0	20.1
	North Wagga System	Sub-Total	199.6	194.0	194.8
	North Wagga/Bomen		86.8	68.9	69.6
	East Bomen		21.6	20.8	22.2
	Estella		66.6	79.1	73.0
	Rural - Brucedale		12.5	15.8	17.5
	Rural - The Gap/Tooyal		8.0	4.4	7.8
	Rural - Currawarna/Cottee		4.1	5.0	4.8
GREATER WAGGA WAGGA - TOTAL			698.1	702.4	679.2
Rural	Southern Trunk System	Sub-Total	77.3	79.8	72.8
	(Southern Trunk- Rural Connections)		25.3	25.9	23.4
	San Isadore		3.6	4.1	2.9
	Kapooka		9.7	14.8	12.5
	Uranquinty		9.1	7.1	6.5
	The Rock		5.6	5.4	4.6
	Mangoplah		1.1	0.8	1.5
	Yerong Creek		1.1	1.1	1.4
	Pleasant Hills		6.3	6.5	5.9
	Milbrulong		0.1	0.2	0.1
	Henty		8.0	7.6	7.9
	Morven		3.2	2.4	2.7
	Walla Walla		4.2	3.8	3.6
	Transferred to Western Trunk		0.0	0.0	-26.2
	Western Trunk System	Sub-Total	33.0	32.7	26.2
	(Western Trunk - Rural Connections)		21.6	21.1	15.2
	Lockhart		5.2	5.8	5.7
	Boree Creek		0.8	0.9	0.7
	Urana		2.8	2.4	2.5
	Oaklands		2.6	2.5	2.0
	Morundah*				0.1
	Transferred from Southern Trunk		0.0	0.0	26.2
	Independent Villages	Sub-Total	28.6	28.9	33.5
	Collingullie		4.5	3.7	3.1
	Humula		0.5	0.4	0.6
	Morundah*		0.3	0.3	
	Oura		2.5	2.5	2.9
	Woomargama		0.7	0.9	0.7
	Tarcutta		3.6	3.3	4.3
	Holbrook		13.7	14.1	19.3
	Walbundrie-Rand		2.8	3.5	2.4
RURAL - TOTAL			138.9	141.4	132.5
GREATER WAGGA WAGGA & RURAL - TOTAL			837.0	843.8	811.7

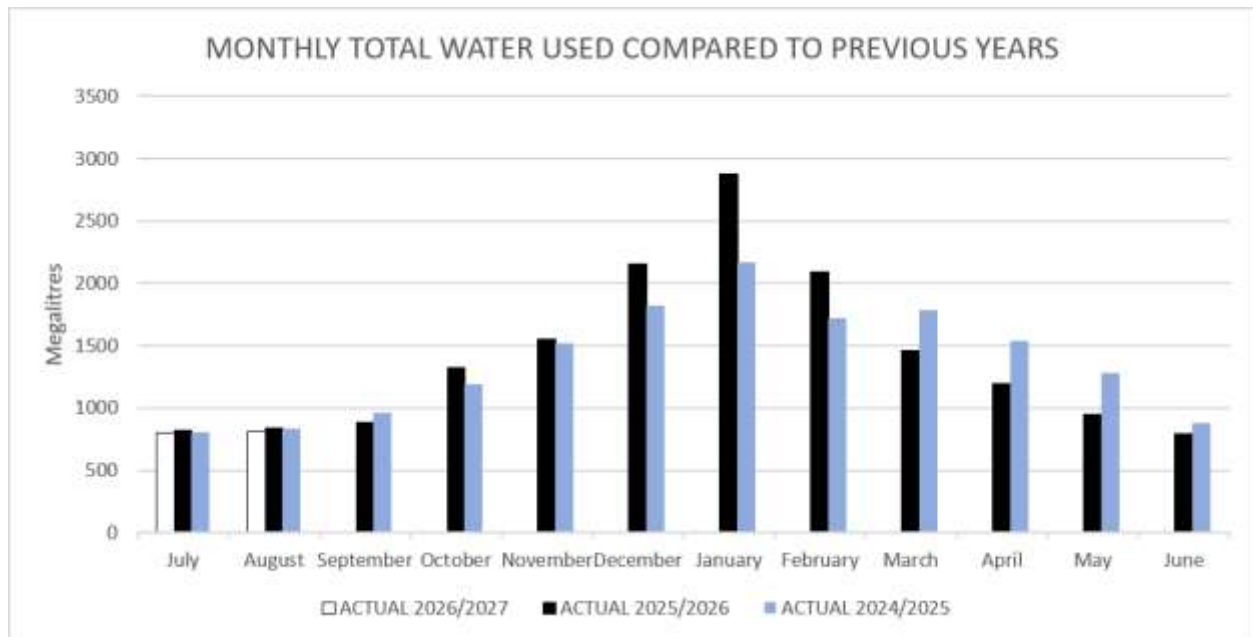
Graph 1



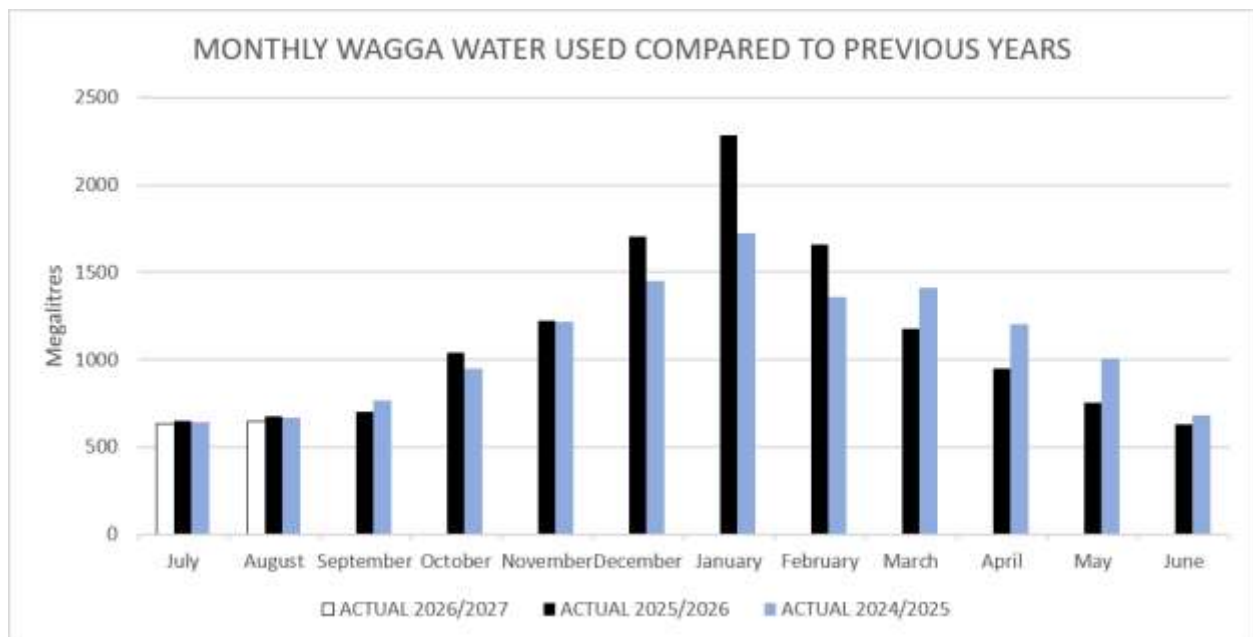
Graph 2



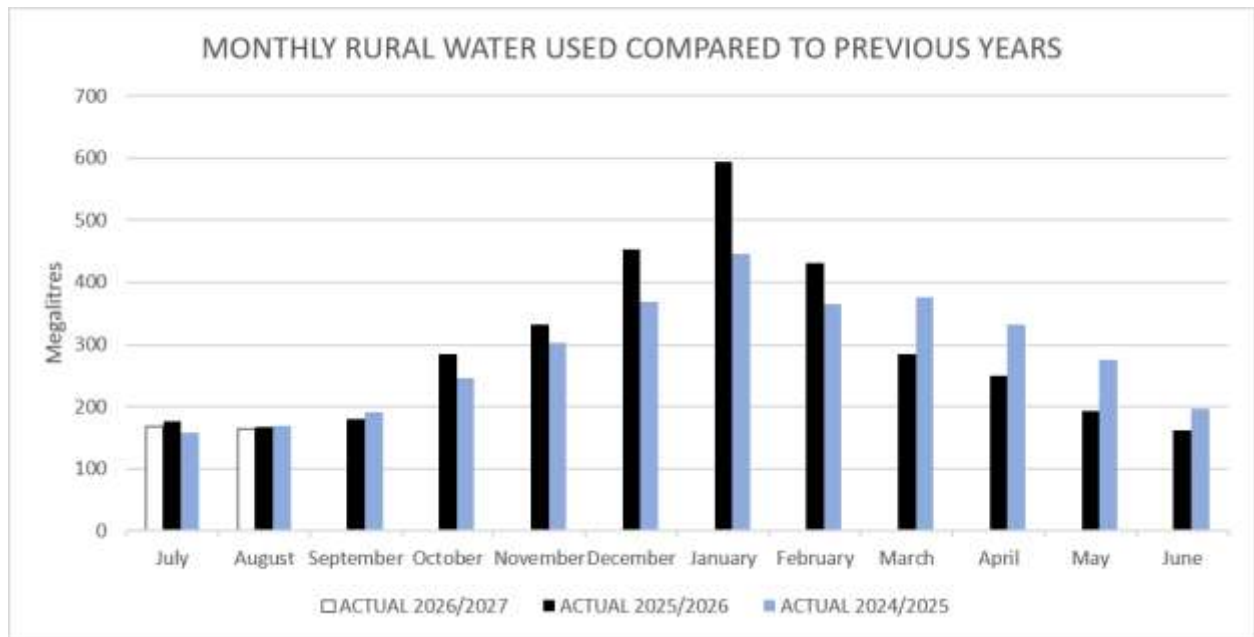
Graph 3



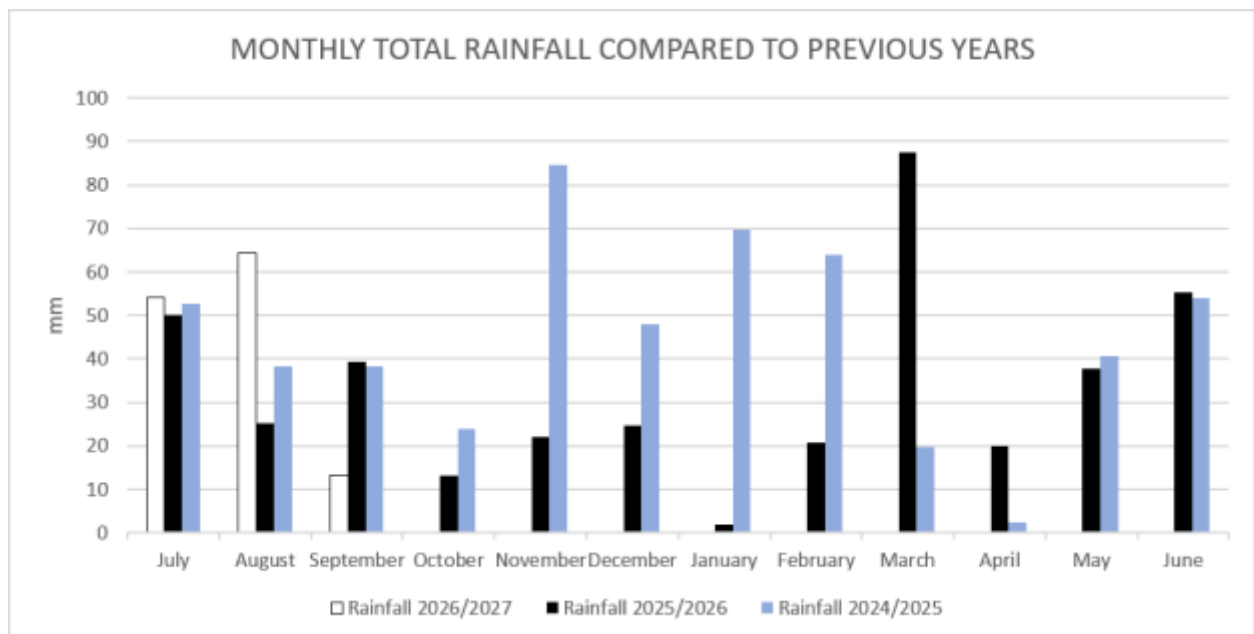
Graph 4



Graph 5



Graph 6



Repairs, Meters, Locations and Complaints

Suburb	LOCATE	METERMODIFY	DISCONNECT	HYDMAINT	PRESSURE	METERCOCKFAIL	WATERDIRTY	METERLEAK	WATERLEAK	Grand Total
Suburb Not Recorded							1		4	5
ASHMONT			1			2	2		3	8
BOMEN				1				1	1	3
BOOROOMA									1	1
BOURKELANDS		1				1		2	2	6
BRUCEDALE					2					2
COLLINGULLIE									2	2
EAST WAGGA WAGGA								1		1
ESTELLA								1	1	2
FOREST HILL						1		1	1	3
GLENFIELD PARK				1		2	3	1		7
GOBBAGOMBALIN					1			5	1	7
GUMLY GUMLY									1	1
HENTY						1			1	2
HOLBROOK	1						1	2	4	8
KOORINGAL						1		6	3	10
LAKE ALBERT						2		3	7	12
LOCKHART								1		1
MOUNT AUSTIN					1	1		3	1	6
SAN ISIDORE								1	1	2
SPRINGVALE							1		1	2
TATTON									1	1
TOLLAND			1							1
TURVEY PARK				1	1	1		2		5
WAGGA WAGGA		2	1	1	5	1	4	8	7	29
WALLA WALLA									2	2
YERONG CREEK						1				1
MOORONG					1				2	3
THE ROCK					2		2		3	7
OURA				1						1
HUMULA									2	2
OAKLANDS									2	2
DOWNSIDE								1		1
Grand Total	1	3	3	5	13	14	14	39	54	146

New Connections

Count of #	Resp.					
Activity	Suburb	ASSETS	NEWSERVICE	RURALGANG	WORKS	Grand Total
MTRINST	BOMEN		1			1
	CURRAWARNA		1			1
	ESTELLA		3			3
	FOREST HILL		4			4
	GOBBAGOMBALIN		3			3
	GUMLY GUMLY		1			1
	HENTY			1	4	5
	KOORINGAL	3			4	7
	LAKE ALBERT		2			2
	LLOYD		1			1
	TARCUTTA		1			1
	WALLA WALLA			1		1
	WOOMARGAMA		1			1
Grand Total		3	18	2	8	31

Water System Repairs

Activity	Date	Suburb	Problem	AssetType	Count of #
MAINRPR	1/08/2026	WAGGA TO THE ROCK	ROUNDSPLIT	Water Main	1
	4/08/2026	WAGGA WAGGA	JOINTLEAK	Water Main	1
	6/08/2026	THE ROCK TO HENTY	ROUNDSPLIT	Water Main	1
		WALLA WALLA	LONGSPLIT	Water Main	1
	10/08/2026	WAGGA WAGGA	LONGSPLIT	Water Main	1
	11/08/2026	LAKE ALBERT	TREEROOTS	Water Main	1
	14/08/2026	ASHMONT	ROUNDSPLIT	Water Main	1
		LAKE ALBERT	ERRORRWCC	Water Main	1
		LAKE ALBERT	EXCESSWEAR	Water Main	1
	17/08/2026	ASHMONT	ROUNDSPLIT	Water Main	1
		HENTY	GROUNDMOVE	Water Main	1
		HUMULA	TREEROOTS	Water Main	1
	20/08/2026	THE ROCK	LONGSPLIT	Water Main	1
	21/08/2026	THE ROCK	JOINTLEAK	Water Main	1
		THE ROCK	LONGSPLIT	Water Main	1
	22/08/2026	URANA	ROUNDSPLIT	Water Main	1
Grand Total					16

Water Quality Complaints

Types	Date	Suburb	Action Taken	Count of SR#
WATERDIRTY	5/08/2026	GLENFIELD PARK	Water tested 0.7. Called number left a message.	1
	7/08/2026	GLENFIELD PARK	Flushed meter	1
	10/08/2026	WAGGA WAGGA	Flushed at meter	3
		WAGGA WAGGA	Unit sat empty for extended period looked to be stagnant water in line has now cleared	1
	12/08/2026	HOLBROOK	Passed onto water quality	1
	13/08/2026	ASHMONT	Flushed 5 dead ends in area	1
		ASHMONT	Flushed 5 dead ends in area. Water started 127 now reading 2.7	1
	19/08/2026	GLENFIELD PARK	Flushed both meters at property. 2.2 ntu	1
	24/08/2026	THE ROCK	Flushed main	1
	25/08/2026	THE ROCK	Flush main	1
	26/08/2026	WAGGA WAGGA	Conductivity 359, Calcium Hardness 50mg/L, Total Hardness 105mg/l ,NTU 0.72. All within ADWG	1
	27/08/2026	SPRINGVALE	Flushed at meter & changed damaged meter	1
Grand Total				14

New water mains laid – New and Replacement

Summary	WO#	Asset Type	Width	Type	Sum of Meters
Brunslea Park - Stage 3 Subdivision 924m of 100mm oPVC DICL	4797	Water Main	100	OPVC	314
		Water Main	200	OPVC	12
11 Lot Industrial Subdivision	13453	Water Main	150	OPVC	120
Yerong Creek Rail & Highway Crossing Works	14061		150	OPVC	42
Conjura Street Ladysmith - move recitation to western boundary See A.Beckett for details DC11912	14222	Water Main	100	OPVC	36
Estella Stage 15a - Avocet Dr Finish remaining 250mm retic into tie in on Pine Gully Rd Previous WO1837	13590	Water Main	250	DICL	18
		Water Main	250	OPVC	102
Solar Plant - HL & Bore Pipe	1867		100	COMMS	132
			150	HV	272
			450	DICL	5
			450	PE	12
			600	DICL	130.3
Urquharts Lane, Boree Creek 11km Main extension – 4 connections DC8984 – DC8981 – DC8868 – DC8714	13703		100	OPVC	800
Milne Street from Emily Street to The Rock 11,12	14659	Water Main	100	OPVC	6
Lane from Railway Street to The Rock 9	14663	Water Main	100	OPVC	6
71 Jumbuck Dr, Gobbagombalin 2/1265284 Stage 1 Subdivision - 47 Lots < 2,000m2 Residential Reticulation	4168	Water Main	100	DICL	36
		Water Main	150	DICL	42
Grand Total					2085.3

Major Repairs / Overhauls

Facility	Work done
The Gap Pump Station	Pump Upgrade
Wagga Wagga WTP	Sludge Scraper Major Overhaul
Milbrulong Reservoir	County Bounty Pump Upgrade

Water Filling Station Activity

Location	Number of fills
Bomen Hereford Street	23
Estella Farrer Road	55
Forest Hill Elizabeth Avenue	204
Glenfield Red Hill Road	88
Lake Albert Plumpton Road	134
Lockhart Napier Road	36
Pleasant Hills Manson St	22
Tarcutta	82
The Rock	12
Urana Federation Way	12
Yerong Creek Finlayson Street	43

Fleet Disposals

Vehicle No	Description	Vehicle Type	Make & Model	Year	KMs	Method	Price (ex GST)
398	Ranger Extra Cab	Ute	Ford Ranger cab-chassis	2018	126,868	Auction	\$15,454.55
447	MG ZS	EV	MG ZS EV	2021	24,414	Auction	\$13,636.36
465	Pajero Sport	SUV	Mitsubishi Pajero Sport LGX	2023	98,658	Auction	\$22,727.27

Fleet Acquisitions

Vehicle No	Tenders received	Accepted Tenderer	Vehicle type	Make/Model	Price ex GST
546	1	Haberfield BYD (fleet) for delivery by Wagga BYD	Ute PHEV	BYD Shark Performance	\$50,820

Strategic Alignment

Our Operations

Assure ongoing service delivery

Financial Implications

Nil

Workforce Implications

Nil

Risk Considerations

Service delivery and Asset Management - Significant or long term disruption	
Low	Riverina Water has a low tolerance for risk of failure of infrastructure assets that would result in significant and/or prolonged disruption to our services and infrastructure that does not have the capacity to meet customer demands.

Risk Alignment

Regular reporting enables management to monitor water production, quality and infrastructure to ensure ongoing capacity to meet customer demands

R21 Works Report covering September 2026

Organisational Area Engineering

Author Troy van Berkel, Director Engineering

Summary This report provides an overview of water usage, connections, maintenance and water quality matters during September 2026.

RECOMMENDATION that the Works Report covering September 2026 be received and noted

Report

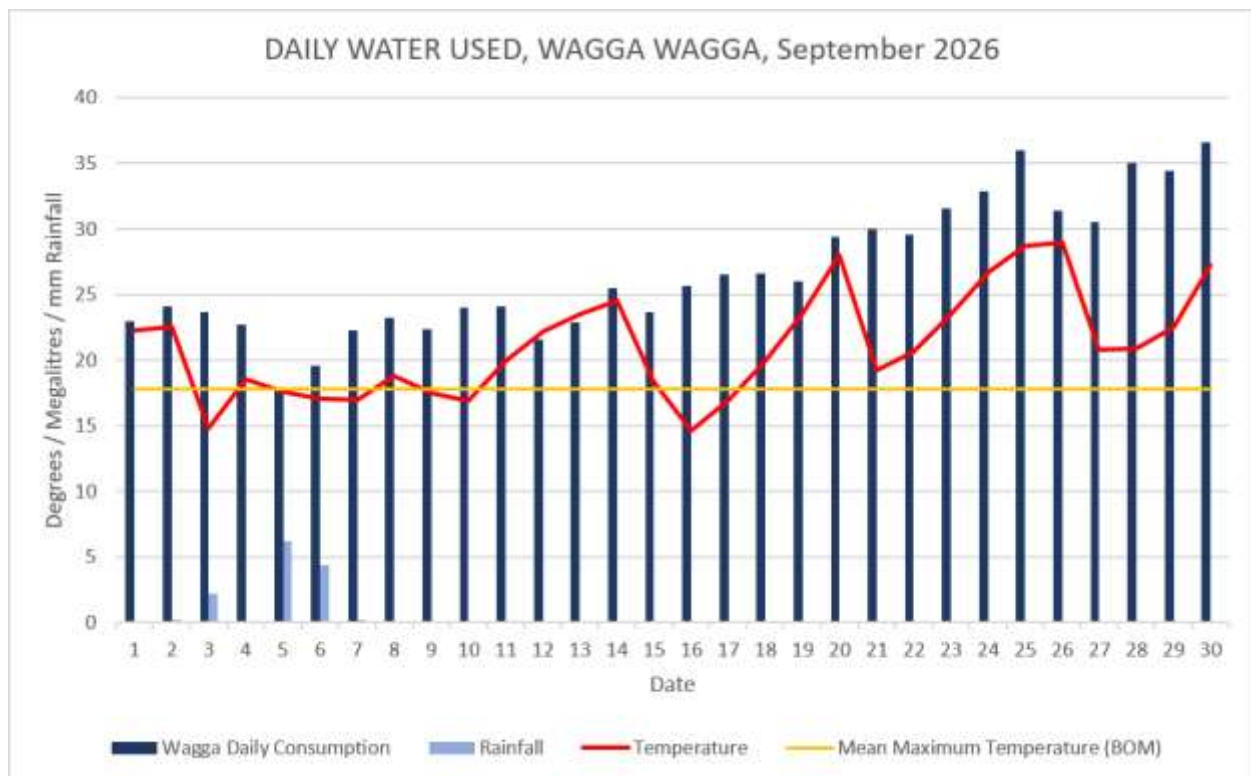
This report provides an overview of water usage, connections, maintenance and water quality matters from the 1st to the 30th September 2026.

Water Sourced and Used

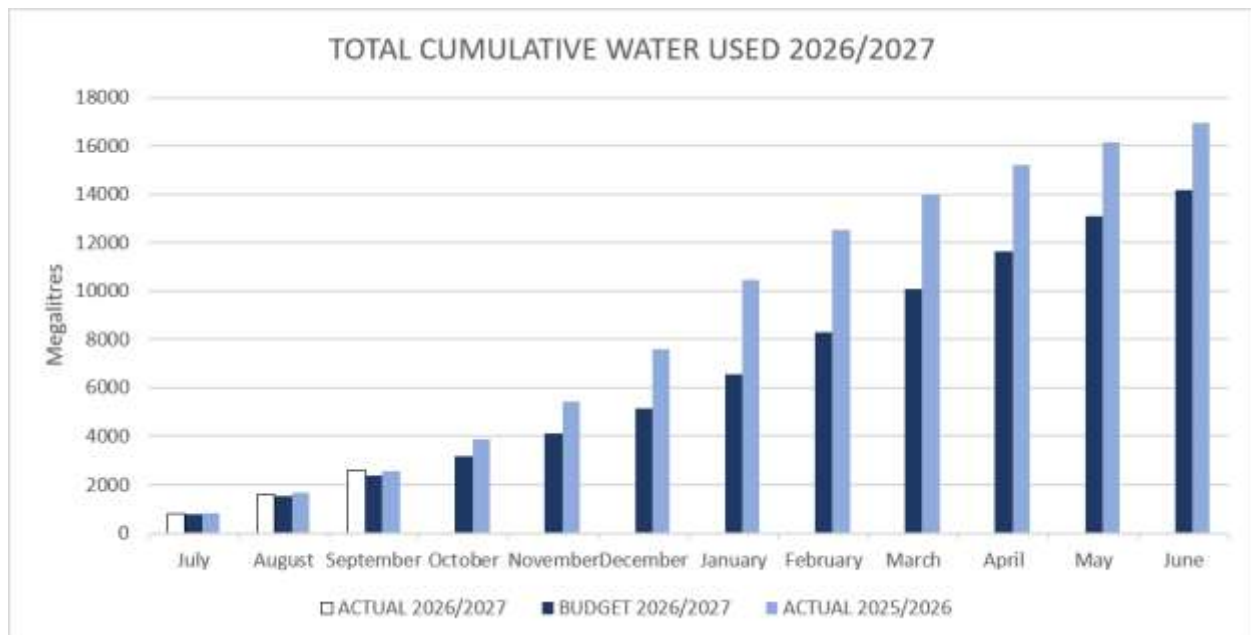
WATER SOURCED - Megalitres [ML]		September		
		2024	2025	2026
	Rainfall [mm]	38.2	39.4	13.2
	Wet Days	8	6	5
Surface Water Sources				
Murrumbidgee Regulated River Water				
	Sub-Total	8.0	0.4	0.6
	Wagga Wagga - Murrumbidgee River	7.2	0.0	0.0
	Morundah - Yanco Creek	0.77	0.41	0.00
	Urana - Colombo Creek	0.0	0.0	0.6
Groundwater Sources				
	Sub-Total	973.2	898.4	1,003.9
Wagga Wagga Alluvial Groundwater				
	East Wagga Wagga	600.2	354.2	555.0
	West Wagga Wagga	93.6	473.9	399.3
	North Wagga Wagga	208.8	0.0	0.0
	Oura	3.7	3.4	3.6
Mid Murrumbidgee Zone 3 Alluvial Groundwater				
	Collingullie	5.4	4.8	5.5
	Bulgary	36.7	35.8	0.3
Billabong Creek Alluvial Groundwater				
	Walla Walla (near Culcairn)	0.2	0.1	6.7
	Ralvona	15.2	15.0	21.6
	Walbundrie	3.4	4.0	2.5
Gundagai Alluvial Groundwater (Tarcutta)				
		3.4	4.3	5.7
Lachlan Fold Belt MDB Groundwater				
	Woomargama	0.9	0.8	1.0
	Humula	0.3	0.4	0.4
Goldenfields Water (bulk supply)				
		1.4	1.6	2.3
Surface and Groundwater - TOTAL		981.2	898.8	1,004.5

WATER SUPPLIED - Megalitres [ML]			September		
			2024	2025	2026
Greater Wagga Wagga	Wagga Wagga System	Sub-Total	595.0	538.0	605.4
	Wagga Low Level		81.2	73.1	134.2
	Wagga High Level		424.2	383.1	376.5
	Bellevue/Glenoak Level		56.4	48.6	55.5
	Ladysmith		4.7	4.1	4.6
	Gregadoo		28.6	29.0	34.7
	North Wagga System	Sub-Total	209.2	194.6	222.6
	North Wagga/Bomen		75.1	70.9	75.0
	East Bomen		21.3	21.7	23.7
	Estella		82.2	76.3	94.0
	Rural - Brucedale		18.8	16.6	17.9
	Rural - The Gap/Tooyal		8.1	4.4	6.1
	Rural - Currawarna/Cottee		3.7	4.7	5.8
	GREATER WAGGA WAGGA - TOTAL		804.2	732.6	828.0
Rural	Southern Trunk System	Sub-Total	87.1	85.0	96.9
	(Southern Trunk- Rural Connections)		28.5	28.3	37.9
	San Isadore		4.9	4.3	4.7
	Kapooka		9.9	15.1	13.1
	Uranquinty		7.8	7.5	8.1
	The Rock		5.6	5.3	5.4
	Mangoplah		1.5	0.9	1.8
	Yerong Creek		1.3	1.3	1.3
	Pleasant Hills		8.4	7.8	6.7
	Milbrulong		0.2	0.3	0.2
	Henty		9.6	8.0	10.2
	Morven		4.0	2.6	3.7
	Walla Walla		5.2	4.0	3.8
	Transferred to Western Trunk		0.0	-0.4	-29.8
	Western Trunk System	Sub-Total	36.7	36.5	30.1
	(Western Trunk - Rural Connections)		22.3	24.0	16.0
	Lockhart		7.4	6.2	7.8
	Boree Creek		1.2	1.1	1.0
	Urana		2.9	2.5	2.1
	Oaklands		2.9	2.4	2.7
	Morundah*				0.4
	Transferred from Southern Trunk		0.0	0.4	29.8
	Independent Villages	Sub-Total	31.9	32.5	39.2
	Collingullie		5.1	4.4	5.0
	Humula		0.3	0.4	0.4
	Morundah*		0.7	0.3	
	Oura		3.7	3.4	3.6
	Woomargama		0.9	0.8	1.0
	Tarcutta		2.6	3.9	5.1
	Holbrook		15.2	15.0	21.7
	Walbundrie-Rand		3.3	4.1	2.4
	RURAL - TOTAL		155.7	154.0	166.2
	GREATER WAGGA WAGGA & RURAL - TOTAL		959.9	886.6	994.2

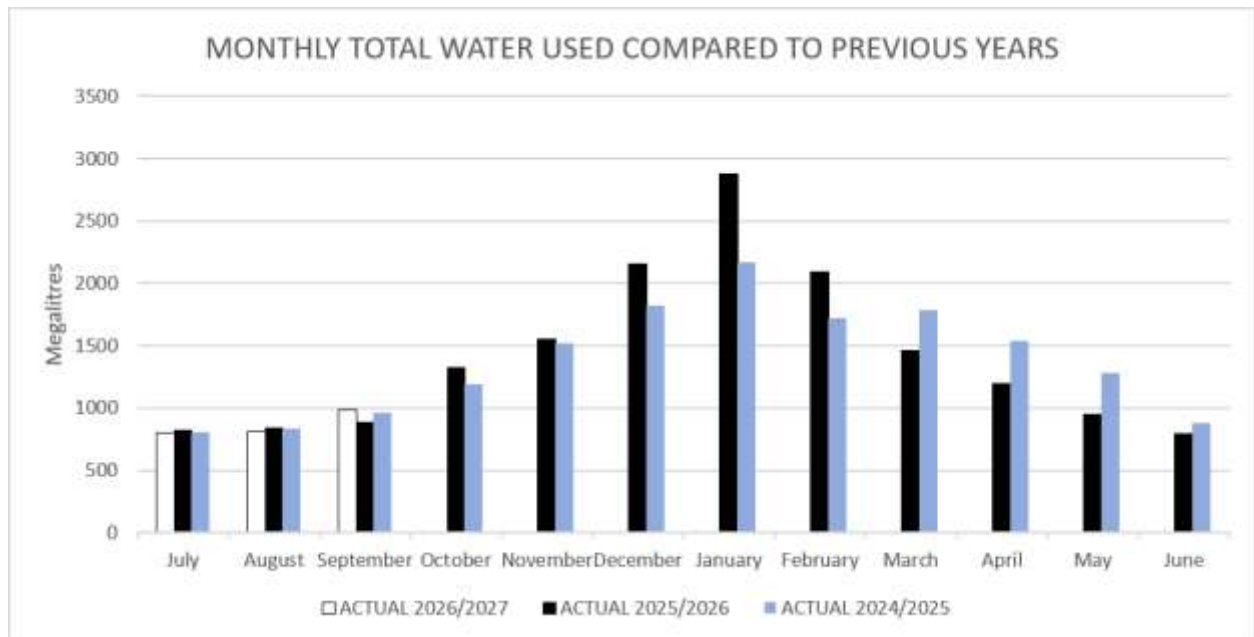
Graph 1



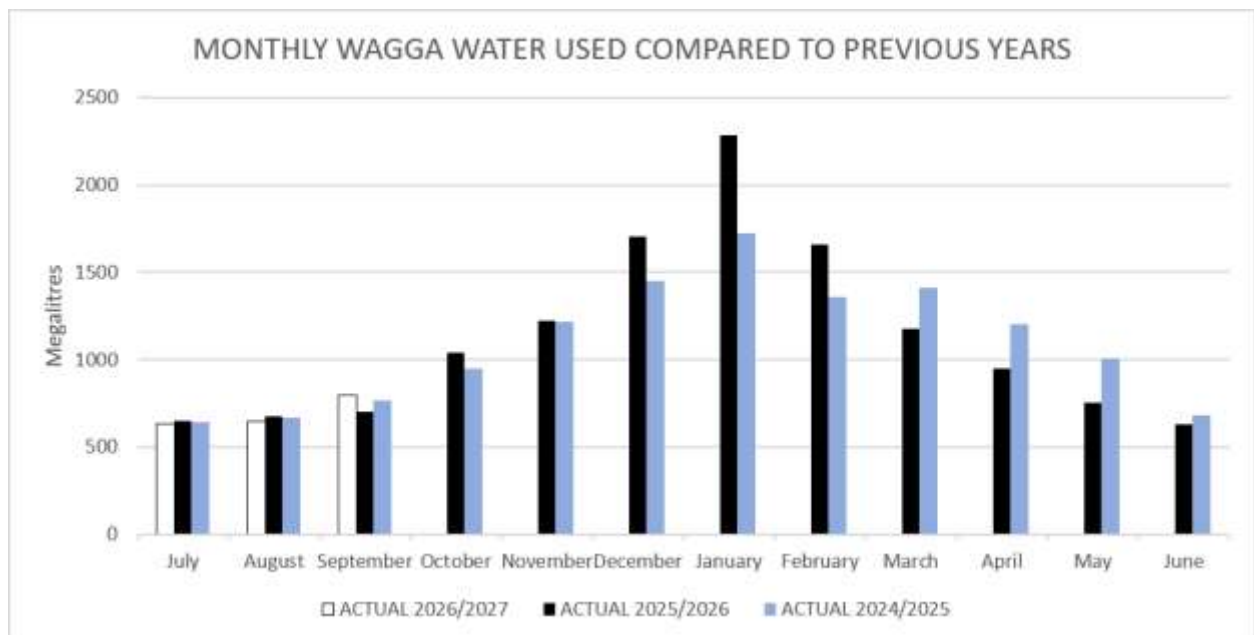
Graph 2



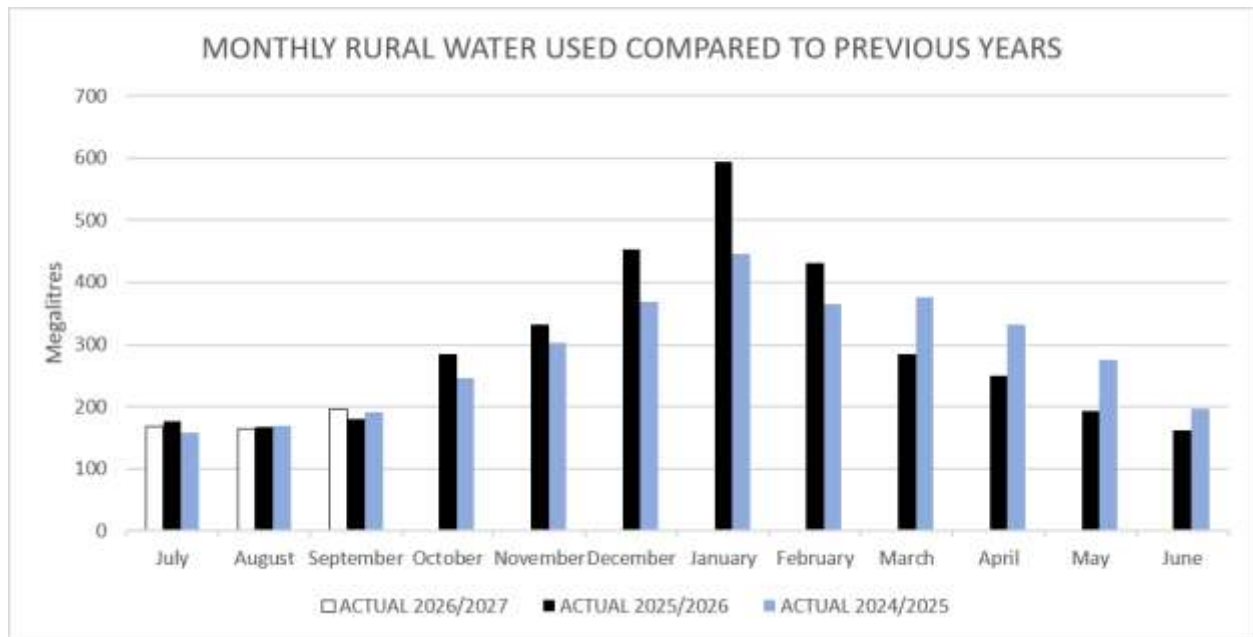
Graph 3



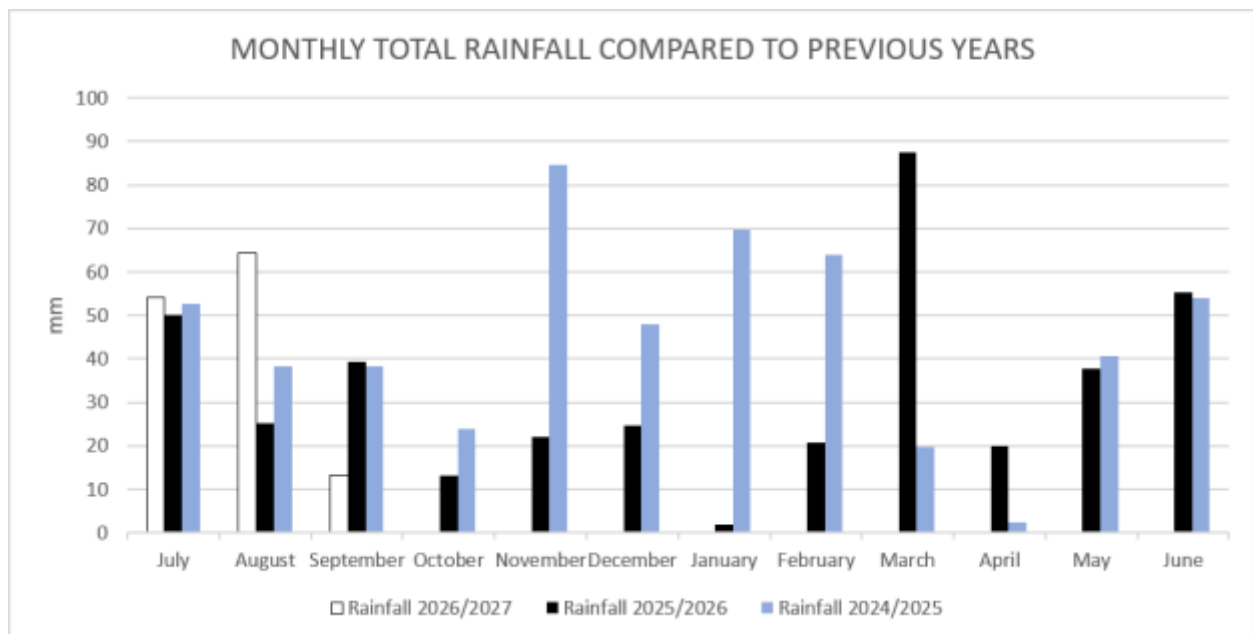
Graph 4



Graph 5



Graph 6



Repairs, Meters, Locations and Complaints

Suburb	DISCONNECT	METERMODIFY	LOCATE	WATERODOUR	HYDMAINT	WATERDIRTY	METERCOCKFAIL	PRESSURE	WATERLEAK	METERLEAK	Grand Total
ASHMONT							2	4	2	2	10
BOMEN									1		1
BOOROOMA							1		2	1	4
BOURKELANDS		1				1	2			2	6
BRUCEDALE								4	2		6
COLLINGULLIE									2		2
CURRAWARNA									1		1
EAST WAGGA WAGGA					1		1			2	4
ESTELLA							1		1	2	4
FOREST HILL									1	2	3
GLENFIELD PARK		1				3		1	3	6	14
GOBBAGOMBALIN						2	1	1			4
HENTY						1		4	1	3	9
HOLBROOK				3					2	1	6
KOORINGAL						2	2	1	3	8	16
LAKE ALBERT			1	2	1	1	2	1	3	7	18
LLOYD										1	1
LOCKHART									1		1
MORVEN									1		1
MOUNT AUSTIN	1		1	1			3	1		1	8
NORTH WAGGA WAGGA									1		1
PLEASANT HILLS									1		1
SPRINGVALE								2		1	3
TATTON									3		3
TOLLAND							1		2	4	7
TURVEY PARK		1	1		1		2		1	4	10
WAGGA TO THE ROCK								1	1	3	5
WAGGA WAGGA		1	3		4		1	5	10	13	37
WOOMARGAMA									1		1
YERONG CREEK								1			1
RAND										1	1
OAKLANDS									1		1
CARTWRIGHTS HILL									1		1
Grand Total	1	4	6	6	7	10	19	26	48	64	191

New Connections

Count of #	Resp.				
Activity	Suburb	NEWSERVICE	RURALGANG	WORKS	Grand Total
MTRINST	ESTELLA	4			4
	FOREST HILL	1			1
	GOBBAGOMBALIN	2			2
	GUMLY GUMLY	4			4
	HENTY			3	3
	HOLBROOK			2	2
	LADYSMITH	1			1
	LAKE ALBERT	7			7
	LLOYD	4			4
	LOCKHART			3	3
	NORTH WAGGA WAGGA	1			1
	Oaklands			1	1
	OURA				2
	THE ROCK			1	1
	TURVEY PARK	1			1
	WAGGA WAGGA	2			2
Grand Total		27	10	2	39

Water System Repairs

Activity	Date	Suburb	Problem	AssetType	Count of #
MAINRPR	1/09/2026	BRUCEDALE	EXCESSWEAR	Water Main	1
		COLLINGULLIE	ROUNDSPLIT	Water Main	1
	3/09/2026	ESTELLA	EXCESSWEAR	Water Main	1
	4/09/2026	HENTY	LONGSPLIT	Water Main	1
	6/09/2026	THE ROCK	LONGSPLIT	Water Main	1
	7/09/2026	THE ROCK	LONGSPLIT	Water Main	1
	8/09/2026	COLLINGULLIE	CORROSION	Water Main	1
	10/09/2026	HENTY	LONGSPLIT	Water Main	1
	11/09/2026	LOCKHART		Water Main	1
	14/09/2026	HOLBROOK	LONGSPLIT	Water Main	2
	15/09/2026	WOOMARGAMA	ROUNDSPLIT	Water Main	1
	18/09/2026	OURA	EXCESSWEAR	Water Main	1
	19/09/2026	BOOROOMA	TREEROOTS	Water Main	1
		OURA	EXCESSWEAR	Water Main	1
	20/09/2026	COLLINGULLIE	JOINTLEAK	Water Main	1
		DOWNSIDE	EXCESSWEAR	Water Main	1
	23/09/2026	DOWNSIDE	EXCESSWEAR	Water Main	1
	24/09/2026	LAKE ALBERT	EXCESSWEAR	Water Main	1
	25/09/2026	NORTH WAGGA WAGGA	EXCESSWEAR	Water Main	1
	27/09/2026	COLLINGULLIE	ROUNDSPLIT	Water Main	1
		CULCAIRN	ROUNDSPLIT	Water Main	1
		DOWNSIDE	GROUNDMOVE	Water Main	1
	30/09/2026	BRUCEDALE	GROUNDMOVE	Water Main	1
		PLEASANT HILLS	ROUNDSPLIT	Water Main	1
Grand Total					25

Water Quality Complaints

Types	Date	Suburb	Action Taken	Count of SR#
WATERODOUR	7/09/2026	MOUNT AUSTIN	AM and RT attended the residence on the 09/09 after not receiving any contact back from the tenant. The water was tested on-site: Appearance - slightly murky initially. Ec - 328 Odour - Nil pH - 7.46 TDS - 188 Temp - 16.0 Turbidity - 0.45 NTU Chlorine (Free) - 1.61	1
	9/09/2026	LAKE ALBERT	Flush mains until clear and correct readings were at acceptable levels	1
	16/09/2026	HOLBROOK	Onwer called back after speaking with water quality and advsied that we refused the test the water at his property and we would only test out the front. I explained to the customer that all water going through the house starts at the meter. We only require to test at the meter as thats where we supply to. His reponse was 'i dont shower at the meter'. I explained that if he feels theres an issue within the pipes of his property then its an internal issue for a plumber however if he is still concerned about the water that we can test at the meter. The customer then swore and ended the call.	1
WATERDIRTY	2/09/2026	KOORINGAL	Flushed at meter and back tap.	1
	3/09/2026	GOBBAGOMBALIN	Flushed main	1
	4/09/2026	HENTY	Flushed main	1
	7/09/2026	GLENFIELD PARK	Work order created	1
	11/09/2026	LAKE ALBERT	Flushed dead end and meter till <2 turbidity	1
	14/09/2026	GOBBAGOMBALIN	Flushed service until clear	1
	16/09/2026	GLENFIELD PARK	Tested at front tap 7.5 first read. Flushed at meter tested 1.2 almost immediately. Advised owner to renew gal on house side.	1
	21/09/2026	BOURKELANDS	Flushed service all clear	1
	25/09/2026	GLENFIELD PARK	Flushed service	1
	28/09/2026	KOORINGAL	Flushed house and dead end	1
Grand Total				13

New water mains laid – New and Replacement

Summary	WO#	Asset Type	Width	Type	Sum of Meters
15 Lot Subdivision - Veale St, Ashmont 292m 100mm oPVC / DICL reticulation + Austwide Homes - (02)69217446	6335	Water Main	100	OPVC	265
Subdivision of 8 Belmore (1/1299283) into 11 Lots 186m 100mm oPVC + DICL Reticulation	8293	Water Main	100	DICL	36
Yerong Creek Rail & Highway Crossing Works	14061	Water Main	150	OPVC	122
Solar Plant - HL & Bore Pipe	1867	Water Main	100	COMMS	96
		Water Main	150	HV	192
		Water Main	450	DICL	58
		Water Main	450	PE	72
		Water Main	600	DICL	60.5
Urquharts Lane, Boree Creek 11km Main extension – 4 connections DC8984 – DC8981 – DC8868 – DC8714	13703	Water Main	100	OPVC	2270
71 Jumbuck Dr, Gobbagombalin 2/1265284 Stage 1 Subdivision - 47 Lots < 2,000m2 Residential Reticulation	4168	Water Main	100	DICL	77.4
Stage 4 Lake Albert Manors - 728m 100mm - 150mm oPVC + DICL DC6947	13152	Water Main	100	DICL	36
		Water Main	150	DICL	24
Commercial St Walla Walla new 200mm main	14645	Water Main	100	DICL	6
		Water Main	200	DICL	420
Grand Total					3734.9

Major Repairs / Overhauls

Facility	Work done
Various Sites	Switchboards and Electrical Defect Rectification
Wagga Wagga TWP	Sludge Tank Mixer Upgrade
Western Trunk	Digital upgrade of Bulgary WTP, Ludwig Tanks and Milbrulong Balance Tank

Water Filling Station Activity

Location	Number of fills
Bomen Hereford Street	126
Estella Farrer Road	99
Forest Hill Elizabeth Avenue	270
Glenfield Red Hill Road	126
Holbrook Millswood Road	12
Lake Albert Plumpton Road	352
Lockhart Napier Road	86
Pleasant Hills Manson St	26
Tarcutta	166
The Rock	143
Urana Federation Way	3
Yerong Creek Finlayson Street	48

Fleet Disposals

Vehicle No	Description	Vehicle Type	Make & Model	Year	KMs	Method	Price (ex GST)
288	Mower Trailer	Trailer	Southwest Trailers Single Axle Tilting Plant	2012	N/A	Auction	\$3,000
460	D-Max Extra Cab	Ute	D-Max extended cab	2024	133,156	Auction	\$30,000

Fleet Acquisitions

Vehicle No	Tenders received	Accepted Tenderer	Vehicle type	Make/Model	Price ex GST
Nil					

Strategic Alignment

Our Operations
Assure ongoing service delivery

Financial Implications

Nil

Workforce Implications

Nil

Risk Considerations

Service delivery and Asset Management - Significant or long term disruption	
Low	Riverina Water has a low tolerance for risk of failure of infrastructure assets that would result in significant and/or prolonged disruption to our services and infrastructure that does not have the capacity to meet customer demands.

Risk Alignment

Regular reporting enables management to monitor water production, quality and infrastructure to ensure ongoing capacity to meet customer demands

CONF-1 Confidential Minutes of the Extraordinary Meeting of Audit, Risk and Improvement Committee held on 26 August 2026

Organisational Area Chief Executive Officer

Author Melissa Vincent, Executive Assistant

Summary This report presents the minutes of the Audit, Risk and Improvement Committee meeting held on 26 August 2026

This report is **CONFIDENTIAL** in accordance with Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public.

CONF-2 Proposed 12 Month Fixed-Term Position - Storeperson

Organisational Area Corporate Services

Author Natasha Harris, Manager Finance & Sourcing

Summary This report seeks a budget variation to appoint a 12- month fixed term Storeperson to maintain operational service delivery. This is required as the incumbent will be undertaking a project role focused on strengthening contractor management systems, governance and compliance across the organisation.

This report is **CONFIDENTIAL** in accordance with Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to the following:

(a) personnel matters concerning particular individuals (other than councillors)

CONF-3 W278 Operations Building Rectification Dispute - Mediation Outcome

Organisational Area Engineering

Author Troy van Berkel, Director Engineering

Summary In August 2026 the Board approved delegated authority to staff to settle Riverina Water's District Court proceedings against PPG Project Co Pty Ltd at mediation. This report advises the Board that the matter settled at mediation on 17 September 2026. The terms of settlement are confidential.

This report is **CONFIDENTIAL** in accordance with Section 10A(2) of the Local Government Act 1993, which permits the meeting to be closed to the public for business relating to the following:

(g) advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege