

**Submission
No 6**

**EXAMINATION OF THE AUDITOR GENERAL'S PERFORMANCE AUDIT
REPORTS JUNE - DECEMBER 2020**

Organisation: Blacktown City Council

Date Received: 13 September 2021



File no: C19/40267

13 September 2021

Mr Greg Piper
Chair – Public Accounts Committee
Parliament of New South Wales
Macquarie Street, SYDNEY NSW 2000

By email: pac@parliament.nsw.gov.au

Dear Mr Piper

Auditor General's performance audit report - governance and internal controls over local infrastructure contributions

Thank you for your letter about the Auditor General's performance audit report - governance and internal controls over local infrastructure contributions. I appreciate you bringing this matter to my attention.

As requested, I have attached our submission outlining our response, including the actions we have taken to date in addressing each recommendation.

We support the approach taken to write a local government sector report. By identifying common gaps with the 4 audited councils and providing recommendations, other councils have been able to assess and determine if there are gaps in their own internal controls and governance over developer contributions and other restricted funds.

In terms of suggested improvements, we were disappointed that the objective and scope of the audit, as stated in the Audit Plan, did not or could not, question the merits of NSW Government policy objectives. Our view is that this was an opportunity to examine and address a number of serious deficiencies in NSW Government policy objectives surrounding developer contributions.

If you would like any further information on this matter, please contact me on, [REDACTED]

[REDACTED]

Yours sincerely

[REDACTED]

Dennis Bagnall
Manager Developer Contributions

Connect - Create - Celebrate

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IMPLEMENTATION OF RECOMMENDATIONS

Blacktown City Council

Governance and internal controls over local infrastructure contributions

RECOMMENDATION		ACCEPTED OR REJECTED	ACTIONS TO BE TAKEN	DUE DATE	STATUS (completed, on track, delayed) and COMMENT	RESPONSIBILITY (Section of agency responsible for implementation)
1	Regularly report to senior management on the projected financial status of contributions plans	Accepted	a) Continue reporting to senior management the projected 12-month financial status of contributions plans	20 December 2020	a) Completed.	Developer Contributions
			b) Develop a forecasting model that can provide senior management with long-term information		b) Completed. Currently testing assumptions used in our new long-term forecasting model to ensure projected long-term balances are as accurate as possible.	Developer Contributions
2	Update council's works-in-kind policy to address probity risks during negotiations with developers	Accepted	Update policy as per the recommendation.	20 December 2020	Completed. Comment: WIKA Policy updated in November 2020 and section 5.2 added re: probity in negotiations. See attachment 1.	Developer Contributions
3	Mitigate risks associated with lack of independence in valuations of works-in-kind	Accepted	Ensure risks are mitigated with independent valuations.	20 December 2020	Completed. Developer's detailed cost estimates are independently assessed by Council's Asset and Construction section before being reported to our Section 7.11 Finance Committee for its acceptance or rejection of the developer's estimate based on the assessment.	Developer Contributions

4	Improve public reporting about expenditure of cash collected under VPAs	Accepted	Ensure that better public reporting occurs for cash collected under VPAs	20 December 2020	<p>Delayed.</p> <p>Planning Circular PS 21-002 <i>Reporting and accounting requirements for infrastructure contributions</i> issued by the NSW Government has introduced new reporting and accounting requirements for infrastructure contributions and planning agreements. These were introduced into the EP&A Regulation on 12 February 2021 through the Environmental Planning and Assessment Amendment (Development Contributions) Regulation 2021 (amending Regulation).</p> <p>By 1 July 2022 NSW councils will be required to publish the following information on their individual websites and on the NSW Planning Portal:</p> <ul style="list-style-type: none"> • Copies of all planning agreements (including amendments and variations to the agreements). • Copies of the explanatory notes relating to those agreements or amendments. • Planning agreement registers with additional information required in the amending Regulation. • Local contributions (s7.11 and s7.12) registers with additional information required in the amending Regulation. • Annual financial statements for planning agreements and local infrastructure contributions showing aggregate totals of money, land, and works/works-in-kind received (also 	
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					<p>referred to as ‘material public benefit’) (see below).</p> <ul style="list-style-type: none"> • Copies of all current contributions plans and current contribution rates under each plan. • Annual report information related to contributions expenditure, including a detailed breakdown of contributions expenditure by project. <p>We are in the process of ensuring compliance with the new Regulations which are mandatory by 1 July 2022. We believe this will address the Audit Office’s recommendation, and that resources spent on short-term compliance with the Audit Office’s recommendation would be public money wasted at this time.</p> <p>See attachment 2.</p>	
5	Improve management oversight of credit arrangements with developers.	Accepted	Management to oversee all credit arrangements with developers.	20 December 2020	<p>Completed.</p> <p>Internal Policy approved by Council’s Executive Management Committee that requires reporting the current and projected balances of our credit banks quarterly to the Strategic Section 7.11 Committee.</p> <p>Applications for new credit bank arrangements will now be considered by Council’s Strategic Section 7.11 Committee or Executive Management Committee if urgent.</p> <p>Note: Council’s CEO and all Directors are members of both committees.</p>	Developer Contributions / Corporate Finance

					See attachment 3.	
6	Update procedures for managing LICs	Accepted	Procedures Manual to be updated with Annual updates undertaken or as needed.	20 December 2020	Completed. Version 2.0 was completed in December 2020. The Developer Contributions Manual will now be updated annually or as needed.	
7	Implement security measures over critical or personal information and spreadsheets.	Accepted	Change processes to ensure critical or personal information and spreadsheets are secure and not shared.	20 December 2020	Completed. We have developer security measures using our ProMapp software program. All staff involved in the process have been made aware of the updated process.	Developer Contributions

Works-in-kind agreements

Council policy

1 Policy statement

To provide guidance to developers wanting to meet Section 7.11 payment conditions through a works-in-kind agreement.

2 Scope

This policy applies to developers that have received Development Consent subject to a Section 7.11 payment Condition, and who propose works-in-kind as part or full satisfaction of making such payment.

This policy applies to new agreements and any applications to vary existing agreements.

3 Definitions

Act	the <i>Environmental Planning and Assessment Act 1979</i> (NSW).
Applicant	the person entitled to act upon a Development Consent.
Contributions Plan	means the contributions plan (within the meaning of the Act) under which a Section 7.11 Condition is imposed.
Contributions Plan Credit	means the \$ amount by which the value of an approved WIK Proposal is available to be applied in part or full satisfaction of a Contributions Plan Requirement.
Contributions Plan Works	means works specified in a works schedule in the Contributions Plan.
Contributions Plan Works Value	means the estimated \$ value of Contributions Plan Works.
Council	means Blacktown City Council.
Development Consent	has the same meaning as in the Act.
Section 7.11 Condition	a condition imposed by the Consent Authority under s7.11(1) of the Act in line with a Contributions Plan requiring the payment of a monetary contribution to the Council.
Supervision Fee	the lesser of: (a) 3% of the Contributions Plan Works Value (b) \$60,000.00 (ex GST).
WIK	the provision of works-in-kind to the Council in part or full satisfaction of a Section 7.11 Condition pursuant to s7.11(5)(b) of the Act.
WIK Deed	a deed between the Applicant and the Council relating to a WIK Proposal which has been approved by the Council.

WIK Proposal	a proposal for WIK made by the Applicant to the Council for approval by the Council in line with this Policy.
WIK Proposal Fee	the fee payable by the Applicant to the Council in relation to a WIK Proposal determined by the Council for each financial year as required under Part 10 of the <i>Local Government Act 1993</i> .

4 The statutory scheme – section 7.11 conditions

Section 7.11 of the Act allows Council to grant development consent subject to a Section 7.11 condition directed towards the provision, extension or augmentation of public amenities and public services, provided that the condition is authorised by a Contributions plan.

To lawfully impose a Section 7.11 condition, Council must:

- be satisfied that the proposed development will or is likely to create demand for new public facilities
- ensure that required contributions are reasonable.

Section 7.11 conditions (except dedication of land) may be satisfied through payment of monetary contributions or works-in-kind.

5 Offsetting section 7.11 conditions through works-in-kind

Any offset of Section 7.11 conditions through works-in-kind must be subject to Council's assessment of, and agreement to a formal proposal, followed by both parties entering a formal agreement.

5.1 The proposal

The developer (applicant) must submit a Works-in-kind proposal to Council, including:

- the land, development consent, section 7.11 condition, Contributions Plan Work/s, Contributions Plan Work/s Value/s, and Contributions Plan to which the proposal relates
- a description, cost and estimated value of the works
- the proposed Contributions Plan Credit

The developer must pay a WIK proposal fee at the time of submission, the amount of which is set out in our Goods and Services Pricing Schedule.

The developer will be responsible for all costs of (and incidental to) the design and specification, approval, construction and delivery to the Council of works contained in an approved WIK Proposal.

Council's Section 7.11 Finance Committee is responsible for assessing works-in-kind proposals. This Committee will make a recommendation as appropriate to:

- a council delegate¹

¹ Council delegates may approve the following types of Works in kind proposals:

- the Strategic section 7.11 committee
- the governing body of Council.

Works in kind proposals are determined by the governing body of Council when the:

- delegate declines to exercise their authority
- delegate or Strategic section 7.11 committee considers the proposal controversial
- proposal involves the dedication of land to Council, other than land identified in the Contributions plan to which the proposal relates.

Council (or any of its delegates) is not obliged to approve WIK proposals.

In the event a proposal is declined, the Section 7.11 payment condition must be met.

5.2 Probity in negotiations

We are committed to ensuring that the negotiation of any WIK Deed is conducted in a fair and transparent manner.

To achieve this we will:

- a) provide a copy of our Works-in-kind agreements Policy, to any person who seeks to enter into a WIK Deed with Council
- b) publish and promote general awareness of our Works-in-kind agreements Policy and our Procedures, on our website
- c) comply with our Code of Conduct
- d) inform developers as required about our values, Code of Conduct and business ethics – specifically, about ethical behaviour appropriate to business dealings
- e) ensure that our officers understand the circumstances in which WIK Deeds are appropriate
- f) ensure that our employees understand their particular role and responsibility, some of which carry the potential for conflicts of interest
- g) ensure that our employees involved in the WIK Deed process or assessment of cost estimates for a WIK Deed declare whether they have a conflict of interest
- h) ensure that all meetings and emails with the developer in respect of the WIK Deed are properly separated and documented (including meeting minutes)
- i) ensure that where we have a stake in development, the subject of a WIK Deed, we will take appropriate steps to ensure that there is no conflict of interest including taking appropriate steps to ensure that we avoid a conflict of interest between our role as a planning authority and our interest in the development
- j) ensure a separation of staff responsibilities so that employees co-ordinating the WIK Deed are not involved in the assessment of any planning proposal or determination of any development application to which a WIK Deed relates except to provide advice on WIK matters.

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- Drainage works and road works –Directors City Assets and Corporate Services (both to approve)
 - Open space works –Directors Design & Development and Corporate Services (both to approve)
 - Community facilities and open space works – Directors Corporate Services, City Living and City Assets (all to approve)

5.3 The WIK Deed

When a WIK proposal is approved, the developer must enter an WIK Deed with Council. A template of that deed is at **attachment 1**.

The Applicant is responsible for the preparation of, and costs associated with this deed.

The Applicant must not amend the template deed in any way without the approval of Council.

If approval is granted the applicant must pay Council's legal costs to draft or review any amendment/s to the template deed.

In preparing this deed, the Applicant must:

- obtain Council's approval to the design and specification of the works
- obtain Council's agreement on the value of works² and whether the works are in full or part satisfaction of the s7.11 contributions obligation
- have control of, and take full responsibility for the works site (whether it is owned by the Applicant, Council or a third party)
- ensure Council is authorised to access the site (if it is not the owner) to inspect works. This may require approval of a third-party owner
- pay a Supervision fee to Council, the amount of which is set out in our Goods and Services Pricing Schedule.
- provide details of any third parties that will be carrying out the works, including proof of appropriate work, health and safety management systems
- provide a timetable of the works
- provide Security to Council for the works, by way of cash deposit, bond or bank guarantee. The amount of the Security required is:
 - 125% of the Contributions Plan Works Value on the public land component
 - 25% of the Contributions Plan Works Value on the private land component.
- In the event that the applicant is a government authority, provide a Deed of Undertaking to Council's satisfaction that replicates the Security obligations and amounts listed above.
- provide evidence of currency of relevant insurances. This includes, but is not limited to: contracts works, public liability and workers compensation insurances
- agree to a defects liability period and rectification works
- assign step-rights to Council
- agree to a restriction on dealings until satisfactory completion of works
- indemnify Council from and against all claims connected with the works

² The value of works will be the full value stated in the Contributions Plan or by agreement if a part work.

Works-in-Kind Agreements Policy

- assign principal contractor warranties to Council at completion of the works.

Council will use its best endeavours to expedite the drafting and execution of the WIK Deed.

6 References and approvals

Category	Financial Management.
Reports	PO1153 GH211616; PO1420 FC290034.
Date created	30 April 1997
Version	9
Last review	November 2020 (minor amendment approved by CEO)
Approval	Council
Next review	2021
Owner	Director Corporate Services
Responsible Officers	Director Corporate Services, Director City Assets, Director Design & Development, Director Sustainable Living
Related documents	Engineering Works - Acceptance of Bank Guarantees and Performance Bonds P000328.4
Related delegations	D12.4 Work-in-kind procedures to offset section 7.11 monetary contributions
Related law	<i>Environmental Planning and Assessment Act 1979, Environmental Planning and Assessment Regulation 2000, Local Government Act 1993.</i>
Attachments	Attachment 1 – Works-in-Kind Agreement Template Deed



Planning circular

PLANNING SYSTEM

EP&A Regulation amendment – infrastructure contributions

Circular	PS 21-002
Issued	12 February 2021
Related	nil

Reporting and accounting requirements for infrastructure contributions

This circular provides guidance on reporting, accounting and publication requirements for infrastructure contributions and planning agreements under the *Environmental Planning and Assessment Regulation 2000* (EP&A Regulation). It also clarifies exhibition requirements for IPART-reviewed contributions plans and requirements for councils to consider relevant practice notes when drafting planning agreements.

Background

New reporting and accounting requirements for infrastructure contributions and planning agreements were introduced into the EP&A Regulation on 12 February 2021 through the *Environmental Planning and Assessment Amendment (Development Contributions) Regulation 2021 (amending Regulation)*.

These changes implement recommendations outlined in the 'Review of Governance in the NSW Planning System' (Kaldas review) which called for greater transparency and accountability in the way infrastructure contributions are collected and spent.

The Regulation amendments are part of a package of improvements to the contributions system exhibited from April to June 2020. They contribute to the NSW Government's commitment to fix the uncertainty in the infrastructure contributions system to boost investment. They are consistent with recommendations in the [NSW Productivity Commission's report](#) on the review of the infrastructure contributions system in NSW to increase transparency and accountability.

Overview of reporting requirements

The reporting and online publication requirements apply to:

- local councils, in relation to contributions under sections 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) (local infrastructure contributions) and local planning agreements,
- other planning authorities in relation to planning agreements.

The purpose of the new requirements is to improve transparency and accountability in the way infrastructure contributions are collected and spent and to make reporting on contributions and planning agreements more accessible online. Accounting and

reporting requirements will commence in on 1 July 2022 (refer to deferred commencement table below).

Requirements for councils

By 1 July 2022 councils will be required to publish the following information on their individual websites and on the NSW Planning Portal:

- Copies of all planning agreements (including amendments and variations to the agreements).
- Copies of the explanatory notes relating to those agreements or amendments.
- Planning agreement registers with additional information required in the amending Regulation.
- Local contributions (s7.11 and s7.12) registers with additional information required in the amending Regulation.
- Annual financial statements for planning agreements and local infrastructure contributions showing aggregate totals of money, land, and works/works-in-kind received (also referred to as 'material public benefit') (see below).
- Copies of all current contributions plans and current contribution rates under each plan.
- Annual report information related to contributions expenditure, including a detailed breakdown of contributions expenditure by project.

To allow for regular updates, Councils are able to keep up-to-date planning agreement and local contributions registers on their individual websites and include a link to these on the NSW Planning Portal.

Requirements for planning authorities

By 1 July 2022 all planning authorities who enter into planning agreements under the EP&A Act will be required to publish the following information on their individual websites and on the NSW Planning Portal:

- Copies of all planning agreements (including amendments and variations to the agreements).

- Copies of the explanatory notes relating to those agreements or amendments.
- Planning agreement registers with additional information required in amending Regulation.
- Annual financial statements for planning agreements showing aggregate totals of money, land, and works received (see below).

To allow for regular updates, planning authorities are able to keep up-to-date planning agreement registers on their individual websites and include a link to these on the NSW Planning Portal.

Deferred commencement

The Regulation will be in effect from the date it is published in the NSW Government Gazette. However, some provisions will have a deferred commencement to allow councils and planning authorities to make incremental changes to their systems and processes to adjust to the new requirements.

The Planning Portal will be updated to allow non-mandatory compliance ahead of the requirements becoming mandatory.

Table 1 – Deferred commencement of new requirements for planning agreements (all planning authorities)

Date	Requirement
Date of amendment	Planning agreements register to contain description of development.
1 July 2021 (opt-in)	Non-mandatory online publication of reporting documents.
1 July 2022	<p>Mandatory online publication of planning agreement registers, copies of all planning agreements and explanatory notes.</p> <p>Mandatory online publication of annual financial statements for planning agreements with a breakdown of money, land, and works received.</p>

Table 2 – Deferred commencement of new requirements for local infrastructure contributions (councils)

Date	Requirement
1 July 2021 (opt-in)	<p>Non-mandatory online publication of local contributions registers, contributions plans, and annual statements.</p> <p>Non-mandatory reporting on money, land, and works-in-kind in annual statements.</p> <p>Non-mandatory publication of current s7.11 contributions rates.</p> <p>Non-mandatory detailed contributions breakdown in annual reports.</p>
1 July 2022	<p>Mandatory online publication of contributions registers, contributions plans, and annual statements.</p> <p>Mandatory reporting on money, land, and works-in-kind received in s7.11 and s7.12 contributions in annual statements.</p> <p>Mandatory inclusion of additional details in contributions registers including but not limited to description of development and DA information.</p>

Date	Requirement
	<p>Mandatory online publication of current s7.11 contributions rates.</p> <p>Mandatory detailed contributions expenditure breakdown by project published in annual reports.</p>

Online publication requirements

Councils and planning authorities are required to make reporting documents available on their websites and the Planning Portal. Early adopters will be able to voluntarily upload documents onto the Planning Portal in 2021, ahead of the commencement of some of the requirements.

It is the responsibility of each council and planning authority to keep reporting documents and links up to date on the Planning Portal / individual websites.

Recommended frequency of publication of documents is provided below.

Table 3 – Planning Portal publication frequency

Document	Publication frequency
Planning agreement registers	Up to date on planning authority's website
Copies of planning agreements and explanatory notes	Whenever an agreement is made or amended/varied
Annual financial statements with money, land, and works received as contributions	Once per year
Current contribution rates under each contributions plan (councils only)	Whenever the new contributions rates apply
Detailed breakdown of contributions expenditure by project within annual reports (councils only)	Once per year
Copies of all current contributions plans (councils only)	Whenever a plan is made or amended
s7.11 and s7.12 contributions registers (councils only)	Up to date at on councils' website

Additional guidance and resources on the use of the Planning Portal for reporting on contributions will be available on the [Planning Portal](#) before the requirements take effect.

What should each reporting document contain?

The Department will make templates available on the Planning Portal to guide councils and planning authorities regarding the format and requirements for each of the reporting documents. The requirements for each of the required reporting documents can be found in the relevant clauses of the EP&A Regulation, as outlined in the table below.

Table 4 – Reporting document requirements

Document	Regulation clause
Annual statements/financial reports and registers for planning agreements	CI 25F, 25G, 25H

Document	Regulation clause
Explanatory notes for planning agreements	CI 25E and Practice Note
Local contributions registers (councils only)	CI 34
Financial reporting on money, land, and works in kind for local contributions in annual financial statements (councils only)	CI 35(3) and 36
Annual report requirements (councils only)	CI 35A

New requirements for annual financial statements

Starting on 1 July 2022, councils are required to report, for each contributions plan, on:

- the opening and closing balances of money held by the council for the accounting period covered by the report,
- the value of land contributed
- the value of material public benefits (other than land or money) contributed (i.e. works in kind).

This breakdown is introduced by clauses 35(3)(a) and 35(3)(a1) of the Regulation.

Annual financial statement information for planning agreements is also required to include a breakdown between land, money and works, as per clauses 25F, 25G and 25H of the Regulation. Reporting requirements for planning agreements apply to all planning authorities.

Transitional arrangements

Reporting and online publication requirements do not apply retrospectively. Councils and planning authorities are only required to report on contributions received under planning agreements entered after the new provisions are in force.

Transitional arrangements for the new reporting requirements are in Part 6 of the *Environmental Planning and Assessment (Savings, Transitional and Other Provisions) Regulation 2017*.

Exhibition requirements for IPART-reviewed contributions plans following receipt of the Minister's (or Minister's nominee) advice.

The EP&A Regulation provides no formal legal obligation to re-exhibit IPART-reviewed contributions plans following receipt of advice by the Minister or the Minister's nominee. Councils can adopt an IPART-reviewed plan following receipt of and compliance with the Minister's (or Minister's nominee) advice without the need to re-exhibit the plan.

Councils are required to publicly exhibit a contributions plan for a minimum of 28 days and consider any submissions received prior to submitting the draft plan to IPART for review, as required under the EP&A Act.

Guidance for planning agreement explanatory notes

Planning authorities must draft explanatory notes when they wish to enter planning agreements. These are written statements that summarise the aims, nature, effect, and merits of planning agreements and they must be exhibited alongside proposed agreements.

The amending Regulation has simplified guidance for planning agreements by removing prescriptive explanatory note requirements under clause 25E of the EP&A Regulation and transferring requirements under this clause into a [Planning Agreements Practice Note](#). All planning authorities are required by the EP&A Regulation to consider the Practice Note when drafting explanatory notes. Councils are required to consider the Practice Note when drafting planning agreements.

This change applies from the date the Regulation is made. Planning agreements that were publicly notified under s7.5 of the EP&A Act but not finalised before this date are not required to have regard to the Practice Note. However, planning authorities may consider the Practice Note when finalising these planning agreements.

Further information

The amending Regulation is available at the [NSW Legislation website](#).

For further information please contact Service NSW on 13 77 18.

Department of Planning, Industry and Environment circulars are available at: planning.nsw.gov.au/circulars

Authorised by:

Marcus Ray
Group Deputy Secretary

Important note: This circular does not constitute legal advice. Users are advised to seek professional advice and refer to the relevant legislation, as necessary, before taking action in relation to any matters covered by this circular.

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Use of credit banks

Internal management policy

1 Policy statement

We will consider credit arrangements with developers to facilitate payments of Section 7.11 or 7.12 contributions. We will formally document these credit arrangements and have a robust process to validate and keep track of credit balances through a credit bank. We will report the current and projected balances quarterly to the Strategic Section 7.11 Committee.

2 Scope

This Policy applies to any proposed or current credit arrangement with developers from the date this Policy comes into affect.

3 Definitions

Credit arrangement	An arrangement between a developer and us that recognises that the total monetary contribution obligation imposed on one or more notices of determination (NOD) can be 'offset' by the developer receiving 'credits' for providing a Section 7.11 capital work or dedicating Section 7.11 land to Council.
Credit Bank	A spread sheet that records all details of the credit arrangement including the contributions amount imposed on NODs, the credit amount awarded to the developer for completing the Section 7.11 capital work/s or land dedication/s, and the balance that is either owed to us or to the developer.
Developer	A person or entity that develops land by submitting a development application for assessment by us.
Strategic Section 7.11 committee	A committee appointed by our Executive Management Committee comprising the CEO, Directors and other Senior Council staff.
We, us, our	Blacktown City Council

4 Credit bank

4.1 Assessment of requests

We will consider credit bank requests from developers to facilitate the payment of Section 7.11 contributions if the request makes the collection and administration of contributions:

- more efficient
- at no risk to Council.

Requests by developers will be initially assessed by the Manager Developer Contributions (MDC) in consultation with the Director Corporate Services and Director Planning and Development.

4.1 Approvals

Requests will then be formally considered, approved or declined by the Strategic Section 7.11 Committee or the Executive Management Committee, if the matter is urgent.

4.1 Agreed arrangements

If approved, details of the credit arrangement will be drafted in the applicable voluntary planning agreement (VPA), or in an exchange of letters between the developer and Council if the development is not included in a VPA. If the arrangement is through an exchange of letters, our letter must be signed by the Chief Executive Officer or delegate.

4.1 Monitoring and reporting

A spread sheet for each credit bank arrangement will be maintained by the Team Leader Contributions. Each credit bank spread sheet is verified by the Manager Developer Contributions as part of a quarterly report to management.

The report (provided each quarter) will include the current status and projections for each credit bank, and will be provided to the Strategic Section 7.11 Committee.

Individual status reports will also be provided to each developer, prior to the quarterly management report.

5 References and approvals

Category	Financial management
Date created	December 2020
Version	1
Last review	N/A.
Approval	EMC 8.12.2020
Next review	December 2024
Owner	Director Corporate Services
Responsible Officers	Manager Developer Contributions, Team Leader Contributions
Related policies	N/A
Related delegations	N/A
Related law	Environmental Planning and Assessment Act 1979
Related documents	N/A.
Attachments	N/A