Climate Change Governance Assessment

Summary Report for the City of Marion



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Abbreviations

AASB Australian Accounting Standards Board

CCRP Climate Change Response Plan

CRGWG Climate Risk Governance Working Group

ESD Ecological Sustainable Development

FRAC Finance, Risk and Audit Committee

FTE full-time equivalent

IPCC Intergovernmental Panel on Climate Change

KPI key performance indicator

RAMP Resilient Assets Management Project

TCFD Taskforce on Climate-Related Financial Disclosures

1 Introduction

About Informed.City™ Governance

Developed in Australia, the Informed.CityTM Governance tool enables users to understand the extent that climate change is considered in the corporate operations and governance of local governments. To date, the award-winning tool has been used to assess the climate-related governance of over 350 local governments in Australia and New Zealand. The process includes quantitative scoring of key indicators which are obtained from a review of publicly available governance mechanisms. Where relevant, insights from staff interviews and a staff survey are also provided to support the recommendations. Informed.CityTM Governance is designed to facilitate informed decision-making and enable public disclosure of climate risk, comparative analysis, and community of practice.

This report is focussed on governance mechanisms, not on studies or reports. The aim is to identify lines of evidence that support how climate change is explicitly considered in Council's governance arrangements. It provides the results of a recent climate change governance assessment (2023), and compares it with the baseline assessment carried out in 2019.

Importance of climate change governance

Climate change is a complex issue that presents a multi-faceted risk for local government. Increasingly, councils seek to understand the projected impacts of climate change to inform decisions about the design and management of their own assets and infrastructure, operations, and services. The impacts extend well beyond direct physical degradation to create cascading implications across all council business units and for the communities they represent. While climate risks have broadly been recognised by many councils, they have often been seen as a future problem and a non-financial problem.

Climate-related risk is rapidly shifting into the financial mainstream and some risks are distinctly 'financial' in nature (Edwards et al. 2017). These include insurance affordability and availability, access to finance, enlarged exposure to litigation, threats to business continuity and increased expenditure on asset management and service delivery. Given the above matters, climate change should now be framed and managed as an organisational risk; one that is captured in executive decision-making and council governance arrangements.

Embedding climate change into the core governance mechanisms of local governments is crucial as it supports robust decision-making, provides consistency, addresses emerging expectations, fosters transparency, and ensures long-term sustainability and resilience. This robust decision-making is required, not only to minimise future uncertainty as issues emerge and new information becomes important but also to facilitate the transition to a low-carbon and resilient future.

2 Methodology

The governance assessment was undertaken in two stages:

- 1. Quantitative Assessment An evaluation of the inclusion of climate change in publicly available governance documents. The quantitative assessment was completed in December 2023.
- 2. Qualitative Assessment A qualitative analysis of local government's consideration of climate change governance based on face-to-face interviews with key council staff members and the distribution of a climate change governance survey to staff members. The interviews and surveys were used to glean information about barriers and enablers to mainstreaming consideration of climate change and support the development of specific recommendations. The face-to-face meetings were conducted on the 30th of November and the 1st of December 2023.

Quantitative assessment

The quantitative assessment analyses the level of consideration of climate change governance in local government's corporate documents. In the assessment, analysts identified publicly available corporate documents for each local government and undertook a deeper exploration into how climate change is considered in those governance documents. These corporate documents are the key governance documents that either drive the organisational decision-making or report on the effectiveness of those processes. The corporate documents were assessed against the following 14 core indicators of climate change governance:

- 1. Strategic Planning
- 2. Financial Management
- 3. Public Risk Disclosure
- 4. Risk Management
- 5. Asset Management
- 6. Procurement
- 7. Community Wellbeing

- 8. Land Use Planning
- 9. Natural Environment
- 10. Emergency Management
- 11. Climate Change Policy
- 12. Adaptation Planning
- 13. Transition Planning
- 14. Carbon Target

The quantitative assessment focusses specifically on an assessment of Council's corporate documents which are publicly available, which means they are accessible through an online platform (e.g. Council's website).

A ten-year update of the Informed.City[™] governance assessment was performed in 2023. This included an update of the scoring methodology to align with industry standards and/or market expectations for identifying, managing, and disclosing climate-related risks and opportunities for local governments. To enable a comparative analysis of councils' scores, the results of both 2019 and 2023 have been provided in this report using the new methodology. Since the initial assessment four new Informed.City[™] Governance indicators have been developed, and as such a retrospective assessment is provided for comparative purposes.

Evaluation matrices

Analysts assessed the corporate documents for each governance indicator using a scoring system developed by Informed. City $^{\text{TM}}$. The method uses scaled matrices with descriptions on a continuum between no consideration and an advanced consideration of climate change. Informed. City $^{\text{TM}}$ scored the corporate documents using a five-point scale which was tailored to each governance indicator in the quantitative assessment. Table 1 provides a general summary of the how the quantitative scores should be interpreted.

Table 1: Interpretation of quantitative scores for the climate change governance assessment

Level (score)	Interpretation
No data	Council has not published a document/s related to this indicator in their website.
None (0)	Council is yet to mention climate change in their publicly available corporate documents.
Basic (1)	Whilst climate change is included in the mechanism it is general in nature. It will not meaningfully affect consideration of climate change in the focus area.
Intermediate (2)	Certain elements of climate change are considered but it is unlikely to be enough to support the identification and management of climate-related risks or influence change in the focus area.
High (3)	Climate change is well considered for the associated area of focus, although improvements are required to fully support system change. It is unlikely to be enough to influence long lasting change in the focus area, and unlikely to affect the consideration of climate change in other indicators.
Advanced (4)	A comprehensive inclusion of climate change. An 'Advanced' score means that this indicator is an active enabler to change and if implemented will likely be a catalyst for improved management of climate-related risks and opportunities associated with the indicator, and broader organisational functions. The score also signifies that this area of focus is very likely to positively influence other indicators and make a noticeable change to organisational management.

Qualitative assessment

The purpose of the qualitative assessment was to build a more complete representation of climate change by focussing on the complex drivers which could not be understood through an assessment of public corporate documents in the quantitative assessment. These drivers are captured in the following eight governance indicators:

- 15. Oversight
- 16. Information Systems
- 17. Climate Risk Assessments
- 18. Climate Legal Risk
- 19. Metrics

- 20. Staff/ Resource Allocation
- 21. Community/ Stakeholder Engagement
- 22. Institutional/ Intergovernmental Relationships

3 Quantitative Results and Recommendations

The next section provides a snapshot of the results of each quantitative governance indicator as well as the actions provided for Council to enhance their climate change governance (e.g. achieve an 'Advanced' score for quantitative assessment).



Strategic Planning (#1)

Importance

Strategic Planning directs how decision-makers in councils must discharge their responsibility under their State's Local Government Act. Including considerations of climate change here will likely result in a better likelihood of mainstreaming the issue in the council's operations and financial structures.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Intermediate	High
Description	Prescribed responses/ guidance for one climate-related risk (e.g. flooding) AND/OR one council function (e.g. land use planning) only.	Detailed inclusion of climate change, but is limited to two climate-related risks (e.g. flooding) AND/OR two council functions (e.g. land use planning).
Document/s reviewed	Strategic Plan 2017-2027	 Strategic Plan 2019-2029 Business Plan 2023-2027 Community Vision – Towards 2040

Under Section 122 (1) of the *Local Government Act 1999*, "A council must develop and adopt plans (which may take various forms) for the management of its area, to be called collectively the strategic management plans" (Government of South Australia 2023). However, there is no prescribed format for Council Strategic Management Plans and as such the information contained in them varies from council to council and can be formed from a collection of strategies/plans. The Strategic Management Plans that function as governance mechanisms were considered in this indicator as well as in their specific indicators. No drafts or unendorsed documents were reviewed in this assessment.

Interview findings

There was strong recognition by those interviewed that climate change is being considered in strategic planning.

Actions to enhance climate change governance

To enhance their climate change governance for the Strategic Planning (#1) indicator, Council should provide a strong consideration of climate change in their Strategic and Business Plans. To achieve this, Council will need to:

- Include relevant and measurable key performance indicators for managing climate change in any documents that are defined as Strategic Management Plans,
- Improve consideration of climate change in financial management. See <u>Financial Management (#2)</u> indicator.
- Develop a suite of climate-related key performance indicators that will be disclosed annually (see Public Risk Disclosure #3).



Financial Management (#2)

Importance

If ignored, the effects of climate change are likely to have a considerable impact on a council's financial performance. This includes costs associated with asset management, service delivery, legal risk, and insurance. Climate change may also affect rateable property value and therefore have the potential to affect councils' primary income stream.

Also, the Australian Accountancy Standards Board (AASB) has released a disclosure draft of the Australian Sustainability Reporting Standards – Disclosure of Climate-related Financial Information. While it is uncertain if the mandatory reporting regime will capture local governments directly, it is likely that the disclosures will affect local governments indirectly (e.g. climate-related information requestions from the insurance and financial sectors).

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Intermediate	Basic
Description	Prescribed responses/ guidance for at least one climate-related risk (e.g. increased flooding risk) AND/OR one council function (e.g. land use planning). Must also provide financial metrics (either historical costs or future budgets) for programs or activities.	General statements about climate change (e.g. in the introduction) OR includes other key words associated with managing climate change in a general context (e.g. GHG emissions).
Document/s reviewed	 Annual Business Plan 2018-2019 Long Term Financial Plan 2018-2028 	 Annual Business Plan 2023-2024 Long Term Financial Plan 2023-2033

Interview findings

While staff recognised the fact that climate change has minimal specific consideration in financial management mechanisms, they highlighted several financial issues. For example, the City of Marion is participating with industry in a Virtual Battery project that could see Council generating financial rewards. Also, the City of Marion has a Stormwater Harvesting project which has the intention of being a self-sustaining, full cost recovery business. Both these projects have considerable impacts from and benefits for climate-related issues.

It was noted that Council's information service team are currently in the process of improving the linkages between the asset management and financial systems. It was recognised that this could support consideration of climate change in financial management.

The City of Marion current treats stormwater as a resource, and staff also noted that the City would likely benefit from education/ guidance and systems that quantified climate-related risks and highlighted the financial costs of inaction.

Actions to enhance climate change governance

To enhance their climate change governance for the Financial Planning (#2) indicator, Council's Annual Business Plan and Financial Management Plan should show that climate-related risks are well-budgeted for, and resources are allocated for mainstreaming. To achieve this, Council will need to:

- State the annual budget or annual revenue for specific climate-related strategic goals or actions,
- Include key financial performance indicators related to climate change (e.g. metrics & targets),
- Identify roles and responsibilities for climate-related activities, and
- Provide timing for delivery of climate-related activities.

Also, the effect of financial management issues on other council functions (e.g. assets) is important to consider. For example, understanding whether staff capacity, capability and training needs are a barrier to understanding climate change and its financial implications in your council. As a minimum, key financial staff should be resourced. For more information see the Staff/Resource Allocation (#20) indicator.



Public Risk Disclosure (#3)

Importance

There is an increasing demand in the private sector for a transparent approach to addressing climate-related risks. A transparent approach means public disclosure of risks. Over time councils can expect insurers and finance providers, amongst others, to request councils to disclose how they are addressing climate-related risk.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Intermediate	High
Description	Includes a description of one of the following elements of TCFD/AASB: a) How council is overseeing climate-related risks and opportunities in its governance systems; b) How climate-related risks and opportunities may impact the council's business and strategy (e.g. in the risk register); c) How the council identifies, assesses, and manages climate-related risks (e.g. in risk management documents); and d) The metrics and targets used to assess and manage climate-related risks and opportunities.	Includes a description of two or more elements of TCFD (described above) however does not have the attributes listed in the 'Advanced' score level.
Document/s reviewed	 Annual Report 2017-2018 Annual Corporate Risk Report 2019 	Annual Report 2022-2023Quarterly Risk Report Q1 2023-2024

In the previous assessment, public risk disclosure was focussed on how well councils disclosed their climate-related risks in a strategic risk register. However, this indicator has been restructured to assess how councils are disclosing each element of the Taskforce on Climate-Related Financial Disclosures (TCFD) recommendations – which is emerging as the expected framework for public disclosure – and has been adopted by the Australian Accounting Standards Board (AASB).

It should be noted that the disclosure of climate-related risks provided in the Quarterly Risk Report was located in the 'Summary of Strategic Risks in Finance and Risk Committee Agenda – December 2023'. This report was only obtainable via a search of the Finance, Risk and Audit Committee (FRAC) agendas and/or minutes which are often difficult to locate online.

Interview findings

Climate change is captured as a key strategic risk in the organisations risk register. The untreated risk is rated as 'Extreme', and after controls it is categorised as 'High' (City of Marion 2023).

The staff at the workshops confirmed that there was no annual climate-related disclosure document. There were mixed views from workshop participants about climate-related disclosures. Some recognised the value of transparency, whilst others raised concerns about how mandatory disclosures may be onerous for the organisation. Although some of the participants were aware of the TCFD/AASB framework for climate-related disclosures, it was evident that more education on this matter would be prudent.

Actions to enhance climate change governance

To enhance their climate change governance for the Public Risk Disclosure (#3) indicator, Council should disclose their climate-related risks and opportunities in their Annual Report. This disclosure needs to align with the TCFD/AASB framework for climate-related disclosures. This is increasingly becoming the market norm and, in some places, a regulatory requirement. To achieve this, Council will need to explain:

- How council is overseeing climate-related risks and opportunities in its governance systems,
- How climate-related risks and opportunities may impact the council's business and strategy (e.g. in the risk register),
- How the council identifies, assesses, and manages climate-related risks (e.g. in risk management documents), and
- Identify the metrics and targets used to assess and manage climate-related risks and opportunities.

The very essence of disclosure means that information should be actively disclosed and easily accessible. For an 'Advanced' score, Council must provide a comprehensive climate-related disclosure that aligns with all recommended disclosures in the TCFD (see the most recent TCFD requirements and consultation draft of the AASB climate-related disclosures). A good example of local government climate-related disclosures can be found in Volume 4 of the Auckland City Annual Report.



Risk Management (#4)

Importance

Climate change is a complex issue that will exacerbate existing risks and present new ones. Often climate change risk management is undertaken in an ad hoc way – resulting in inconsistent approaches within an organisation. Some direction that defines how climate change risk is identified and disclosed will greatly improve councils' adaptation and transition planning.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Intermediate	Advanced
Description	Prescribed specific responses/ guidance for one climate-related risk (e.g. flooding) only.	Physical and transition risks should be considered in all risk decision-making. It also includes responses to indirect impacts of climate change. The risk management document/s must describe the organisation's processes for identifying, assessing and managing climate-related risks.
Document/s reviewed	Risk Management Policy 2016Annual Corporate Risk Report 2019	Risk Management Policy 2020Quarterly Risk Report Q1 2023-2024

The City of Marion recognises that climate change is already affecting some aspects of council operations. The list of potential risks is grouped into physical and transitional risks:

- Physical risks and opportunities: There is a risk that extreme weather events, coastal inundation and protracted and enduring changes in weather patterns caused by climate change/global warming will result in an increase in operating costs due to asset damage and accelerated deterioration, damage to Council natural and built environments and an increasing disconnect between Councils capacity to deliver facilities and services and the community's expectations. There may also be physical changes to the environment that have a positive impact such as warmer winter temperatures resulting in less energy consumption for heating and improving vegetation health during winter periods.
- Transitional risks and opportunities: Council's response to the potential physical risks of climate change is called "transitional risks". This includes what we do to reduce carbon emissions and reduce human-induced climate change (climate change mitigation) and what we do to adapt to climate change. (City of Marion 2023)

The FRAC summary of climate risks are current and provide a good level of detail about the potential risks, opportunities, and treatment options.

Interview findings

Staff at the workshop stated that they continuously carry out scans of environmental issues when they review the strategic risks. This is evidenced in the latest Finance, Risk and Audit Committee (FRAC) agenda. It is positive to note that this document includes monitoring improvements to the climate change governance assessments and that Marion is committed to developing a specific climate risk register in 2024. Regardless of the indicator score, improvements in the ease to identify climate risks are required (see Public Risk Disclosure #3).

Actions to enhance climate change governance

To enhance their climate change governance for the Risk Management (#4) indicator, Council should integrate climate change into their risk management framework. To achieve this, Council will need to:

- Provide an easy-to-access version of the Risk Management Framework. At present, public
 disclosure is only available via searching of the FRAC agenda/minutes. This does not
 promote active transparency, and
- Recognise that the financial elements of climate change are not well understood by the City
 of Marion. Improvements in consideration of climate change are required in the relevant
 financial management documents and mechanisms.

Council's risk management documents must also describe the organisation's processes for identifying, assessing, and managing climate-related risks. Since no public risk management documents were found for this governance assessment, it is recommended that Council make these documents publicly available on its website.



Asset Management (#5)

Importance

Local governments have hundreds of millions (and in some cases billions) of dollars invested in assets. Some of the assets that councils maintain have a long life expectancy and as such may be exposed to direct and indirect climate change risks. This generates a potentially unexplored or under-quantified financial risk for local governments.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Basic	High
Description	General statements about climate change (e.g. in the introduction) OR considered in some asset projects (albeit ad hoc).	Detailed inclusion of climate change, but is limited to two climate-related risks (e.g. flooding) AND/OR two council functions (e.g. land use planning).
Document/s reviewed	 Asset Management Policy 2018 Amalgamated Asset Management Plan 2015 Asset Management Plans for 2019 assessment (see Appendix A) 	 Asset Management Policy 2022 Asset Management Strategy 2023-2033 City of Marion Building Asset Strategy (CoMBAS) 2022-2032 Asset Management Plans for 2023 assessment (see Appendix B)

Interview findings

At the interviews, it was evident that the staff were aware of a range of climate-related risks. They noted that there was a need for a detailed assessment to better understand the nature of climate-related risks affecting the assets. The staff at the workshop discussed the Resilient Assets Management Project (RAMP) project which is designed to support improved consideration of climate change in asset management.

"The Resilient Assets Management Project (RAMP) is improving the resilience of our communities to the risks posed by climate change by integrating climate risk into our asset management processes. This work builds resilience to climate-related risks and natural disasters, optimises council expenditure, and reduces legal and financial liabilities. Working across councils will deliver financial efficiencies and reduce duplication of effort and assist in the Implementation of a consistent approach across the sector." (Resilient South n.d.)

Actions to enhance climate change governance

To enhance their climate change governance for the Asset Management (#5) indicator, the City of Marion should provide comprehensive guidance on the effects of climate change on their assets in the Strategic Asset Management Plan. To achieve this, Council will need to:

Ensure that the planned climate-related risk assessment planned for 2024 is not delayed.
 Where possible provide a financial quantification of assets at risk from physical and transition issues.



Procurement (#6)

Importance

Procurement can play an important role in transitioning to a net-zero, climate-resilient future. Local governments can reduce emissions through design features, including low-energy design and incorporating low-carbon materials. They can also use their procurement to stimulate markets for low-carbon technologies, products, and services.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	No data*	None
Description	No publicly available procurement documents were found.	No consideration of climate change (or associated key words) in procurement documents.
Document/s reviewed		 Procurement and Contract Management Policy 2021

^{* &#}x27;No data' means no publicly available data was located – an internal document may still be available.

Interview findings

The staff at the workshop noted that Council's annual procurement could be an enabler for responses to climate-related issues. Staff noted that the organisation has developed ecological sustainable development (ESD) guidelines. These guidelines are aspirational only and not mandatory. Some staff noted that the procurement process has some weighted criteria for environmental elements. However, others stated that there is currently there was no formal process for specifically ensuring climate change was considered in procurement.

Actions to enhance climate change governance

To enhance their climate change governance for the Procurement (#6) indicator, Council should recognise climate change as a core element of procurement planning. To achieve this, Council will need to:

- Provide detailed inclusion of climate change in Council's procurement strategy and guidelines,
- Consider including climate change in specific supplier directives (e.g. provide company emissions target or carbon data),
- Ensure that procurement processes align with council strategies and/or targets, and
- Ensure that climate change is considered in the decision-weighting criteria. For example, zero-emissions products receive a higher rating.

It would be advantageous to develop a 'Procurement and Climate Change Guideline'. The guideline should be shaped by the climate response plan and any relevant policy (e.g. a climate policy or integrated into a procurement policy.

Council could consider mandatory requirements for reporting climate change metrics by suppliers. For example, all procurement over a specific value could include a supplier statement on the specific carbon footprint and/or resilience metrics. Council may also specify that emissions from procured goods and services cannot go over a stated threshold, which should become more stringent over time.



Community Wellbeing (#7)

Importance

Councils' role supports community well-being. The negative impacts on community wellbeing will likely lead to increased demand on council services and/or the ability for the community to contribute (via rates or voluntary support).

Governance score

	2019 Assessment	2023 Assessment
Level (score)	None	None
Description	No consideration of climate change (or associated key words) in community wellbeing documents.	No consideration of climate change (or associated key words) in community wellbeing documents.
Document/s reviewed	■ Community Vision – Towards 2040	■ Community Vision – Towards 2040

Interview findings

During the interview, staff stated that some community members were interested in climate change. It was noted that as a local government everything is designed to ultimately support the community, who they represent. Staff referenced the fact that libraries open later during heatwave events and that council was participating with industry and the local community in a virtual battery project. However no specific reference was made to community wellbeing plans.

Actions to enhance climate change governance

To enhance their climate change governance for the Community Wellbeing (#7) indicator, climate change should be given consideration in all future reviews of relevant strategies and action plans as a standard part of the review and development process. To achieve this Council will need to:

- Include key performance indicators related to climate change and community wellbeing (e.g. metrics & targets),
- Identify roles and responsibilities for strategic climate actions, and
- Provide timing for delivery that is linked to governance (e.g. mainstreaming of climate change).



Land Use Planning (#8)

Importance

Land use planning can play a critical role in climate change adaptation. Strategic and local planning decisions can both increase and decrease the exposure of human settlements to climate change impacts. If done well effective land use planning can support climate-resilient and low-energy development.

Governance score

	2019 Assessment	2023 Assessment
Level (score)	Intermediate	Intermediate
Description	Brief inclusion of climate change for one or more climate-related risk (e.g. flooding) AND/OR planning theme. Also includes objectives or desired outcomes for specific climate change considerations. May have some general strategies or suggested responses*	Brief inclusion of climate change for one or more climate-related risk (e.g. flooding) AND/OR planning theme. Also includes objectives or desired outcomes for specific climate change considerations. May have some general strategies or suggested responses*

	2019 Assessment	2023 Assessment
Document/s reviewed	■ Development Plan 2018	 State Planning and Design Code – Version 2024.1 State Planning Policies for South Australia – Version 1.1 2019 The 30-Year Plan for Greater Adelaide 2017 (regional)

^{*}The Planning and Design Code is the State's single planning rule book and contains planning policies for the assessment of a development application under the *Planning, Development and Infrastructure Act 2016*. Given the fact that the Code has the elements that would achieve an 'Intermediate' score, a South Australian Council can only achieve an 'Intermediate' score for this indicator.

Interview findings

During the interview, staff explained that there are significant constraints on the role of local government in incorporating climate change into land use planning decisions. They discussed the implementation of the State Planning and Design Code, which came into effect on the 19th of March 2021, replacing all Local Development Plans across South Australia. As the Code is the State's single planning rule book, staff stated that they had almost no control over how climate-related issues can be integrated into a development decision. At present, Council is limited to lobbying the State for changes and meeting with developers to encourage suitable outcomes.

Actions to enhance climate change governance

Under the current land use planning system, the City of Marion is somewhat constrained by State policies and legislation to implement the above. In the first instance, Council should continue to resource lobbying the State to improve the consideration of climate change in the State Planning and Design Code. To improve their score for the Land Use Planning (#8) indicator, the State would be required to provide guidance for multiple climate-related physical and transition risks, preferably with a good consideration in the general provisions. It would also need to include responses to indirect impacts of climate change and reflect the latest science (e.g. most recent IPCC assessment report from date of publication).



Natural Environment (#9)

Importance

Local governments play a key role in supporting the natural environment. In return, the natural environment provides ecosystem services and can greatly support adaptation to climate-related risks and mitigation of greenhouse gas emissions.

Governance score

	2019 Assessment	2023 Assessment	
Level (score)	None	High	
Description	No consideration of climate change (or associated key words) in natural environment documents.	Detailed inclusion of climate change with at least two climate-related risks (e.g. invasive species) AND/OR two council functions (e.g. land use planning). Does not have all the attributes listed in the 'Advanced' score level. A 'High' is the maximum level that can be reached if a regional environment strategy/ plan is found.	
Document/s reviewed	■ Environmental Policy 2019	 Environmental Policy 2023 Remnant Native Vegetation Plan 2018-2023 Tree Management Framework 2018 	

Interview findings

It was evident that Council staff had a good grasp on how climate change may affect the natural environment. The staff interviewed stated that key issues included:

- Drying out of soil more quickly reducing the tree planting season.
- Increased watering needs for trees and plants to compensate for drier conditions.
- Potential loss of tree species that are not adapted to climate changes like increased temperatures and changes in rainfall patterns.

In regard to governance, staff noted that defining natural assets was a current challenge and that Marion does not take an asset management approach to natural assets.

Actions to enhance climate change governance

To improve their score for the Natural Environment (#9) indicator it would require Council's environment strategies and/or plans to consider climate change for all aspects of the natural environment. This would require Council to:

- Include key performance indicators related to climate change (e.g. metrics & targets),
- Identify roles and responsibilities for strategic climate actions, and
- Provide timing for delivery that is linked to governance (e.g. mainstreaming of climate change).



Emergency Management (#10)

Importance

There are significant opportunities to drive climate change adaptation decision-making through disaster management planning. Adaptation has numerous supporting benefits for emergency management including the implementation of risk planning for disaster mitigation and preparedness, response capacity and minimising exposure to reoccurring situations.

Governance score

	2019 Assessment	2023 Assessment	
Level (score)	Intermediate	Intermediate	
Description	Climate change is mentioned throughout, but specific climate-related risks are not discussed (e.g. projected height for sea level rise or particular changes in heatwaves).	Climate change is mentioned throughout, but specific climate-related risks are not discussed (e.g. projected height for sea level rise or particular changes in heatwaves).	
Document/s reviewed	 Community Emergency Management Plan 2018 Southern Adelaide Zone Emergency Management Plan 2018 	 Community Emergency Management Plan 2020 Southern Adelaide Zone Emergency Management Plan 2018 	

Interview findings

The staff at the workshop showed excellent knowledge of the interplay between climate change and emergency management, however, it was recognised that this could be improved.

Actions to enhance climate change governance

To improve their score for the Emergency Management (#10) indicator it would require Council to consider climate-related risks in all elements of disaster management. It may also provide climate scenarios, links to international and national leading standards, or consider other council climate studies. However, Council currently operates under the Southern Adelaide Zone Emergency Management Plan which restricts their capability to plan for climate-related emergencies in their local government area. The City of Marion should consider developing a Local Emergency Management Plan.



Climate Change Policy (#11)

Importance

An internal climate change policy (or corporate standard/ statement of intent) allows the organisation to place a climate change lens over all of the council's activities and use the existing system to drive adaptation, risk minimisation and transition to a lower-carbon economy. It can allow for the agreed use of information sources and specific triggers for change.

Governance score

	2019 Assessment 2023 Assessment	
Level (score)	High	Advanced
Description	A specific climate change policy exists and considers numerous physical and transition risks. Must also reflect the latest science – most recent IPCC assessment report from date of publication. Does not have all the attributes listed in the 'Advanced' score level.	A comprehensive climate change policy (or collection of policies) exists. It must include ALL of the following: key performance indicators (e.g. metrics & targets), identified roles and responsibilities, timing for delivery and linked to governance (mainstreaming).
Document/s reviewed	Climate Change Policy 2016	Climate Change Policy 2021

Interview findings

The staff interviewed during this assessment confirmed that Council has implemented a climate change policy, in response to the recommendations of the previous climate change governance assessment.



Adaptation Planning (#12)

Importance

Best practice adaptation plans identify the actions required to mitigate specific risks and have mechanisms in place to respond to physical, transitional and liability risks. Adaptation planning helps to set key performance indicators and establish roles and responsibilities across the council and more broadly.

Governance score

	2019 Assessment	2023 Assessment	
Level (score)	High	High	
Description	Detailed responses for adaptation actions for both the Council and community. Does not have all the attributes listed in the 'Advanced' score level. A 'High' is the maximum level that can be reached if a regional adaptation strategy and/or action plan is found.	Detailed responses for adaptation actions for both the Council and community. Does not have all the attributes listed in the 'Advanced' score level. A 'High' is the maximum level that can be reached if a regional adaptation strategy and/or action plan is found.	
Document/s reviewed	 Resilient South Regional Climate Change Adaptation Plan 2014 Southern Region Local Government Implementation Plan 2015-2019 	 Resilient South Regional Climate Change Adaptation Plan 2014 Southern Region Local Government Implementation Plan 2015-2019 	

Interview findings

Council staff were aware of the need for climate change adaptation. Council plans on has carrying out a climate-related risk assessments covering physical and transition risks in 2024. It was recognised that once this is completed specific adaptation actions will emerge.

Actions to enhance climate change governance

Marion is captured in the Resilient South Climate Change Adaptation and Implementation Plans south, and for this reason, it received a 'High' score for the Adaptation Planning (#12) indicator. In the plan, Council:

- Provides detailed responses for adaptation actions for both the Council and community,
- Identifies roles and responsibilities for strategic climate adaptation actions, and
- Provides timing for delivery that is linked to governance (e.g. mainstreaming of climate change).

To enhance their climate change governance for this indicator, Council should carry out the following actions:

- Develop a Marion-specific climate change adaptation plan with key performance indicators related to climate change (e.g. metrics & targets), and
- Include climate-related impacts from both acute and chronic physical risks.

The adaptation plan should also respond directly to the detailed climate change risk assessment that is being carried out in 2024.



Transition Planning (#13)

Importance

Transition Planning is crucial as it publicly unpacks a Council's response as it adjusts to a low-carbon and resilient organisation and community. A transition plan can also provide transparency for key stakeholders such as communities, businesses, and utilities.

Governance score

	2019 Assessment	2023 Assessment	
Level (score)	Basic	Basic	
Description	Focussed on one transition risk (e.g. legal risk) with only summary statements for transition planning provided. A basic can also be achieved if Council has declared a climate emergency.	Focussed on one transition risk (e.g. legal risk) with only summary statements for transition planning provided. A basic can also be achieved if Council has declared a climate emergency.	
Document/s reviewed	 Energy Efficiency and Renewable Energy Plan 2018 	Carbon Neutral Plan 2020-2030	

Interview findings

Council staff stated that transition risk was an area of focus that would need to be considered in their 2024 climate change risk assessment. The staff at the workshops were aware of several transition risks, with concern about the market risk of insurability and lending risk for their ratepayers being evident.

Actions to enhance climate change governance

To enhance their climate change governance for this indicator, Council should consider developing a specific transition plan that expands the scope wider than just emissions planning to capture all elements of transition risk. This requires organisational transition planning (not just supporting broader community/ economy). In general, it would be expected to see the following five elements of transition risk: legal, regulatory, reputation, market, and technology. The plan will need to:

- Include a range of key performance indicators related to climate change (e.g. metrics & targets), and
- Expand on activities, roles, and responsibilities for strategic climate transition actions (e.g. to explore reputation risk).



Carbon Target (#14)

Importance

Climate change mitigation actions allow for the exploration and promotion of resilient energy systems and passive solar design that may reduce human health-related issues as well as considerable energy savings. Furthermore, climate change adaptation will likely need to occur in a carbon-constrained economy.

Governance score

	2019 Assessment	2023 Assessment	
Level (score)	None	Advanced	
Description	No carbon neutral public disclosure statement was found OR carbon target disclosed in council's core governance documents.	A net-zero carbon target has been established by or before 2030. If carbon neutrality is achieved, then a carbon neutral public disclosure statement must be produced.	
Document/s reviewed		 Found in other governance documents (e.g. Carbon Neutral Plan) 	

Interview findings

The staff noted that Council has recently decided to implement an emissions reduction target of net-zero corporate emissions by 2030 (the organisation's emissions, not all emission in Council region).

Actions to enhance climate change governance

No actions are required to enhance this indicator score. Council's target of net-zero corporate emissions by 2030 means that they score 'Advanced' for the Carbon Target (#14) indicator.

4 Qualitative Assessment Findings

The next section provides a summary of the results of each qualitative governance indicator as well as the actions provided for Council to enhance their climate change governance. The results of the climate change staff survey are included for relevant indicators, with 28 staff members participating in the survey.



Oversight (#15)

Importance

Oversight is the process by which the organisation monitors and oversees progress against goals and targets for addressing climate-related issues. For a local government, the ultimate oversight is at the elected member level, although many of the activities will be delegated to council management and staff.

Staff survey insights

The results of the staff survey show that 68% of participants (19 staff members) believe that Council has provided them with enough governance support (e.g. policies, strategies, guidelines) to effectively respond to climate-related issues in their field of work.

Interview findings

During the interviews, staff explained that Council, via the elected members, have ultimate oversight of climate-related issues. This is significantly supported by the climate-related issues captured in the Finance, Risk and Audit Committee. Currently there is no specific climate-related heading in reports to Council.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Oversight (#15) indicator:

- Develop key targets that elected members and executive management can track. See Metrics (#19) indicator.
- Consider including climate change as a standard heading in all reports to Council.



Information Systems (#16)

Importance

Understanding the impacts of climate change requires access to climate change information and the appropriate information systems set up to enable effective storing, analysing, and visualising of climate-related data. It is critical that local governments establish information systems that allow for

cross-departmental communication and collaboration of this data to assist Council in understanding how climate change affects their organisation.

Staff survey insights

The results of the staff survey show that 21% of participants (6 staff members) are familiar with all the processes Council has implemented for acquiring, storing, analysing and/or visualising climate-related data. Another 11 staff members (39% of participants) also stated that are familiar with some of the climate-related data processes.

Interview findings

Staff at the workshop noted that Council have a system that tracks key performance indicators (KPIs) on a quarterly basis. They noted that regarding climate change, the most relevant indicator being measured are carbon emissions and electricity expenditure. From the interviews and analysis of corporate documents it seems that internal reporting or monitoring of climate-related issues are via the Strategic Risk Register and the climate-related KPIs in the quarterly review.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Informed Systems (#16) indicator:

Add Implement a monitoring an evaluation dashboard. A dashboard that enables monitoring
of key climate metrics and evaluation against targets will greatly support oversight. This
could draw on information from the strategic risk register, the climate change governance
results, and financial quantification of climate-related risk and expenditure. The relevant
KPIs / indicators should be tracked in as close to real-time as possible and be tailored for
each key council function.



Climate Risk Assessments (#17)

Importance

Climate change risk assessments are useful for identifying and quantifying the potential effects of climate change. They provide organisations with the critical information they need to understand the impacts that climate change may present. Risk assessments also help to identify and prioritise issues that require further investigation and/ or adaptation actions.

Staff survey insights

The results of the staff survey show that 57% of participants (16 staff members) consider both physical and transition risks related to climate change in their decision making. Also, seven staff members stated that they consider physical risks (25%), and five staff members considered no risks.

Interview findings

The staff interviewed stated that Council is intending to carry out a climate change risk assessment in 2024 to better understand the extent of risk. Council staff identified several climate related risks, with coastal hazards, storms, and flooding being noted as the most likely physical risks that will affect the organisation. They also explained that extreme heat is a challenge, but one that is more likely to be a health risk to the community than Council's assets.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Climate Risk Assessment (#17) indicator:

- Consider developing integrated climate change scenarios to explore outlier risks and what plausible futures may affect the organisation's long-term strategy (Haigh 2019).
- Ensure that the full remit of transition risk (e.g. market, regulatory, legal, reputation, technology) are included in the 2024 risk assessment.



Climate Legal Risk (#18)

Importance

Climate change is emerging more and more as a climate legal risk problem that governments, organisations and the community are attempting to understand, avoid and manage. The nature of climate legal risk for local governments is a minefield that can manifest itself in many ways. There is the potential that one lawsuit could erode a council's financial resilience.

Staff survey insights

The results of the staff survey show that 46% of participants (13 staff members) have discussed climate-related legal risks in their key task or projects.

Interview findings

No mentions of legal risk or legal analysis was captured from the workshops.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Climate Legal Risk (#18) indicator:

- Identify priority areas for climate legal risk advice, especially about the relative role of Council versus residents and the State Government.
- Ensure that legal risks associated with climate change are included in the risk register, until well managed.



Metrics (#19)

Importance

Climate change metrics are critical to help organisations to understand and manage climate-related risks, opportunities, and impacts. They enable the tracking of progress against goals such as reaching net-zero emissions by a specified date, or targets associated with a reduction of exposures to defined physical risks.

Staff survey insights

The results of the staff survey show that physical risks is the most common climate-related metric used to support staff decision making (11 participants). This is followed by transition risks and opportunities (8 participants each). Other metrics identified were related to GHG emissions (6 participants) and internal carbon prices (2 participants).

Interview findings

Council staff stated that climate-related issues are tracked and monitored in the risk management work. Council provides an update in the FRAC, however, there are minimal climate-related metrics and targets captured in any governance documents or mechanisms. This is especially so for financial related metrics.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Metrics (#19) indicator:

- Identifying key metrics to track both internally (for governance) and publicly (for community oversight and awareness). The recommendations from the <u>Climate Risk Assessment (#16)</u> indicator would support this process.
- Consideration should also be given to the establishment of a mechanism that enables an
 evidence-based analysis of procurement against climate-related metrics. For example, if the
 above recommendation was enacted the procurement team could collate and report on
 Council's 'procured emissions' and other climate-related metrics.



Staff/ Resource Allocation (#20)

Importance

Monitoring councils' resource and staffing commitment to climate change is critical to supporting ongoing climate change adaptation and mitigation. If a council only relies on external consultants for climate research and responses, then it is doing very little to support the improved internal adaptive capacity of its organisation. The overarching goal should be to mainstream consideration of climate change across all council activities.

Staff survey insights

The results of the staff survey show that 46% of participants (13 staff members) believe that your current level of training in climate change is adequate to perform your key tasks.

Interview findings

It was evident at the workshops that Council has allocated staff resources explicitly to climate-related issues.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Climate Staff/ Resource Allocation (#20) indicator:

- Review opportunities to embed capacity building into existing staff training, such as new employee inductions.
- Develop an organisational chart that shows where climate change responsibilities are integrated into the organisation. This is often done by financial organisations that are reporting under the TCFD framework. See page 39 of the ASB Climate Report.
- Develop a capacity-building program to continue to raise staff awareness about climate change impacts and how they can be managed within different Council functions. This should be an ongoing program similar to how workplace health and safety training is conducted across the organisation.



Community/ Stakeholder Engagement (#21)

Importance

Connecting to the community is a core component for developing a safer, more resilient community. It is the local community who will bear the brunt of climate change impacts as they directly or indirectly contribute towards adaptation and transition efforts (e.g. through increased insurance costs, taxes, and voluntary community actions).

Staff survey insights

The results of the staff survey show that 46% of participants (13 staff members) are believe that they are appropriately informed about your community's expectations for Council's response to climate change.

Interview findings

Council has carried out an advocacy role in the roll out of the new Planning and Design Code. Numerous staff noted that the new planning system has limited Council's ability to respond effectively to climate related issues.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Council should implement the following actions to improve their climate change governance for the Community/ Stakeholder Engagement (#21) indicator:

- Continue to lobby the State Government to either greatly improve climate related considerations in the Planning and Design Code, or to ensure the city is given the power to respond as required.
- Ensure that the community understand the nature of climate change risk, and how it may affect the insurance and banking sectors.
- Carry out engagement with the financial sector to better understand how they may respond to climate-related risks and opportunities.



Institutional/ Intergovernmental Relationships (#22)

Importance

Climate change is a transboundary issue. Adaptation action (or inaction) by one stakeholder can both improve and erode the resilience of another. Economies of scale and collectively sharing

knowledge can improve climate change governance. The actions by a range of organisations have the potential to affect councils' resilience.

Staff survey insights

The results of the staff survey show that 11 staff members (39% of participants) are actively collaborating with another local government/s on climate-related issues specific to your key tasks.

Interview findings

The City of Marion has established very strong intergovernmental relationships. They are active members of Resilient South, with the most recent program being the RAMP project. Council is also showing leadership with its relationship with industry and businesses in the Virtual Battery project.

Actions to enhance climate change governance

Using the findings from the face-to-face interviews with key staff members, Informed.City[™] suggests Council implement the following actions to improve their climate change governance for the Institutional/ Intergovernmental Relationships (#22) indicator:

 Seek to clarify the role of Council as compared with State Government in managing climate risk.

5 Summary

Governance results for each indicator

The City of Marion has a solid foundation of climate change governance, which has improved overall since the last climate change governance assessment. Council has been responsive to some of the recommendations provided in the 2019 assessment, most notably developing a climate change policy, and endorsing a carbon neutral target.

The City of Marion has improved their scores in seven indicators: Strategic Planning (#1), Public Risk Disclosure (#3), Risk Management (#4), Asset Management (#5), Natural Environment (#9), Climate Policy (#11) and Carbon Target (#14). However, Council's score for the Financial Management (#2) indicator decreased from 'Intermediate' to 'Basic' when comparing against assessment years. Overall, the City of Marion has significantly improved the integration of climate change in its governance mechanisms (see Table 2).

Given the significant system risk presented by climate change, it is imperative that the City of Marion continue to maintain this positive momentum to continue to integrate the consideration of climate-related issues in all decision-making and strategic planning. Mechanisms to foster integration must be in place to frame the response, and resources and capability must be commensurate with the challenge.

The City of Marion has implemented a solid foundation in its response to climate-related issues. The organisation's climate-related governance strengths identified in this analysis include:

- The City of Marion has a solid recognition of the issue. Climate change is considered throughout most of the City's governance documents and mechanisms.
- The City of Marion's approach has resulted in a marked improvement in its climate change governance score.
- The City of Marion has also taken leadership at the regional level, via its active participation in the Resilient South initiative, and the RAMP.

Table 2: Comparative results of the climate change governance assessment

Indicator	2019 Assessment*	2023 Assessment
Strategic Planning (#1)	Intermediate	High
Financial Management (#2)	Intermediate	Basic
Public Risk Disclosure (#3)	Intermediate	High
Risk Management (#4)	Intermediate	Advanced
Asset Management (#5)	Basic	High
Procurement (#6)	No data	None
Community Wellbeing (#7)	None	None
Land Use Planning (#8)	Intermediate	Intermediate
Natural Environment (#9)	None	High
Emergency Management (#10)	Intermediate	Intermediate
Climate Change Policy (#11)	High	Advanced
Adaptation Planning (#12)	High	High
Transition Planning (#13)	Basic	Basic
Carbon Target (#14)	None	Advanced

Legend:

No data None Basic Intermediate High Advanced

^{*}NB the 2019 Assessment scores reflect the restructured methodology to allow for comparative analysis. As a result, some scores may be different to the previous detailed governance assessment report prepared for Council.

Council's governance status

There are 14 quantitative indicators scored for Informed.City's climate change governance assessment. Councils should be seeking to achieve as many 'Advanced' and 'High' scores as possible. When grouping the scores together the following aggregate of quantitative indicators may help organisations to see where they are tracking for climate change governance overall (see Table 3). These are general statements and based on a review of hundreds of local governments in Australia and New Zealand. For the 2023 assessment, the City of Marion received three 'Advanced' scores and five 'High' scores which gives them a 'Responder' status. This is an improvement on Council's 2019 assessment results in which they were given 'Seeker' status.

Table 3: Council's governance status for the 2023 assessment

Status	Measure	Description
Leader	13-14 'High' and/or 'Advanced' indicators	Council has public and active monitoring and evaluation of climate-related risks and opportunities, and these shape the whole of organisation direction. Climate change is integrated into the organisation, with improvements likely to arise over time as a result from strategic planning shifts, a reduction in exposure to climate risk and full transparent disclosure of responses.
Integrator	9-12 'High' and/or 'Advanced' indicators	Council is on the cusp of full integration of climate change into its organisation. Climate change is likely to shape numerous decisions in council, but not completely shape strategic direction.
Responder	5-8 'High' and/or 'Advanced' indicators	Council has recognised climate change as an issue and is actively responding. Full integration is likely to be limited by a full understanding of the extent of the financial risk, resourcing, management and/or elected member support.
Seeker	1- 4 'High' and/or 'Advanced' indicators	Council is likely to have one or more climate champions who are actively leading change but are yet to be received by all areas of executive management.
Starter	No 'High' and/or 'Advanced' indicators	Council may have some consideration of climate change, but this is most likely to be driven by regulatory requirements or from staff (not executive management) leadership.

Improvements and recommendations

Notwithstanding the above, improvements in climate change governance are required to ensure that the level of sophistication of the response is aligned with the transformational challenge. The key gaps identified in this governance assessment include:

- Climate change is not adequately captured in financial management mechanisms, and this is a score that decreased since the last assessment.
- Council has not yet tested how climate change may affect its strategic planning, via the use
 of integrated scenario narratives.

There is no doubt that the City of Marion is well-placed to improve its level of sophistication regarding overseeing and managing climate-related issues. A number of specific recommendations are provided in this report, with identified priority recommendations being:

- Prioritise activities that support improved considerations of climate change into financial management mechanisms.
- Quantify the potential exposure to climate-related risks. The scope of climate risk
 assessments will need to incorporate both physical and transition risks and should, where

- possible, look to analyse risks using both qualitative and quantitative (monetary terms) approaches. This will assist in the improved consideration of climate change in financial governance mechanisms. The quantification of some risk metrics will also help Council to monitor and evaluate progress and help drive a targeted response to climate risks to Council's assets.
- Building on the above, the City of Marion should consider developing a dashboard that tracks key climate-related metrics. The dashboard could act as both an internal and public reporting mechanism that helps inform key staff and the public about implementation progress and key performance. Internal reporting improves committee oversight of climaterelated risks, using structured guidelines and reporting templates.

6 References

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7 Appendices

Appendix A: Asset Management Plans for 2019 Assessment

- Arts and Cultural Development Strategic Management Plan 2014-2019
- Building Asset Management Plan 2015
- Open Space Asset Management Plan 2015
- Transport Asset Management Plan 2015
- Walking Trail Management Plan 2015

Appendix B: Asset Management Plans for 2023 Assessment

- Artworks, Culture and Heritage Asset Management Plan 2020-2030
- Buildings and Structures Asset Management Plan 2020-2030
- Coastal Walkway Asset Management Plan 2020-2030
- Fleet, Plant and Equipment Asset Management Plan 2020-2030
- Open Space Asset Management Plan 2020-2030
- Stormwater Asset Management Plan 2020-2030
- Transport Asset Management Plan 2020-2030
- Water Treatment and Resources Asset Management Plan 2020-2030