

- Time frame – the earliest Council believes we could report on this would be from July 2026. This would allow time to review Group 1 2025 financial statements. This would provide knowledge in terms of how those groups are reporting on climate related risks and opportunities. We also need to allow time to budget for any external resources such as access to databases like Climate Active, and specialist advice or guidance as required to complete this task.
- Support – Council would prefer to reference existing frameworks and tools including the Climate Risk Ready NSW Guide, the SDMP Guidelines, or the CDP to align with the deliverables as required under the standard. Council's will need funding for any external resources such as access to databases like Climate Active, and specialist advice or guidance as required to complete this task.
- Measurement and Reporting – Council's need more guidance around materiality and presentation of the risks, opportunities and associated dollar value.
- Consultation from OLG – There will need to be holistic and geographically specific training provided to all Councils so both finance and climate staff understand the reporting requirements.