

DISTRICT COUNCIL OF KIMBA

ANNUAL REPORT

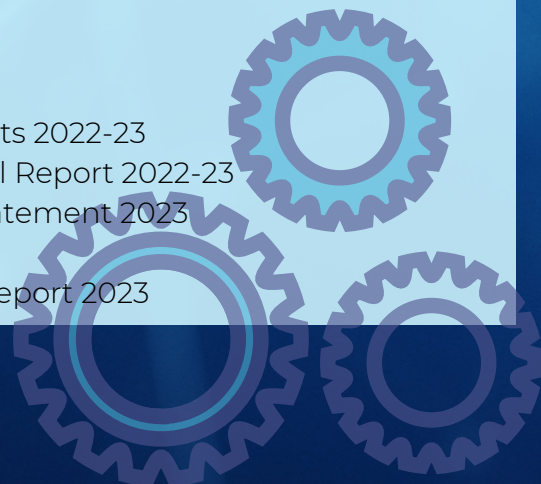
22-23



District Council of
KIMBA
EST. 1924

Arranged By
The District Council
of Kimba

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KIMBA 22-23



EYRE
STH • AUS

Located on the Wild Eyre Peninsula of South Australia and Halfway Across Australia (as the crow flies) is the thriving, rural community of Kimba. With residents, that have chosen to live, work, raise families and retire in a safe environment. Kimba is a community built on hard work, honesty and family values and always eager to help those in need.

The Hundred of Kelly was first surveyed in 1898, with the pioneer farmers and families settling in 1905. With an increase in population, in 1913, the railway line reached Kimba and was declared a township in 1915. A vigilance committee managed the district affairs, until the formation of the District Council of Kimba in 1924.

The District Council of Kimba is made up of approximately 3,997 square kilometres and has a population of 1,057 with a Primary Production being a major economic contributor to the town.



We work on Barngarla Country!

The District Council of Kimba acknowledges Aboriginal and Torres Strait Islander peoples as the First Australians and their continuing connection to land, sea, culture and community and pay our respect to Elders past, present and emerging.

MESSAGE FROM THE MAYOR

January 2022 saw the largest flooding event in Kimba's recorded history. The event was a result of tropical cyclone Tiffany and saw significant damage to council's road networks and various farm properties throughout the district. I'm proud of our council and community in their support and response to this emergency.

Our strong leadership culminated in an unprecedented disaster funding package to cover 88% of damage costs and facilitated us using our crews and workforce to repair and restore the damaged network. Importantly, our advocacy and negotiations also benefited our close Neighbours in both Franklin Harbour and Cleve, securing their passage to the same funding arrangement.

Despite the challenges of the natural disaster, we continued to grasp and create opportunities as a Council throughout the year. Some notable projects and achievements included winning the coveted KESAB Sustainable Community/Tidy Town award 2022. We also won two category awards at the Keep Australia Beautiful National Awards. An outstanding effort for our small council and community.

We also designed and produced a remarkable set of videos to showcase Kimba as a great place to live and work, including advocacy to find and retain a resident GP. "That's our Kimba" reached international audiences, receiving acclaim and widely reported across our nation.

We hosted Senator Karen Grogan to officially open our incredible new Medical Centre. This ambitious project is a credit to all in our community and is already showing signs of bringing new health services to Kimba.

Our Economic Development Strategies also show signs of success, with funding secured for a Branding Strategy, Arts and Heritage Trail project and the addition of a Senior Admin Officer - Economic Development to our team. Our new B.E.A.R Program has also encouraged business expansion and retention in fostering positive and sustainable business investment. We've also delivered a new two-bedroom unit to the KPMV and begun an update and extension of our town signage.

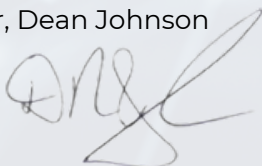
With the local government elections of 2022 I wish to recognise the past Council, including retiring members Graeme Baldock, Peta Willmott and Tom Harris. Thanks for your efforts and investment during your term(s). New elections saw Anthony Scott and Jim Haskett duly elected and later Fran Francis through a supplementary election and I welcome them to our passionate elected member team.

I again recognise CEO, Deb Larwood, MICW Michael Inglis and the entire team that continue to go above and beyond to deliver incredible results for our community.

Finally, with my election to the role of President of our state Local Government Association of SA, my loyal and passionate Deputy Mayor, Megan Lienert has capably stepped up to cover me in an increased capacity and I thank her for her investment and involvement on councils' behalf.

We have so much to be proud of and thankful for as we look forward to another successful year for Kimba!

Mayor, Dean Johnson



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

Every year my report seems to contain a constant rhetoric of ongoing challenges, high levels of activity and a significant number of outcomes achieved, and the 2022-23 year is no exception. I look back and see everything we have accomplished and know that this could not have happened without a progressive Council and a dedicated team of staff and management. I would like to thank Mayor Johnson and the elected members, MICW Michael Inglis and all the staff for their ongoing commitment making my role that much easier.

This year saw the roll out of Local Government Elections in November of 2022. I would like to express my thanks to our departing members, Cr Peta Willmott, Cr Graeme Baldock and Cr Tom Harris for their contribution during their time with Council. I welcome the appointment of Cr Anthony Scott, Cr James Haskett and Cr Fran Francis to the team and look forward to working together with them and all the other elected members throughout the next four years. In addition, we have had a number of staff changes in 2022-23 and I would like to farewell Kate Francis and thank her for her hard work during her time with Council and welcome to the team Ashleigh Inglis, Jesse Robinson, Peter Wiseman, Belinda Ellbourn, Sharnii Elliott and Sharon Rodda. I look forward to having them as valuable members of the employee group.

As we look back on the last 12 months Council has once again had a successful and productive year. With the significant amount of funding received throughout the year resourcing is always a challenge but everyone has worked hard to achieve the successes. The Storm damage repairs are well underway and the planned approach that has been taken has ensured that there have been minimal interruptions to the transport network. Council has also been the recipient of funding through the Community Benefits Program, which has seen the commencement of the Kimba Branding Strategy and the Heritage and Arts Trail along with the employment of Sharon Rodda in her support role to our Economic Development Manager, Mel Garibaldi. This has also seen the evolution of a Childcare Strategy to assist Council in addressing the current shortages within the community in this area. We were also successful in securing funding to aid the complete replacement of the lighting at the aerodrome as well as the building of a new independent and aged unit at the Kimba Pioneer Memorial Village and the ongoing replacement of Council's plant and equipment.

With the advent of the new elected member body Council has been engaged in a high level of mandatory training in order to meet legislative requirements and also been focusing on a continuous improvement regime within the administration area. With the ongoing changes as a result of Local Government Reform new policies and reviews of policy have been implemented and best practice initiatives considered with more yet to be rolled out. This will set the platform for the next four years of Council and contribute to the strategic governance of the organisation.

The role of Council has changed significantly over the past few years as we find we are venturing into roles which previously did not form part of Councils overall direction. To this end Council still ends the year once again in a strong financial position with an adjusted Operating Surplus of 3.1%, an adjusted Net Financial Liabilities Ratio of (-20%) and an Asset Renewal Funding Ratio of 99%. Council is operating in a sustainable fiscal manner, is more than able to meet its liabilities and is replacing its assets appropriately ensuring Council continues to move forward in a financially sustainable manner. This also allows Council to better meet the needs of the community with the ability to maximize funding options for future major projects and service delivery.

Chief Executive Officer, Debra Larwood



MESSAGE FROM THE MANAGER INFRASTRUCTURE & CIVIL WORKS

The 2022-23 financial year has been one of the busiest years on record for Council. Not only has there been a significant amount of grant funding, which we are extremely grateful for, but also a full financial year of flood damage repairs. In regard to the flood damage repairs, we appreciate the Department of Treasury's extension for these works to occur out to 30th June 2025. This extension of time will allow council staff and contractors to achieve the best outcomes for our community as we rebuild public assets.

Significant funding was directed to a larger than normal resealing program, the majority of this came through the LRCIP allocation and allowed Council to get ahead of its long-term program. Roads targeted include:

- Kimba-Cowell Road
- Balumbah-Kinnard Road
- Buckleboo Road
- South Terrace

Following the flood event, our district experienced a record harvest. I am pleased the way we have been able to provide a fit for purpose unsealed road network to cater for the increased freight movements.

Council is committed to maintaining and upgrading its fleet of machinery and vehicles. During the year, we replaced our vibrating roller, which is crucial to our road construction. This financial year also saw the end of our long-standing arrangement with a neighbouring Council regarding the collection of our street garbage. With the arrangement ended; Council purchased a secondhand garbage compactor to enable us to complete collection ourselves.

A major highlight was the replacement of the 30 plus year old lighting system and apron lighting at the Kimba Aerodrome. This was also co-funded by the State and Federal Government, with Council using LRCIP funds for its allocation. This up-to-date LED system now ensures we meet current lighting standards and the ongoing safety of aircraft movements, in particular the RFDS.

Our staff continue to show their dedication to the community, as proven by the quality of work they provide. Our township regularly is praised for its facilities and cleanliness by both locals and tourists. A big thank you to all our admin staff. Kate Francis in particular who left us during the year, for the assistance provided to meet all our reporting and compliance objectives.

Thanks to Deb our CEO for her continued support and community spirit that allows us to provide the excellent service to the community.

Finally, to Mayor Johnson and all elected members, congratulations on the way they continue to engage with the community and ensure the whole of Council is able to operate at such a high level.

Manager Infrastructure & Civil Works, Michael Inglis



VISION

MISSION & VALUES



Vision

Driving innovative and accountable leadership for a vibrant, sustainable Kimba.

Mission

The District Council of Kimba is committed to bettering the lives of residents and ratepayers through leadership, advocacy and the high-quality delivery of services and programs that improve the social and economic standing of our community.

Values

- Provide relevant and sustainable community services
 - Provide relevant and sustainable asset services
 - Build local business capacity
- Be transparent, accountable & financially sustainable
 - Strive to increase population levels
- Develop and support sustainable environmental strategies

MEET OUR

TEAM



DEBRA LARWOOD

CHIEF EXECUTIVE
OFFICER



MICHAEL INGLIS

MANAGER
INFRASTRUCTURE &
CIVIL WORKS



DEBRA KEMP

FINANCE
COORDINATOR



MEL GARIBALDI

ECONOMIC DEVELOPMENT
MANAGER



JUSTIN PHILLIPS

TOWN SUPERVISOR



SHANE HARRIS

ROAD CONSTRUCTION &
MAINTENANCE
SUPERVISOR

MEET OUR

PEOPLE

Legislation

Council

Community

Chief Executive Officer

Debra Larwood

Manager Infrastructure & Civil Works

Michael Inglis

Workshop

Peter Rowlands (until May 23)

Vacant

Town Maintenance & Road Construction

Justin Phillips - **Town Supervisor**

Shane Harris - **Road Construction & Maintenance Supervisor**

Tony Larwood

Michael Kemp

Brenton O'Donohue (Contract)

Clarrie Hutchins (Casual)

Tyson Seal

Fabian McGilray

Peter Adler

Scott Earle

Stephen Humphries

Belinda Ellbourn

Peter Wiseman

Administration Officers

Debra Kemp - **Finance Coordinator**

Kate Francis - **Governance/WHS Coordinator** (until April 23)

Emily Maxwell

Shylie Harris (Casual)

Keely Westhoff

Ashleigh Inglis

Jesse Robinson

Economic Development

Milena Garibaldi (Contract)

Sharon Rodda (Contract)

Contractors/Consultants (as needed basis)

Future Urban - Planning

Tecon Australia - Building

RMBAS - Financial

Elastian - Information Technology

Creative Auditing - Auditors

Kelley Jones Lawyers - Legal

Cleaners

Lana Shadwell (until Feb 23)

Julianne Bradley

Sharnii Elliott

Krystal Dart

Environmental Health

Harc Wordsworth (Contract)

MEET OUR

ELECTED MEMBERS

Mayor Dean Johnson



PO Box 209, KIMBA SA 5641
Tel: 08 8627 2442
Mobile: 0427 619 815
Email:
dean.johnson@members.kimba.sa.gov.au
Allowance & Reimbursements: \$30,712.22
Attended 11/12 Council meetings

Deputy Mayor Megan Lienert



PO Box 449, KIMBA SA 5641
Tel: 08 8627 4042
Mobile: 0428 274 042
Email:
megan.lienert@members.kimba.sa.gov.au
Allowance & Reimbursements: \$11,712.70
Attended 12/12 Council meetings

Councillor Graeme Baldock until Nov 22



PO Box 460, KIMBA SA 5641
Tel: 08 8627 4056
Mobile: 0427 274 056
Email:
graeme.baldock@members.kimba.sa.gov.au
Allowance & Reimbursements: \$3,967.20
Attended 3/5 Council meetings

Councillor Brian Cant



PMB 4, CLEVE SA 5640
Mobile: 0427 275 012
Email:
brian.cant@members.kimba.sa.gov.au
Allowance & Reimbursements: \$8,835.80
Attended 11/12 Council meetings

Councillor Tom Harris until Nov 22



PO Box 286, KIMBA SA 5641
Tel: 08 8627 2263
Mobile: 0428 272 266
Email:
tom.harris@members.kimba.sa.gov.au
Allowance & Reimbursements: \$4,020.87
Attended 3/5 Council meetings

Councillor Peter Rayson



PO Box 39, KIMBA SA 5641
Tel: 08 8627 8070
Mobile: 0428 278 070
Email:
peter.rayson@members.kimba.sa.gov.au
Allowance & Reimbursements: \$9,623.90
Attended 9/12 Council meetings

Councillor Peta Willmott until Nov 22



PO Box 215, KIMBA SA 5641
Tel: 08 8681 7032
Mobile: 0429 817 032
Email:
peta.willmott@members.kimba.sa.gov.au
Allowance & Reimbursements: \$4,051.92
Attended 4/5 Council meetings

MEET OUR

ELECTED MEMBERS

Councillor Francene Francis from Mar 23



PO Box 494, KIMBA SA 5641
Tel: 08 8627 2328
Mobile: 0427 236 393
Email:
fran.francis@members.kimba.sa.gov.au
Allowance & Reimbursements: \$2,276.44
Attended 4/4 Council meetings

Councillor Anthony Scott from Nov 22



C/- PO Box, KIMBA SA 5641
Mobile: 0419 925 014
Email:
anthony.scott@members.kimba.sa.gov.au
Allowance & Reimbursements: \$3,596.00
Attended 7/7 Council meetings

Councillor James Haskett from Nov 22



C/- PO Box, KIMBA SA 5641
Mobile: 0499 580 377
Email:
james.haskett@members.kimba.sa.gov.au
Allowance & Reimbursements: \$3,596.00
Attended 6/7 Council meetings



Back Row (left to right) : Manager Infrastructure & Civil Works, Michael Inglis, Councillor Fran Francis, Chief Executive Officer, Debra Larwood, Mayor Dean Johnson, Deputy Mayor Megan Lienert.
Front Row (left to right) : Councillor Anthony Scott, Councillor Peter Rayson, Councillor James Haskett, Councillor Brian Cant

COUNCIL

REPRESENTATION

TRAINING & DEVELOPMENT FOR ELECTED MEMBERS

Elected Members were provided with the opportunity to undertake a number of training and development opportunities during the 2022-23 financial year. The majority of the training opportunities were provided through the Local Government Association of South Australia and Kelliedy Jones Lawyers. Elected Members also had opportunities to attend conferences and other professional development, subject to approval by Council. This included: All Mandatory Training, Caretaker Information Sessions, Council Workshops, EPLGA Conferences, ALGA Conferences and Workforce Training Sessions. Members are required to complete mandatory training within 12 months of the elections.

	Mayor Johnson	Deputy Mayor Lienert	Cr Cant	Cr Francis	Cr Haskett	Cr Rayson	Cr Scott
Council Induction (2 modules)	completed 18/11/2023	completed 18/11/2023	completed 18/11/2023	completed 20/05/2023	completed 18/11/2023	completed 18/11/2023	completed 18/11/2023
Principal Member Training (4 modules)	completed 28/01/2023	completed 28/01/2023	-	-	-	-	-
Behaviour (5 modules)	completed 28/01/2023	completed 28/01/2023	completed 28/01/2023	completed 20/05/2023	completed 28/01/2023	completed 28/01/2023	completed 28/01/2023
Civic (4 modules)	completed 29/01/2023	completed 29/01/2023	completed 29/01/2023	completed 20/05/2023	completed 29/01/2023	completed 29/01/2023	completed 29/01/2023
Legal (3 modules)	completed 29/01/2023	completed 29/01/2023	completed 29/01/2023	completed 21/05/2023	completed 29/01/2023	completed 29/01/2023	completed 29/01/2023
Strategy & Finance (4 modules)	completed 28/01/2023	completed 28/01/2023	completed 28/01/2023	completed 20/05/2023	completed 28/01/2023	completed 28/01/2023	completed 28/01/2023

MEMBER BEHAVIOUR

Section 35(a1)(b) and 35(2a) of the regulation specifies that Council each year must, include any contraventions & costs incurred: During the financial year ending June 30, 2023, Council had nil complaints.

COUNCIL

REPRESENTATION

COUNCIL REPRESENTATION ON OTHER BODIES

Local Government Association of South Australia

Mayor Dean Johnson (President), Deputy Mayor Megan Lienert (Voting Delegate)

Eyre Peninsula Local Government Association

Mayor Dean Johnson, Deputy Mayor Megan Lienert (Proxy)

Kimba Area School Community Library Board

Councillor Anthony Scott (until 10th May 2023), Councillor Francene Francis (from 10th May 2023), and Chief Executive Officer Debra Larwood

Kimba Area School Governing Council

Deputy Mayor Megan Lienert

Kimba Community Development Group

Councillor Anthony Scott, Chief Executive Officer Debra Larwood

REPRESENTATION ON COUNCIL COMMITTEES

The following Council Committee operated during the 2022-23 financial year, pursuant to Sections 41 and 126 of the Local Government Act 1999.

Audit & Risk Committee

Mr Rob Donaldson (Independent Chair), Mr Phil Channon (Independent Member), Mr Ian Swan (Independent Member from 21st Feb 2023) Deputy Mayor Megan Lienert, Councillor Peta Willmott (until Nov 22), Councillor Brian Cant, Chief Executive Officer, Debra Larwood (Advisory Staff), Finance Coordinator, Debra Kemp (Advisory Staff). During the reporting year the Independent Chair Allowance was \$3,800.00 including travel and the Independent Member Allowances were \$2,500.00.

Kimba Tourism Committee

Mrs Heather Baldock, Mrs Carmen Rayner, Mr James Kerr, Mrs Barbara Schmidt, Mr Michael Jentsch, Councillor Peter Rayson (Chairperson), Councillor Peta Willmott (until Nov 22), Councillor James Haskett (from Nov 22), Chief Executive Officer, Debra Larwood (Advisory Staff), Executive Assistant/Governance Officer, Emily Maxwell (Advisory Staff), Milena Garibaldi (Advisory Staff)

Australia Day & Other State Awards Selection Committee

Mayor Dean Johnson (Chairperson) Councillor Tom Harris (until Nov 22), Deputy Mayor Megan Lienert, Councillor Peter Rayson (from Nov 2022), Mrs Carmen Rayner, Mr Wes Schmidt, Mr Symon Allen (from Sep 2023) Chief Executive Officer, Debra Larwood (Advisory Staff), Senior Administration Officer, Keely Westhoff (Advisory Staff)

Kimba Bushfire Management Advisory Committee

Councillor Brian Cant (Chairperson), Councillor Graeme Baldock (until Nov 22), Councillor Anthony Scott (from Nov 2022), Mr Tristan Baldock (Caralue Deputy Group Officer), Mr Alex Cant (Waddikee Brigade Captain), Mr Andrew Murdock (Yalanda James Captain), Mr Trevor Clifford (Kimba Brigade Captain), Mr Adrian Parente (Regional Prevention Officer), Mr David Woolford (Buckleboo Brigade Captain), Works Manager, Michael Inglis (advisory Staff), Multi-Skilled Plant Operator, Michael Kemp (Advisory Staff, Fire Prevention Officer), WHS Coordinator, Kate Francis (Advisory Staff, until April 2023)



COUNCIL CORPORATE & WORKS FUNCTIONS

Council's Corporate Services and Works Departments are responsible for the management of a diverse range of operational functions to ensure that the organisation's statutory responsibilities are met, and that the Kimba Community has uninterrupted access to Council programs and services.

CORPORATE SERVICES DEPARTMENT

- Governance
- Elected Member Support
- Accounting
- Rates & Properties
- Policy & Decision Implementation
- Health Inspection & Public Health
- Work, Health & Safety
- Risk Management
- Legislation & Legal
- Research & Records Management
- Animal Management Registrations (via Cat & Dog Online)
- Economic Development
- Elections
- Aged Accommodation Rentals
- Public Relations/Media
- Insurance
- Emergency Services
- Sport & Recreation
- Asset Management
- Payroll
- Cemetery
- Building & Planning Applications, Approvals & Inspections
- Customer Service Centre
- Tourism Information

WORKS DEPARTMENT

- Kerbside Recycling Program
- Kimba Waste Management Facility
- Aerodrome Management
- Cemetery Maintenance & Management
- Fire Protection & Prevention
- Sport & Recreation Maintenance
- Plant & Machinery Control
- Building Inspections
- Animal Control
- Road Construction & Maintenance
- Street Lighting
- Stormwater Drainage
- Community Waste Water Management
- Parking & Traffic Control
- Parks & Reserves
- Refuse Collection
- Kimba Pioneer Memorial Village Maintenance



STRATEGIC ACHIEVEMENTS FOR 2022-23

Council's 2021-2025 Strategic Management Plan sets out five major goals that underpin the way forward for Council, being Infrastructure, Economy, Built & Natural Environment, Community & Culture, and Business Governance.

The goals in the plan contain several strategies, which have been kept deliberately broad so that Council can generally operate without regularly changing its five main goals. However; Council will, from time to time, change its focus for a specified period and still remain within its goals.

Pursuant to Section 122(4)(b) of the Local Government Act 1999, Council is required to undertake a comprehensive review of the plan within two years after each general election/ The review was undertaken in 2019-2020 and Council formally adopted the plan at its Ordinary Meeting of Council held in June 2020. A review of this plan following the 2022 Elections is currently underway.

In working towards its strategic goals, Council takes a longer-term view into its financial planning. Council is committed to ensuring its long-term financial sustainability, which is depended on ensuring that, on average over time, Council's expenses are at least matched by its revenue. In addition, Council sees to optimise both the timing and level of capital expenditure on existing infrastructure and other assets (in accordance with its Infrastructure and Asset Management Plan) so as to minimise whole-of-life-cycle costs of assets.

During the 2022-2023 financial year, Council achieved the following outcomes relating directly to the five thematic areas and objectives identified in the Strategic Management Plan for the period:

- **Investment in Waste Pickup, Recycling & Refuse Depot \$227,242**
- **Upgrade & Maintenance of Town Institute Hall \$22,422**
- **Maintenance of Recreation Reserve, Parks, Gardens & Playgrounds \$189,472**
- **Upgrades & Maintenance of Kimba Pioneer Memorial Village Units & Surrounding Grounds \$162,694**
- **Kerb & Water Table and Footways Maintenance \$86,112**
- **Road Maintenance \$337,030**
- **Road Re-sheeting and Road Resealing \$297,664**
- **Replacement of Vehicles & Plant \$404,235**
- **Cost of Maintaining Plant \$492,666**
- **Community & Business Grant Funding \$59,869**
- **Economic Development Programs \$218,648**
- **Heritage & Arts Trail - \$41,500**
- **Aerodrome Lighting \$380,339**
- **Storm Damage \$1,699,544**
- **Truck Wash Bay \$19,942**

In line with Council's Strategic Management Plan, Staff have a focus on continuing to grow the district's Economic Development, improving the roads network and advocating for better medical assistance to the area.



COUNCIL STRATEGIC

ACHIEVEMENTS

STRATEGIC ACHIEVEMENTS FOR 2023-24

This Annual Business Plan (the plan) outlines the District Council of Kimba's (Council) planned services, projects and major expenditures for the 2023-24 financial year. The plan aims to maintain efficient and desired services and facilities for the community, without imposing an unrealistic rate burden on ratepayers. The provision of services by Council is a reflection of both meeting Council's obligations under legislation and making policy choices on behalf of the community to achieve Council's longer-term goals.

Budget Overview

- \$6.7M Operating Income
- 7.9% Rate Increase
- \$18 increase in Waste Collection Fee
- \$350,000 investment in Waste Management
- \$61,000 in Community & Small Business Grants
- \$599,000 Capital Investment in Community & Council Assets
- \$470,000 Investment in Community & Culture

Delivery of Community Projects

- Continuing stages of Storm Damage Recovery of our roads network
- Development of a Natures Bike Trail Strategy
- Development of an Economic Analysis
- Upgrades to Doctor's Residence at 27 West Terrace
- Development of a Heritage & Arts Trail Strategy
- Improvement and growth in Kimba's Tourism Marketing presence
- Development of a Kimba Branding & Marketing Strategy
- Implementation of Council's Disability Access & Inclusion Plan 2022-24 Strategies

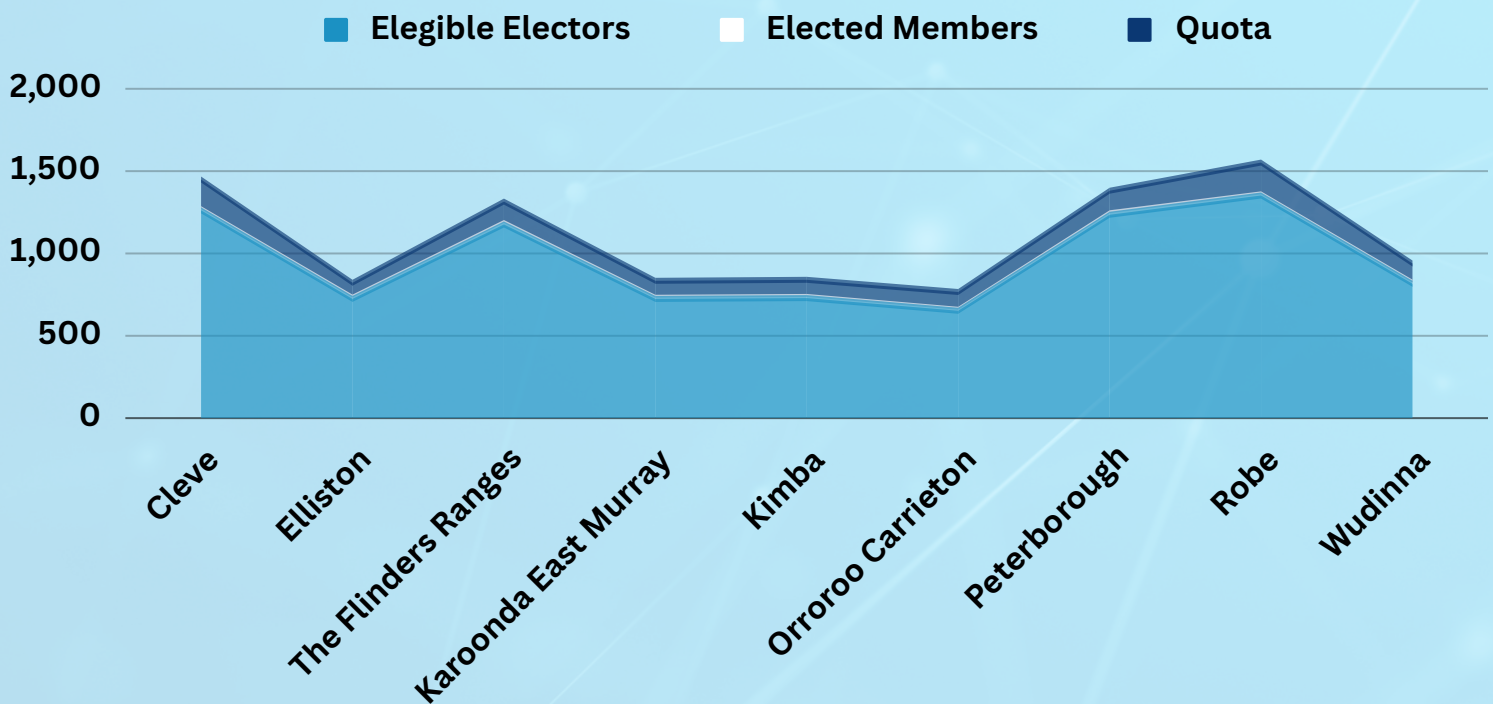


COUNCIL GOVERNANCE

INFORMATION

ELECTORAL REPRESENTATION

Council is a democratically elected body, comprising of seven Elected Members, with the Principal Member being the Mayor, who is elected by Council from within. As there are no wards within the Local Government Area, all Elected Members represent the interests of the whole community when making decisions as the corporate body of Council. Council has 729 electors on the House of Assembly and Voters Roll for 2022-2023. Elector representation quotas for the 2022-23 financial year, as supplied by the Local Government Association of South Australia, for comparative councils for the period are:



Pursuant to Section 12(4) of the Local Government Act 1999, a review of Council composition and wards will be undertaken during April 2024 - April 2025 as per the time determined by the Minister and published in South Australian Government Gazette on August 1, 2019. This information was sourced from LGA, July 2023.

COMPETITIVE TENDER ARRANGEMENTS

Pursuant to Section 49 of the Local Government Act 1999, Council has a Contracts, Tenders & Purchasing Policy, which is reviewed and adopted at the Ordinary Meeting of Council on June 21, 2023. This policy is available for viewing or purchase at the Council Office during business hours, and is scheduled for review in June 2024.

COUNCIL AUDIT ARRANGEMENTS

Council is provided with independent audit services by Creative Auditing, which has been appointed until the conclusion of the 2024-2025 financial year. Audit expenditure incurred by Council for the 2022-23 financial year was \$14,300.00.

COUNCIL GOVERNANCE

INFORMATION

NATIONAL COMPETITION POLICY

Principles of competitive neutrality are designed to neutralize any net competitive advantage a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private businesses operating in the same market. **Council has a complaints mechanism in place and in 2022-23, received no complaints pertaining to competitive neutrality.**

There have been no changes in the significant business activities controlled by Council in the 12 months to June 30, 2023, and competitive neutrality principles relevant to each significant business activity continues to apply. Council has no Category 1 business activities (annual revenue in excess of \$2 million or employing assets with a value in excess of \$20m), but continues to undertake category 2 business activities (all other significant business activities) in the form of private works.

PUBLIC ACCESS TO COUNCIL REGISTERS

Clauses 1(b), (c) of Schedule 4 to the Local Government Act 1999 requires Council to provide in its Annual Report a list of registers to be kept, and codes of conduct or practice required, under this Act or the Local Government (Elections) Act 1999.

List of Registers

- Register of Interest (Members & Staff)
- Register of Gifts & Benefits (Members & Staff)
- Register of Allowances & Benefits (Members)
- Register relating to Training & Development (Members)
- Register of Remuneration, Salaries & Benefits (Employees)
- Campaign Donations & Expenses Returns
- Schedule of Fees & Charges
- Register of Community Land
- Register of Public Roads
- Rates Assessment Book
- House of Assembly Roll

List of Codes of Conduct & Practices

- Code of Practice for Access to Meetings & Documents
- Working with Children - Child Safe Code of Conduct
- Code of Conduct for Employees
- Code of Conduct for Members

COMPLAINT/SERVICE REQUEST LEVELS

During the 2022-23 financial year, Council received 86 complaints and service requests from the community, all of which had been actioned. While the overwhelming majority of these were service requests, 1 pertained to animal management complaints.

Council received nil complaints about local nuisance and litter control for the 12 months ending June 30, 2023.

COUNCIL GOVERNANCE

INFORMATION

BUDGET AND FINANCIAL REPORTS

Pursuant to clause 1(a) of Schedule 4 of the Local Government Act 1999, Council is required to publish in its Annual Report a copy of its Audited Financial Statements of the Council for the relevant financial year. As such, Council's Audited Financial Statements for the period July 1, 2022 to June 30, 2023 is appended to this report as **Appendix 1**.

CORPORATE CARD EXPENDITURE

Pursuant to clause 2(f) of Schedule 4 of the Local Government Act 1999, Council is required to publish in its Annual Report a copy of its total expenditure for all corporate cards during the relevant financial year. During the 2022-23 Financial Year, a total of \$77,196.21 expenditure was paid via Council's corporate cards, this includes such uses as accommodation charges and subscriptions, e.g. video conference platforms and one-off creditors. An amount of \$5,982.12 was reimbursed for expenses of the Mayor in his LGA of SA Presidents role.

COUNCIL USE OF CONFIDENTIALITY ORDERS

Section 90(2) of the Local Government Act 1999 allows a meeting of Council or a committee to determine an order that the public be excluded from attendance at so much of a meeting as is necessary to receive and discuss, or consider in confidence, any information or matter as prescribed in section 90(3) of the Act. Clause 1(ga) of Schedule 4 to the act requires a report to be included in the Annual Report about Council's use of Section 90(2), 91(7), namely;

Report on the use of Sections 90(2), (3) of the Act:

- Total number of orders made under Section 90(2) of the Act in the financial year;
- The date and subject of each order within the ambit of Section 90(2); and
- In relation to Section 90(3) paragraphs (a) - (na), the number of times in the financial year that an order was made under section 92.

Report on the use of section 91(7) of the Act:

- The total number of orders made under the subsection in the financial year;
- The number of orders made in the financial year that expired, ceased to apply or were revoked during the financial year;
- The number of orders that remained operative at the end of the financial year (not including orders made before 15 November 2010); and
- Date and subject of each order with the ambit of the above under section 91(7)

Resolution	Date of Meeting	Business	Review Date:
215.2018	29/08/2018	BDAC v DC of Kimba	To be reviewed October 2023
C163/19	09/10/2019	Council Review & Support Arrangements	To be reviewed October 2023

CONFIDENTIALITY

ORDERS CONT.

Resolution	Date of Meeting	Business	Review Date:
C196/19	11/12/2019	Council Review & Support Arrangements	To be reviewed October 2023
C084/20	13/05/2020	Telecommunications Update	To be reviewed October 2023
C116/20	10/06/2020	Medical Centre	Released December 2022
C121/20	10/06/2020	Council Review & Support Arrangements	To be reviewed October 2023
C119/20	10/06/2020	Telecommunications Update	To be reviewed October 2023
C055/21	10/03/2021	Truck Tenders	Released October 2022
C070/21	14/04/2021	Land Purchase	To be reviewed October 2023
C124/21	14/07/2021	Legal Opinion	To be reviewed October 2023
C142/21	11/08/2021	Front Line Services Best Practice Review	To be reviewed October 2023
C162/21	08/09/2021	Town Booster Program	Released October 2022
C164/21	08/09/2021	Resealing Tender	To be reviewed October 2023

CONFIDENTIALITY

ORDERS CONT.

Resolution	Date of Meeting	Business	Review Date:
C183/21	13/10/2021	Legal Opinion	To be reviewed October 2023
C205/21	10/11/2021	NBN Regional Co-Investment Fund	Released October 2022
C207/21	10/11/2021	Proposed Highway Re-alignment	To be reviewed October 2023
C012/22	19/01/2022	Land Purchase	To be reviewed October 2023
C015/22	19/01/2022	Local Government Electricity Contract	To be reviewed October 2023
C030/22	09/02/2022	Santos Tour Down Under	Released October 2022
C044/22	09/03/2022	Aerodrome Lighting	Released October 2022
C046/22	09/03/2022	Confidential Report Legal Opinion	To be reviewed October 2023
C067/22	13/04/2022	2022 CEO Performance & Remuneration Review	Released October 2022
C069/22	13/04/2022	Kimba Landfill & Recycling Depot	Released October 2022
C071/22	13/04/2022	Acquisition of a Portion of Lot 236 Railway Terrace (Allotment 52)	To be reviewed October 2023

CONFIDENTIALITY

ORDERS CONT.

Resolution	Date of Meeting	Business	Review Date:
C085/22	11/05/2022	Local Government Rates Oversight Scheme Draft Framework & Approach	Released October 2022
C120/22	08/06/2022	Festival of Small Halls	Released October 2022
C123/22	08/06/2022	Roller Tender	Released October 2022
C126/22	08/06/2022	KPMV Project	Released October 2022
C128/22	08/06/2022	Tola Road Upgrades	To be reviewed October 2023
C141/22	13/07/2022	Local Government Reform - LGA Training Standard for Council Members	To be reviewed October 2023
C159/22	10/08/2022	Land Purchase	To be reviewed October 2023
C163/22	10/08/2022	Regional Recruitment Campaign Communication Strategy	Released October 2022
C176/22	14/09/2022	Tola Road Upgrades	To be reviewed October 2023
C182/22	04/10/2022	Land Purchase	To be reviewed October 2023

CONFIDENTIALITY

ORDERS CONT.

Resolution	Date of Meeting	Business	Review Date:
C199/22	12/10/2022	Sealed Pavement, Shoulder & Associated Flood Repair Works	To be reviewed October 2023
C047/23	08/03/2023	2023 CEO Performance & Remuneration Review	To be reviewed October 2023
C050/23	08/03/2023	Kimba Branding Strategy	To be reviewed October 2023
C053/23	08/03/2023	Tola Road Upgrades	To be reviewed October 2023
C080/23	10/05/2023	Legal Opinion	To be reviewed October 2023
C0793/23	10/05/2023	Tola Road Upgrades	To be reviewed October 2023
C087/23	22/05/2023	Our Town Kimba Financial Proposal	To be reviewed October 2023

CONFIDENTIAL



COUNCIL GOVERNANCE

INFORMATION

COUNCIL LEGAL COSTS

Pursuant to section 131 of the Local Government Act 1999, Council must each year report on the legal expenditure and debt collection costs, for the relevant financial year. During the year ending June 30, 2023, Council expenditure was \$41,778. These costs have remained similar to last financial year, and includes spend as a direct result of the Local Government Reform with advice, preparation of by-laws and general advice. Council's Audited Financial Statements for the period July 1, 2022 to June 30, 2023 is appended to this report as **Appendix 1**.

COUNCIL TRAVEL & PROFESSIONAL DEVELOPMENT COSTS

Elected Members and Senior Management during the past 12 months have accrued costs associated with overseas and interstate travel for events such as professional development and conferences in the 2022-23 Annual Reporting year. Council believes that publishing the information promotes transparent, accountable leadership and open communication with ratepayers. For the 2022-23 financial year, this expenditure was \$15,910.25, which included nil overseas travel, 1 interstate trip for the Mayor, 1 interstate trip for the Deputy Mayor and 2 interstate trips for the Chief Executive Officer.

Regulation 35(2),(3) requires Council to include all gifts provided to all, multiple or individual Council Members exceeding the prescribed amount. During the reporting year a combined \$50 worth of gifts were received including hospitality. From the reported figure, Council declined the value of approximately \$500 of gifts including hospitality.

FREEDOM OF INFORMATION APPLICATIONS

Pursuant to clause 1(gb) of Schedule 4 to the Local Government Act 1999, Council each year must provide a report on the applications made under the Freedom of Information Act 1991, for the relevant financial year.

During the financial year ending June 30, 2023, Council received nil applications.

Council's current Freedom of Information Statement (**Appendix 3**) was adopted in March 2023 and is available for inspection at the Council Office during business hours, or at www.kimba.sa.gov.au.

INTERNAL REVIEW OF ACTIONS APPLICATIONS

Section 270(8) of the Local Government Act 1999 specifies that Council each year must, on an annual basis, initiate and consider a report that relates to:

- (a) the number of applications for review made under this section;
- (b) the kinds of matters to which the applications relate;
- (c) the outcome of applications under this section; and
- (d) such other matters as may be prescribed by the regulations.

During the financial year ending June 30, 2023, Council received nil applications for an internal review of decisions.



COUNCIL GOVERNANCE

INFORMATION

COMMUNITY LAND MANAGEMENT PLANS

All land except roads held as at 1st January, 2000, is classified as community land unless Council resolves to exclude it from that classification. The intention behind the legislation is that Council, in consultation with the community, should determine which land should or should not be classified as community land. Where the land is under the care, control and management of Council, but is not owned by Council, it cannot resolve to exclude the land from classification as community land without the approval of the relevant Minister.

A person must not use community land for a business purpose unless the use is approved by Council. Council cannot approve the use of community land for a business purpose contrary to the provisions of the management plan. Council's management plans for community land are constantly monitored for required changes. A full review of Council's community land management plans was completed and subsequently adopted by Council at the end of 2021.



COUNCIL GOVERNANCE

INFORMATION

MANAGEMENT & STAFFING

Clause 1(g) of Schedule 4 to the Local Government Act 1999 requires Council to provide in its Annual Report information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package. For the purpose of this requirement, the relevant senior executive officers are the Chief Executive Officer and Manager Infrastructure & Civil Works.

Chief Executive Officer (Contract)

Salary: \$178,244 inc Superannuation

Telephone: Up to \$2,000 per annum

Annual clothing allowance: \$450

Use of motor vehicle: value \$15,000 per annum

Membership of professional body: \$300 per annum

Professional development: \$5,000 per annum

100% subsidised rental

Manager Infrastructure & Civil Works (Contract)

Salary: \$132,550 inc Superannuation

Telephone: Up to \$2,000 per annum

Annual clothing allowance: \$450

Use of motor vehicle: value \$15,000 per annum

Membership of professional body: \$300 per annum

Professional development: \$5,000 per annum

HUMAN RESOURCES & EQUAL OPPORTUNITY

Council believes it has a responsibility to all staff to create an employment environment, which is free of discrimination and which reflects the diversity and needs of the community it serves. Council is firmly committed to the principle of equal opportunity for all employees and potential employees. As part of its acknowledgement of its legislation obligations, Council has:

- Incorporated an Equal Opportunity Program into the Strategic Management Plan;
- Consulted the CEO/relevant workplace representatives;
- Ensured that recruitment, selection, promotion, transfer and training are based solely on the merit principle. This means that selection is based on skills, knowledge, qualifications and experience (including community experience) relevant to the job or situation;
- Appointed Chief Executive Officer, Debra Larwood, in the position of Equal Employment Opportunity Officer;
- Reviewed existing training programs;
- Ensured that services provided to residents will be delivered in a fair and equitable manner;
- Provided all new and existing employees with equal employment opportunity awareness training and any other training relevant to their position or responsibilities; and
- Ensured that all employees have received copies of Council's Equal Employment Opportunities Policy

**District Council of Kimba
General Purpose Financial Reports
for the year ended 30 June 2023**

**District Council of Kimba
General Purpose Financial Reports
for the year ended 30 June 2023**

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**District Council of Kimba
Annual Financial Statements
for the year ended 30 June 2023**

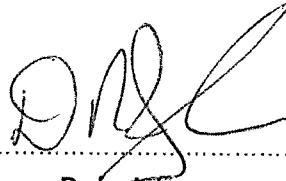
CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.



.....
Debra Larwood
CHIEF EXECUTIVE OFFICER



.....
Dean Johnson
MAYOR/COUNCILLOR

Date: 11th September 2023

District Council of Kimba
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Rates	2	2,066,451	1,947,017
Statutory charges	2	24,868	21,070
User charges	2	133,104	113,126
Grants, subsidies and contributions - Capital	2	282,199	-
Grants, subsidies and contributions - Operating	2	4,240,310	4,129,045
Investment income	2	66,600	19,880
Reimbursements	2	259,574	194,911
Other income	2	134,029	107,658
Total Income		7,207,135	6,532,706
EXPENSES			
Employee costs	3	1,797,035	1,660,145
Materials, contracts & other expenses	3	3,563,668	2,355,666
Depreciation, amortisation & impairment	3	1,148,191	1,150,460
Finance costs	3	2,055	-
Total Expenses		6,510,950	5,166,271
OPERATING SURPLUS / (DEFICIT)		696,185	1,366,435
Asset disposal & fair value adjustments	4	(30,119)	(121,144)
Amounts received specifically for new or upgraded assets	2	552,474	529,382
NET SURPLUS / (DEFICIT) transferred to Equity Statement		1,218,541	1,774,673
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	671,606	1,470,243
Impairment (expense) / recoupments offset to asset revaluation reserve	9	(609,132)	(972,207)
Total Other Comprehensive Income		62,473	498,036
TOTAL COMPREHENSIVE INCOME		1,281,014	2,272,709

This Statement is to be read in conjunction with the attached Notes.

District Council of Kimba
Statement of Financial Position
as at 30 June 2023

ASSETS	Notes	2023	2022
		\$	\$
Current Assets			
Cash and cash equivalents	5	2,336,449	2,230,720
Trade & other receivables	5	1,796,092	1,647,602
Inventories	5	54,217	57,133
Total Current Assets		<u>4,186,758</u>	<u>3,935,454</u>
Non-current Assets			
Infrastructure, property, plant & equipment	7	44,337,565	43,051,926
Other non-current assets	6	41,205	442,132
Total Non-current Assets		<u>44,378,770</u>	<u>43,494,059</u>
Total Assets		<u>48,565,528</u>	<u>47,429,513</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	690,601	798,408
Provisions	8	458,850	484,445
Total Current Liabilities		<u>1,149,451</u>	<u>1,282,853</u>
Non-current Liabilities			
Provisions	8	23,919	35,515
Total Non-current Liabilities		<u>23,919</u>	<u>35,515</u>
Total Liabilities		<u>1,173,370</u>	<u>1,318,368</u>
NET ASSETS		<u>47,392,158</u>	<u>46,111,145</u>
EQUITY			
Accumulated surplus		18,983,219	17,846,625
Asset revaluation reserves	9	27,910,418	27,847,945
Other reserves	9	498,522	416,575
TOTAL EQUITY		<u>47,392,158</u>	<u>46,111,145</u>

This Statement is to be read in conjunction with the attached Notes.

District Council of Kimba
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
		\$	\$	\$	\$
2023					
Balance at end of previous reporting period		17,846,625	27,847,945	416,575	46,111,144
Net Surplus / (Deficit) for Year		1,218,541	-	-	1,218,541
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	671,606	-	671,606
Impairment (expense) / recoupments offset to asset revaluation reserve			(609,132)		(609,132)
Transfers between reserves		(81,947)	-	81,947	-
Balance at end of period	9	18,983,219	27,910,418	498,522	47,392,158
2022					
Balance at end of previous reporting period		16,181,511	27,306,911	350,013	43,838,436
Net Surplus / (Deficit) for Year		1,774,673	-	-	1,774,673
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	1,470,243	-	1,470,243
Impairment (expense) / recoupments offset to asset revaluation reserve		-	(972,207)	-	(972,207)
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment		(42,997)	42,997	-	-
Transfers between reserves		(66,562)		66,562	-
Balance at end of period	9	17,846,625	27,847,945	416,575	46,111,145

This Statement is to be read in conjunction with the attached Notes

District Council of Kimba
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		2,192,368	1,856,423
Fees & other charges		27,355	22,123
User charges		541,517	142,700
Investment receipts		66,600	19,880
Grants utilised for operating purposes		3,584,882	3,115,817
Reimbursements		285,531	214,402
Other revenues		605,354	618,504
<i>Payments:</i>			
Employee costs		(1,827,099)	(1,603,343)
Materials, contracts & other expenses		(4,204,902)	(2,817,489)
Finance payments		-	-
Net Cash provided by (or used in) Operating Activities		<u>1,271,606</u>	<u>1,569,017</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		552,474	529,382
Grants utilised for capital purposes		282,199	-
Sale of replaced assets		84,364	90,455
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,655,884)	(1,715,874)
Expenditure on new/upgraded assets		(429,028)	(1,472,862)
Net Cash provided by (or used in) Investing Activities		<u>(1,165,876)</u>	<u>(2,568,900)</u>
Net Increase (Decrease) in cash held		105,730	(999,883)
 Cash & cash equivalents at beginning of period	11	<u>2,230,720</u>	<u>3,230,602</u>
Cash & cash equivalents at end of period	11	<u>2,336,449</u>	<u>2,230,720</u>

This Statement is to be read in conjunction with the attached Notes

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 11th September 2023.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

District Council of Kimba is incorporated under the SA Local Government Act 1999 and has its principal place of business at corner Cross Street & West Terrace, Kimba SA 5641. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 19.

3 Income recognition

3.1 Revenue

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

In recent years, the payment of untied grants (financial assistance grants/ local roads/ supplementary grants) has varied from the annual allocation as shown in the table below:

	Cash Payment Received		Annual Allocation		Difference	
2016-17	\$	1,961,764	\$	1,309,324	+	\$ 666,778
2017-18	\$	1,310,165	\$	1,288,173	+	\$ 21,992
2018-19	\$	1,269,901	\$	1,288,201	-	\$ 18,300
2019-20	\$	1,332,596	\$	1,291,557	+	\$ 41,039
2020-21	\$	1,289,848	\$	1,325,399	-	\$ 35,551
2021-22	\$	1,761,351	\$	1,389,143	+	\$ 363,208
2022-23	\$	1,956,470	\$	1,477,630	+	\$ 478,840

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contract Revenue

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

Cash assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

4.2 Other Financial Instruments

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

5 Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts (other than grants) received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

Borrowings are initially recognised at fair value net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted average discount rate	6.12% (2022, 4.31%)
Weighted average settlement period	1.53 years (2022, 1.60 years)

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

9.2 Provisions for reinstatement, restoration, rehabilitation.

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

10 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$	2022 \$
RATES REVENUES			
<u>General Rates</u>		1,829,484	1,706,324
Less: Mandatory rebates		(25,000)	(23,466)
Less: Discretionary rebates, remissions & write offs		(13,342)	(15,443)
		<u>1,791,142</u>	<u>1,667,415</u>
<u>Other Rates</u> (including service charges)			
Landscape levy		75,035	71,471
Waste collection		82,012	77,285
Community wastewater management systems		108,142	110,970
		<u>265,188</u>	<u>259,726</u>
<u>Other Charges</u>			
Penalties for late payment		10,121	19,876
		<u>10,121</u>	<u>19,876</u>
		<u>2,066,451</u>	<u>1,947,017</u>
STATUTORY CHARGES			
Development Act fees		15,468	9,978
Town planning fees		3,022	264
Search Fee		2,990	3,949
Animal registration fees & fines		3,388	6,879
		<u>24,868</u>	<u>21,070</u>
USER CHARGES			
Cemetery/crematoria fees		5,664	3,732
Aged Care Cottages		48,755	46,625
Recreation Reserve		10,551	9,093
Hall and Equipment Hire		6,957	6,388
Section 224 (Alliance Village)		30,000	24,000
Health Care		3,750	1,531
Waste Management		18,680	16,138
Sundry		8,747	5,619
		<u>133,104</u>	<u>113,126</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME (con't)

	Notes	2023 \$	2022 \$
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		66,600	19,880
		66,600	19,880
REIMBURSEMENTS			
Water Sales		14,503	21,158
Private works		67,797	92,317
Income Protection Re-imbursments		74,093	45,398
Other		57,205	30,328
National Radioactive Waste Mgmt Facility		45,976	5,711
		259,574	194,911
OTHER INCOME			
Rec Reserve Donations		53,482	34,215
Other		80,547	73,443
		134,029	107,658
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Amounts received specifically for new or upgraded assets</i>		552,474	529,382
<i>Other grants, subsidies and contributions - Capital</i>			
Roads to Recovery		282,199	-
		282,199	-
<i>Other grants, subsidies and contributions - Operating</i>			
Untied - Financial Assistance Grant		2,107,170	1,912,160
Roads to Recovery		-	206,026
Library & Communications		2,839	3,147
Community Benefits Fund operations		184,142	1,036,689
Sundry		10,000	108,000
Disaster Recovery Funding		1,936,159	863,023
		4,240,310	4,129,045
		5,074,983	4,658,427

The functions to which these grants relate are shown in Note 12.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME (con't)

	Notes	2023 \$	2022 \$
Sources of grants			
<i>Commonwealth government</i>		1,028,815	1,772,097
<i>State government</i>		4,046,168	2,886,330
		<u>5,074,983</u>	<u>4,658,427</u>
Individually Significant Item			
Financial Assistance Grants - Paid in advance June 2023		485,235	-
Financial Assistance Grants - Paid in advance June 2022		-	363,208
Conditions over grants & contributions			
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>			
<i>Unexpended at the close of the previous reporting period</i>		-	339,145
<i>Drought Communities Programme Extension</i>		-	(339,145)
<i>Subtotal</i>		-	<u>(339,145)</u>
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>		-	<u>(339,145)</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		1,386,204	1,264,193
Employee leave expense		294,716	274,614
Superannuation - defined contribution plan contributions	17	79,222	71,641
Superannuation - defined benefit plan contributions	17	87,963	69,484
Workers' Compensation Insurance		44,409	38,708
Other employment related costs		12,968	14,537
Less: Capitalised and distributed costs		<u>(108,447)</u>	<u>(73,032)</u>
Total Operating Employee Costs		<u>1,797,035</u>	<u>1,660,145</u>
Total Number of Employees		17	17
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		13,000	13,000
Elected members' expenses		108,447	92,191
Election expenses		<u>232</u>	<u>335</u>
Subtotal - Prescribed Expenses		<u>121,679</u>	<u>105,526</u>
<u>Other Materials, Contracts & Expenses</u>			
Contractors		3,487,654	3,301,782
Fuel & Oil		149,618	128,976
Materials		238,919	219,051
Legal Expenses		41,778	47,383
Landscape levy		74,750	73,075
Plant & Equipment		141,422	122,661
Subscriptions		32,842	31,524
Library Costs		15,259	15,237
Plant Registrations and Insurances		61,823	67,255
Insurances		26,359	26,277
Waste Collection		38,106	48,343
Fringe Benefits Tax		34,809	5,359
Health and Safety		28,026	32,246
Communications		16,182	31,736
Street Lighting		26,242	18,649
Standpipe Usage		8,752	41,638
Regional Development Australia		21,110	21,110
Donations		59,869	18,433
Roads and Footpaths		898,841	544,880
Recreation and Parks		45,286	69,814
Information Technology		118,736	112,658
Aged Care Accommodation		33,767	25,062
CWMS		40,804	53,446
Office and Equipment		14,413	49,100
Tourism		29,818	21,390
Other		134,196	238,758
Less: Capitalised and Distributed Costs		<u>(2,377,393)</u>	<u>(3,115,703)</u>
Subtotal - Other Materials, Contracts & Expenses		<u>3,441,989</u>	<u>2,250,140</u>
		<u>3,563,668</u>	<u>2,355,666</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE con't

		2023	2022
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Plant and Equipment		272,117	268,372
Office Equipment and Furniture		7,402	7,402
Buildings and Other Structures		173,662	173,662
Town Roads		93,628	93,628
Rural Roads Unsealed		243,800	245,533
Rural Roads Sealed		174,972	178,939
Footpaths and Kerbing		60,340	60,340
CWMS		48,831	48,831
Stormwater and Drainage		25,971	25,971
Other		47,467	47,780
Impairment			
Impairment - Rural Roads Unsealed		-	972,207
		<u>1,148,191</u>	<u>2,122,667</u>
Less: Impairment expense offset to asset revaluation reserve	9	-	(972,207)
		<u>1,148,191</u>	<u>1,150,460</u>
FINANCE COSTS			
Interest on overdraft and short-term drawdown		2,055	-
		<u>2,055</u>	<u>-</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2023 \$	2022 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		84,364	90,455
Less: Carrying amount of assets sold		<u>114,482</u>	<u>211,599</u>
Gain (Loss) on disposal		<u>(30,119)</u>	<u>(121,144)</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		88,143	53,274
Deposits at Call		<u>2,248,306</u>	<u>2,177,446</u>
		<u>2,336,449</u>	<u>2,230,720</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		97,913	223,830
Accrued Revenues		1,033,215	379,987
Debtors - general		489,441	931,739
Other levels of Government		3,406	1,206
GST Recoupment		117,460	59,741
Prepayments		<u>54,657</u>	<u>51,099</u>
		<u>1,796,092</u>	<u>1,647,602</u>
INVENTORIES			
Stores & Materials		<u>54,217</u>	<u>57,133</u>
		<u>54,217</u>	<u>57,133</u>

Note 6 - NON-CURRENT ASSETS

OTHER NON-CURRENT ASSETS			
Capital Works-in-Progress		<u>41,205</u>	<u>442,132</u>
		<u>41,205</u>	<u>442,132</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	2022					2023				
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount	
Plant and Equipment		4,302,717	1,327,224	(2,435,799)	3,194,143	3,743,843	1,735,823	(2,263,523)	3,216,143	
Office Equipment and Furniture		-	131,747	(87,518)	44,229	-	131,747	(94,920)	36,827	
Buildings and Other Structures	3	11,177,401	873,720	(4,275,638)	7,775,482	13,552,530	1,603,469	(6,152,825)	9,003,174	
Town Roads	3	3,995,867	73,397	(1,938,650)	2,130,608	3,989,054	73,397	(2,013,644)	2,048,807	
Rural Roads Unsealed	3	15,211,737	743,723	(4,537,319)	11,418,141	15,016,949	1,016,135	(4,685,759)	11,347,324	
Rural Roads Sealed	3	10,543,256	718,039	(2,135,519)	9,125,777	9,696,883	1,732,589	(1,970,094)	9,459,378	
Footpaths and Kerbing	3	3,955,352	113,610	(1,576,098)	2,492,864	3,955,352	158,584	(1,636,438)	2,477,499	
Land	2	1,785,650	-	-	1,785,650	1,785,650	-	-	1,785,650	
CWMS	3	4,648,645	-	(1,890,952)	2,757,693	4,648,645	-	(1,939,782)	2,708,862	
Stormwater and Drainage	3	2,079,553	-	(371,280)	1,708,273	2,079,552	-	(397,250)	1,682,302	
Other		729,713	110,340	(220,987)	619,066	729,713	110,340	(268,453)	571,599	
Total IPP&E		58,429,892	4,091,801	(19,469,760)	43,051,926	59,198,170	6,562,085	(21,422,690)	44,337,565	
Comparatives		53,765,584	2,981,114	(15,623,988)	41,122,710	58,429,892	4,091,801	(19,469,760)	43,051,926	

This Note continues on the following pages.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Carrying Amounts Movement During the Year										2023 \$
	\$										
	2022 \$	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount	
Carrying Amount	New / Upgrade	Renewals	In				Out				
Plant and Equipment	3,194,143	55,232	353,367	(114,482)	(272,117)	-	-	-	-	3,216,143	
Office Equipment and Furniture	44,229	-	-	-	(7,402)	-	-	-	-	36,827	
Buildings and Other Structures	7,775,482	729,749	-	-	(173,662)	-	-	671,606	-	9,003,174	
Town Roads	2,130,608	-	15,555	-	(93,628)	-	-	(3,727)	-	2,048,807	
Rural Roads Unsealed	11,418,141	-	272,412	-	(243,800)	-	-	(99,428)	-	11,347,324	
Rural Roads Sealed	9,125,777	-	1,014,550	-	(174,972)	-	-	(505,977)	-	9,459,378	
Footpaths and Kerbing	2,492,864	44,974	-	-	(60,340)	-	-	-	-	2,477,499	
Land	1,785,650	-	-	-	-	-	-	-	-	1,785,650	
CWMS	2,757,693	-	-	-	(48,831)	-	-	-	-	2,708,862	
Stormwater and Drainage	1,708,273	-	-	-	(25,971)	-	-	-	-	1,682,302	
Other	619,066	-	-	-	(47,467)	-	-	-	-	571,599	
Total IPP&E	43,051,926	829,955	1,655,884	(114,482)	(1,148,191)	-	-	62,473	-	44,337,565	
Comparatives	41,122,710	1,077,365	1,715,873	(211,598)	(1,150,460)	-	-	498,036	-	43,051,926	

This note continues on the following pages.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

Fair value hierarchy level 2 valuations: Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land: Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Transfers between fair value hierarchy levels

In the course of revaluing buildings & structures, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	2,500
Other Plant & Equipment	2,500
Buildings - new construction/extensions	10,000
Park & Playground Furniture & Equipment	2,500
Road construction & reconstruction	10,000
Paving & footpaths, Kerb & Gutter	5,000
Drains & Culverts	5,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	3 to 10 years
Other Plant & Equipment	5 to 10 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	10 to 20 years
Benches, seats, etc	10 to 20 years

Infrastructure

Sealed Roads – Surface	30 years
Sealed Roads – Structure	180 to 360 years
Unsealed Roads	20 to 35 years
Paving & Footpaths, Kerb & Gutter	40 to 80 years
Drains	80 to 100 years
Culverts	50 to 75 years
Bores	20 to 40 years
Reticulation Pipes – PVC Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Other Assets

Library Books	10 to 15 years
Artworks	indefinite

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2018 at current replacement cost. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually and depreciated over the estimated remaining life of the relevant asset.

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2023 by Amy Thamm, of AssetVal.

Infrastructure

Transportation assets were valued by Council officers at depreciated current replacement cost during the reporting period ended 30 June 2021, based on actual costs incurred during the reporting periods ended 30 June 2020 and 2021. Town Roads Sealed were revalued by Gayler Engineering as at 1st July 2021. Rural Roads Sealed & Unsealed revaluations have been postponed as a result of flood damage sustained in January 2022. These assets will be revalued at the conclusion of restoration works anticipated to be completed by the end of the 24-25 financial year.

Stormwater drainage infrastructure was revalued at written down current replacement costs as at 1st July 2017 based on a condition assessment by external contractor Gayler Engineering.

Community wastewater management system infrastructure was valued at depreciated current replacement cost during the reporting period ended 1st July 2021 by Gayler Engineering. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		88,360	-	174,975	-
Payments received in advance		509,553	-	556,748	-
Accrued expenses - employee entitlements		41,295	-	34,168	-
Accrued expenses - other		2,055	-	-	-
GST Payable		11,295	-	5,355	-
Other		38,043	-	27,162	-
		<u>690,601</u>	<u>-</u>	<u>798,408</u>	<u>-</u>
PROVISIONS					
Employee entitlements (including oncosts)		458,850	23,919	484,445	35,515
		<u>458,850</u>	<u>23,919</u>	<u>484,445</u>	<u>35,515</u>
Movements in Provisions - 2023 year only (current & non-current)					
Opening Balance					519,960
Add Unwinding of present value discounts					-
Additional amounts recognised					-
(Less) Payments					37,191
Unused amounts reversed					-
Add (Less) Remeasurement Adjustments					-
Closing Balance					<u>482,769</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
Notes	\$	\$	\$	\$
Plant and Equipment	1,159,318	-	-	1,159,318
Building and Other Structures	6,566,758	671,606	-	7,238,364
Transport	13,450,707	-	(609,132)	12,841,575
Footpaths and Kerbing	1,557,996	-	-	1,557,996
Land	1,159,157	-	-	1,159,157
CWMS	3,954,009	-	-	3,954,009
TOTAL	27,847,945	671,606	(609,132)	27,910,418
Comparatives	27,306,911	1,470,243	(929,210)	27,847,945

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
CWMS Reserve	416,575	81,947	-	498,522
TOTAL OTHER RESERVES	416,575	81,947	-	498,522
Comparatives	350,013	66,562	-	416,575

PURPOSES OF RESERVES

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

CWMS Reserve

Through Councils rating system a service charge is collected for the Community Wastewater Management Scheme. Pursuant to section 155(5) of the Local Government Act 1999:

"A council must not seek to recover in relation to a prescribed service an amount by way of service rate, annual service charge, or a combination of both exceeding the cost to the council of establishing, operating, maintaining, improving and replacing (including by future capital works and including so as to take into account the depreciation of any assets) the service in its area (being a cost determined taking into account or applying any principle or requirement prescribed by the regulations)."

As a result funds collected through this Service Charge in excess of operational costs are placed in this Reserve to cover future replacement costs of the scheme.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

	Notes	2023 \$	2022 \$
CASH & FINANCIAL ASSETS			
Community Wastewater Management Scheme		499,628	416,575
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		<u>499,628</u>	<u>416,575</u>

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

Total cash & equivalent assets	5	2,336,449	2,230,720
Balances per Cash Flow Statement		<u>2,336,449</u>	<u>2,230,720</u>

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)		1,218,541	1,774,673
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,148,191	1,150,460
Net increase (decrease) in unpaid employee benefits		(30,064)	56,803
Grants for capital acquisitions treated as Investing Activity		(834,673)	(529,382)
Net (Gain) Loss on Disposals		30,119	121,144
		<u>1,532,114</u>	<u>2,573,698</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(142,550)	(1,399,158)
Net (increase) decrease in inventories		2,916	37,923
Net increase (decrease) in trade & other payables		(120,874)	356,555
Net Cash provided by (or used in) operations		<u>1,271,606</u>	<u>1,569,017</u>

(c) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	25,000	25,000
LGFA Cash Advance Debenture facility	1,400,000	400,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2023	2022	2023	2022
	2023	2022	2023	2022	2023	2022	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$				
Administration	5,351,795	4,850,985	2,096,815	1,663,769	3,254,980	3,187,216	2,673,971	2,454,491	3,847,498	3,747,340
Public Order and Safety	41,515	37,630	79,406	63,007	(37,892)	(25,377)	41,737	38,311	112,682	110,072
Health	6,493	5,885	110,364	87,571	(103,871)	(81,686)	17,055	15,655	376,408	367,689
Social Security and Welfare	-	-	-	-	-	-	-	-	-	93,026
Housing & Community Affairs	529,691	480,124	1,191,377	945,327	(661,686)	(465,203)	-	-	5,911,587	5,774,650
Recreation and Culture	75,499	68,434	385,541	305,917	(310,042)	(237,483)	6,287	5,771	4,254,202	4,155,657
Agriculture	-	-	-	-	-	-	-	-	56,723	55,409
Transport & Communication	886,961	803,961	2,187,549	1,735,764	(1,300,588)	(931,803)	959,248	880,513	30,736,263	30,024,282
Economic Affairs	116,431	105,536	223,216	177,116	(106,784)	(71,581)	373,394	342,746	2,114,312	2,065,336
Other Purposes	198,750	180,151	236,681	187,800	(37,931)	(7,649)	1,003,290	920,940	1,062,827	1,038,207
TOTALS	7,207,135	6,532,706	6,510,950	5,166,271	696,185	1,366,435	5,074,983	4,658,427	48,565,528	47,429,513

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Private Works, Sewerage/CWMS

Community Services

Public Order and Safety, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Other Health Services, Community Support, Community Transport, Other Community Support, Community Amenities, Cemeteries, Public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

Culture

Library Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic Development

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment

Landcare, Waste Management, Domestic Waste, Green Waste, Recycling, Waste Disposal Facility, Other Waste Management, Other Environment, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation

Parks and Gardens, Sports Facilities – Outdoor, Swimming Changerooms, and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

Transport

Aerodrome, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management and Other Transport.

Plant Hire & Depot

Unclassified Activities

Council Administration

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments	
Bank, Deposits at Call, Short Term Deposits	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned
	Terms & conditions: Deposits are returning fixed interest rates between 1.05% and 4.3% (2022: .3% and .55%). Short term deposits have an average maturity of 24 hours and an average interest rates of 3.13% (2022: 0.32%).
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Rates & Associated	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method
	Terms & conditions: Secured over the subject land, arrears attract interest of 5.8% (2022: 5.05%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.
	Carrying amount: approximates fair value (after deduction of any allowance).
Receivables - Fees & other charges	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method
	Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.
	Carrying amount: approximates fair value (after deduction of any allowance).
Receivables - other levels of government	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.
	Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.
	Carrying amount: approximates fair value.
Receivables - Retirement Home	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.
	Terms & conditions: Liabilities are normally settled on 30 day terms.
	Carrying amount: approximates fair value.
Liabilities - Creditors and Accruals	Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate
	Terms & conditions: secured over future revenues, borrowings are payable 6 monthly; interest is charged at variable rates. Council have no long term borrowing at this time.
	Carrying amount: approximates fair value.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 2,336,449	\$ -	\$ -	\$ 2,336,449	\$ 2,336,449
Receivables	1,796,092	-	-	1,796,092	1,741,435
Total	4,132,541	-	-	4,132,541	4,077,884
Financial Liabilities					
Payables	690,601	-	-	690,601	647,251
Total	690,601	-	-	690,601	647,251
2022					
	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	\$ 2,230,720	\$ -	\$ -	\$ 2,230,720	\$ 2,230,720
Receivables	1,647,602	-	-	1,647,602	1,596,503
Total	3,878,321	-	-	3,878,321	3,827,223
Financial Liabilities					
Payables	798,408	-	-	798,408	764,240
Total	798,408	-	-	798,408	764,240

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - COMMITMENTS FOR EXPENDITURE

		2023	2022
	Notes	\$	\$
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Aerodrome Lighting Project		-	379,747
LRCIP Phase 3		<u>389,012</u>	<u>-</u>
		<u>389,012</u>	<u>379,747</u>
These expenditures are payable:			
Not later than one year		<u>389,012</u>	<u>379,747</u>
		<u>389,012</u>	<u>379,747</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 15 - FINANCIAL INDICATORS

These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	9.7%	20.9%	8.0%
Total Operating Income			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>	-41%	-39%	-61%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These **Adjusted Ratios** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

Adjusted Operating Surplus Ratio	3.1%	16.3%	8.4%
Adjusted Net Financial Liabilities Ratio	-20%	-24%	-44%

Asset Renewal Funding Ratio			
<u>Outlays on Existing Assets</u>	99%	108%	95%
Asset Renewals - IAMP			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2023	2022
	\$	\$
Income		
<i>Rates</i>	2,066,451	1,947,017
<i>Statutory charges</i>	24,868	21,070
<i>User charges</i>	133,104	113,126
<i>Grants, subsidies and contributions - Capital</i>	282,199	-
<i>Grants, subsidies and contributions` - Operating</i>	4,240,310	4,129,045
<i>Investment income</i>	66,600	19,880
<i>Reimbursements</i>	259,574	194,911
<i>Other income</i>	134,029	107,658
	<u>7,207,135</u>	<u>6,532,706</u>
Expenses		
<i>Employee costs</i>	(1,797,035)	(1,660,145)
<i>Materials, contracts and other expenses</i>	(3,563,668)	(2,355,666)
<i>Depreciation, amortisation and impairment</i>	(1,148,191)	(1,150,460)
	<u>(6,510,950)</u>	<u>(5,166,271)</u>
Operating Surplus / (Deficit)	696,185	1,366,435
<i>Timing adjustment for grant revenue</i>	(485,235)	(363,208)
Adjusted Operating Surplus / (Deficit)	210,950	1,003,227
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,655,884)	(1,715,874)
Add back Depreciation, Amortisation and Impairment	1,148,191	1,150,460
Proceeds from Sale of Replaced Assets	84,364	90,455
	<u>(423,329)</u>	<u>(474,960)</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(429,028)	(1,472,862)
Amounts received specifically for New and Upgraded Assets	552,474	529,382
	<u>123,446</u>	<u>(943,480)</u>
Annual Net Impact to Financing Activities	<u>(88,933)</u>	<u>(415,213)</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 17 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11% in 2023-24, 10.5% in 2022-23). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

As reported elsewhere in these Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

2. POTENTIAL INSURANCE LOSSES

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of nil appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 19 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 12 persons were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	410,609	365,403
TOTAL	410,609	365,403

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

	2023	2022
	\$	\$
Private Works	277	172
Waste Management	185	65
Conference Prize	-	397
Advertisement	-	137
iPad Purchase	818	-
Printing	12	-
Accommodation & Flight reimbursement	1,310	-
TOTAL	2,603	770

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Purchases from these individual businesses totalled \$7,457.28 during the year.

Two close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the *Local Government Act 1999*.

Key management personnel or close family members (including related parties) lodged a total of one planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

One planning and building approval, with and without conditions, was granted during the year (including nil lodged the previous year); nil remain to be finalised at the end of the year. Total fees for these applications (all of which are payable on lodgement) amounted to \$732.73.

District Council of Kimba Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of the District Council of Kimba (Council) for the year ended 30 June 2023.

Opinion

In our opinion, the financial statements of the Council are properly drawn up:

- a) to present fairly the financial position of the Council as at the 30 June 2023 and the results of its operations for the period then ended, and;
- b) according to Australian Accounting Standards.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the council to meet the requirements of the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Ian G McDonald FCA
Registered Company Auditor 16458

Signed at Grange, 5 October 2023

Ian G McDonald FCA

Independent Assurance Report on the Internal Controls of the District Council of Kimba

We have audited the compliance of the District Council of Kimba (Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

Opinion

In our opinion, the Council has complied, in all material respects, with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129* of the *Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable *Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements*, issued by the *Australian Auditing and Assurance Standards Board*, in order to state whether, in all material respects, the Council has complied with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis based on the assessed risks.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Ian G McDonald FCA
Chartered Accountant
Registered Company Auditor 16458

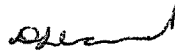
Signed at Grange, 5 October 2023

www.creativeauditing.com.au

**District Council of Kimba
Annual Financial Statements
for the year ended 30 June 2023
CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Kimba for the year ended 30 June 2023, the Council's Auditor, Ian G McDonald FCA, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



.....
Debra Larwood
CHIEF EXECUTIVE OFFICER



.....
Robert Donaldson
PRESIDING MEMBER AUDIT COMMITTEE

Date: 4th October 2023

Ian G McDonald FCA



District Council of Kimba

Annual Financial Statement

For the year ended 30 June 2023

Audit Certificate of Audit Independence

We confirm that, for the audit of the financial statements of the District Council of Kimba for the year ended 30 June 2023, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



Ian G McDonald FCA

Date: 13 September 2023

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ianmcdonald@creativeauditing.org
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ABN 37 158 328 655

Nancy 0408 832 848
nancytran@creativeauditing.org

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



The Eyre Peninsula Local Government Association is a regional subsidiary of eleven member councils.



Welcome to the
District Council
of **Elliston**

Author:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

pscott@eplga.com.au

Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

The Eyre Peninsula Local Government Association acknowledges the Traditional Custodians of the land of the Eyre Peninsula, and their continuing connection to land, sea, culture and community. We pay our respects to Elders past, present and emerging, and we extend that respect to other Aboriginal and Torres Strait Islander people in our community.

THE PRESIDENT'S REPORT

This annual report details the last 12 months activity undertaken by the Eyre Peninsula Local Government Association, its financial accounts, and operative regional collaborative partnerships.

The EPLGA acts as a forum for Eyre Peninsula Councils to consider matters of common interest and a structure to work together. Over the past year, the rising cost of materials and labour, interest rate hikes and supply and skill shortages have continued to put pressure on local government. Our eleven member councils and their communities have been endeavouring to work together to ensure the best outcomes possible and maximise opportunities which are arising from these challenges.

We said goodbye to Mayor Clare McLaughlin, City of Whyalla and past EPLGA President (February - September 2022). We acknowledge and respect Clare's outstanding relationship with local, state, and federal governments and ability to attract support and funding for major projects including the Whyalla Foreshore Masterplan, Airport Redevelopment and National Green Hydrogen Hub. We all wish Clare the very best for the future as she embarks on the next chapter of her life.

To better deliver services to Councils I am pleased to deliver a refreshed EPLGA Charter, a completed governance review and a full-time role for the EPLGA Executive Officer, Peter Scott (previously 23 hours/week) from May 2023. We thank Regional Development Australia Eyre Peninsula for previously providing an office, administrative and bookkeeping support for the

EPLGA as we move to an independent self-sufficient organisation from June 2023.

As well as these things, there will continue to be work on a range of other challenges, including providing an online campground booking service for Councils, waste management, infrastructure funding, shared service opportunities, economic development, and many more.

The EPLGA is a vital conduit between its member councils and the LGA of SA, with the potential for close collaboration to help deliver outcomes for our communities.

The communication with both State and Federal governments will also be very important, with the need to maximise funding and partnership opportunities.

This upcoming year will need the EPLGA Board and member Councils to show strong, responsive, and accountable leadership, driving the opportunities for innovation while still respecting the characteristics which we all value in our communities and councils. This leadership and representation throughout our communities and with other levels of government will mean that the Eyre Peninsula will continue to add to its many strengths in the years to come.

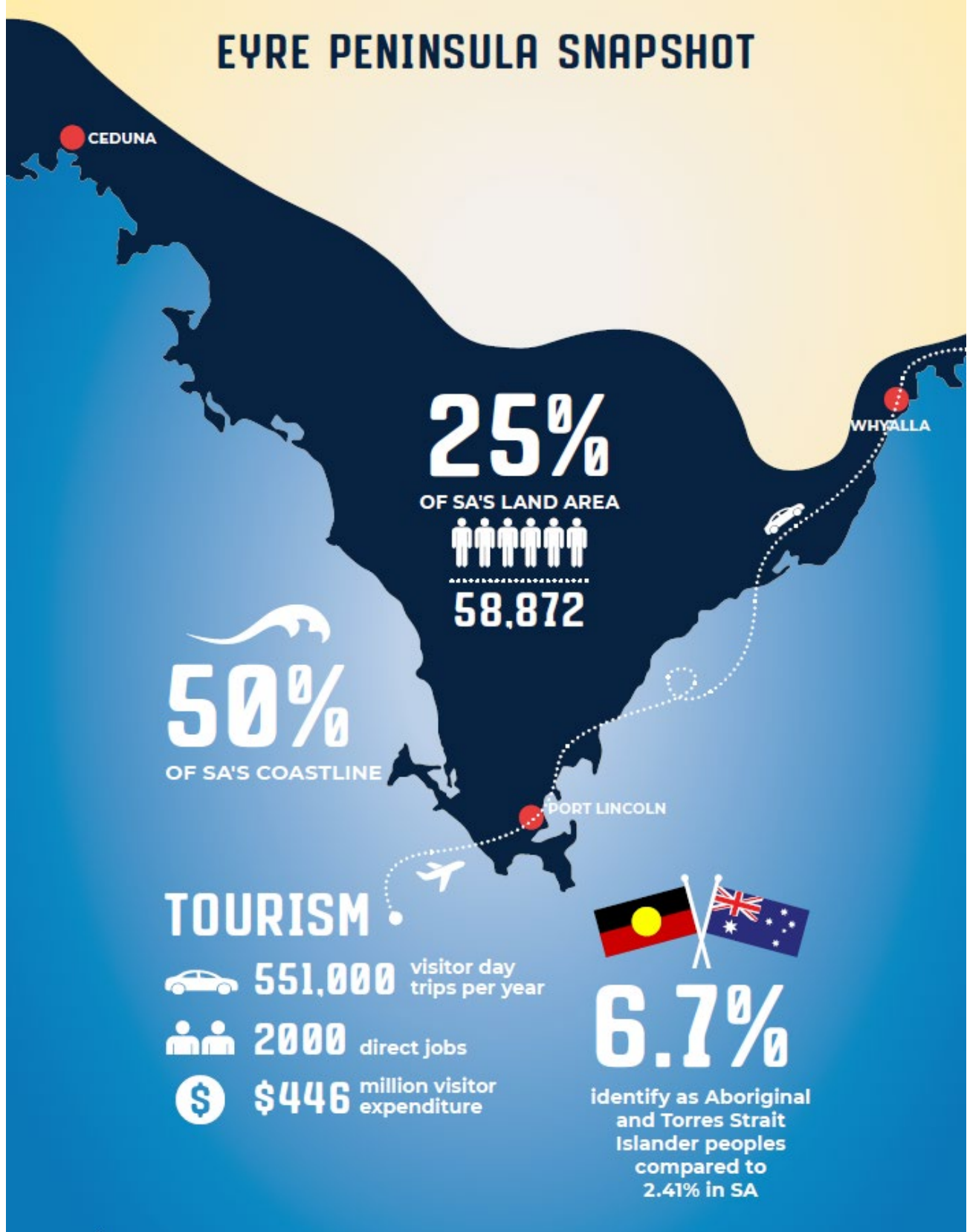
The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

EYRE PENINSULA SNAPSHOT





24%
OF SA'S BARLEY CROP

40%
OF SA'S WHEAT CROP



45%
OF SA'S IRON & STEEL
MANUFACTURING



82%

OF SA'S SEAFOOD
PRODUCT

- ▶ 100% BLUEFIN TUNA
- ▶ 92% MUSSELS
- ▶ 97% OYSTERS
- ▶ 82% ABALONE



33,353

LABOUR FORCE
POPULATION

CONTRIBUTES
\$4.05BN

TO SA'S GRP



JOBS BY SECTOR

3,494 Agriculture, forestry
and fishing

2,115 Healthcare and
social assistance

1,865 Manufacturing

VALUE OF
EXPORTS
PER SECTOR



Economic Statistic	Figure	Economic Statistic	Figure
Population – EP		Employment – EP	
EP Population	58,872	Labour Force	33,353
% of Males	50.5%	Unemployed	1,712
% of Females	49.5%	Unemployment Rate	5.1% (5.0% SA) (4.6% AUS)
% Aboriginal and Torres Strait Islander	6.7%	Top Employment by Industry – EP	
% Born overseas	11.1%	Agriculture, Forestry and Fishing	3,494 (16.5%)
% Eligible Votes	68.9%	Construction	2,331 (11.0%)
Income – EP		Health Care and Social Assistance	2,115 (10.0%)
Median Weekly Household Income – EP	\$1,245	Manufacturing	1,865 (8.8%)
Median Weekly Household Income – SA	\$1,455	Education and Training	1,790 (8.5%)
Median Weekly Household Income – AUS	\$1,746	Mining	1,689 (8.0%)
Age – EP		Gross Regional Product – EP	
% of people aged 60+ in Eyre Peninsula	15,908 (27.9%)	Total GRP for EP	\$4.05 billion
Median Age Eyre Peninsula	43	% of Gross State Product (SA)	3.44%
Median Age South Australia	41	Total Exports	\$3.41 billion
Median Age Australia	38	Top Exports by Industry – EP	
Highest change in local jobs from 2016 to 2021 – EP		Mining	\$1,114,318,000
Mining (largest increase)	+ 580	Agriculture, Forestry & Fishing	\$961,797,000
Public Administration and Safety (2nd largest increase)	+ 402	Manufacturing	\$873,323,000
Agriculture, Forestry & Fishing (largest decrease)	- 1,261	Construction	\$89,925,000

Economic Statistic	Figure	
Time Series Analysis (2020 v 2021) – EP – Source: REMPLAN	2020	2021
Total Exports	\$3.07 billion	\$3.41 billion
Total Imports	\$1.98 billion	\$2.16 billion
Average Productivity (value-added per worker) in EP	\$0.14 million	\$0.15 million
Value of G&S produced in EP (local sales)	\$1.71 billion	\$1.77 billion

MEMBER COUNCILS

- City of Whyalla
- City of Port Lincoln
- DC Ceduna
- DC Cleve
- DC Elliston
- DC Franklin Harbour
- DC Kimba
- Lower Eyre Council
- DC Streaky Bay
- DC Tumby Bay
- Wudinna DC

EPLGA BOARD MEMBERS 2022/23

Under the terms of the EPLGA Charter, the following Board appointments were current as of 30 June 2023.

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Ken Maynard (Mayor)	Robert Sleep (D/Mayor)
Cleve	Phil Cameron (Mayor)	Grant Fennell (D/Mayor)
Elliston	Andrew McLeod (Mayor)	Allison Pickford (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Rachel Deer (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre	Jo-Anne Quigley (Mayor)	Steve Woolley (D/Mayor)
Port Lincoln	Diana Mislov (Mayor)	Jack Ritchie (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Greg Limbert (D/Mayor)
Tumby Bay	Geoff Churchett (Mayor)	Julie Elliott (D/Mayor)
Whyalla	Phill Stone (Mayor)	Tamy Pond (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Naomi Scholz (D/Mayor)

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President EPLGA President LGASA SAROC Committee LGA Board of Directors	Mayor Dean Johnson	DC Kimba
Immediate Past President	Mayor Travis Barber (In absence of Sam Telfer MP – did not stand for election)	DC Streaky Bay
Vice President SAROC Committee LGA Board of Directors	Mayor Jo-Anne Quigley	Lower Eyre Council
Chief Executive Officer	Delfina Lanzilli	Lower Eyre Council
Executive Officer	Peter Scott	EPLGA

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

Zone Emergency Management Committee:

Mathew Morgan (Presiding Member)
 Peter Scott, Executive Officer
 Representatives from each Council

- City of Port Lincoln
- EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

Schedule of Board Meetings and Conferences		
Date	Event	Host
02-Sep-22	Board Meeting	DC Tumby Bay
Sep-22	85 th EPLGA Conference	DC Cleve
02-Dec-22	Board Meeting	City of Whyalla
16 Mar-23	Board Meeting	City of Port Lincoln
17 Mar-23	86 th EPLGA Conference	EPLGA Executive Officer
02-Jun-23	Board Meeting	DC Ceduna
01-Sep-23	Board Meeting	DC Streaky Bay
01-Dec-23	Board Meeting	Lower Eyre Council
21-Mar-24	Board Meeting	DC Franklin Harbour
22-Mar-24	87 th EPLGA Conference	DC Franklin Harbour
07-Jun-24	Board Meeting	Wudinna DC
06-Sep-24	Board Meeting	City of Port Lincoln
06-Dec-24	Board Meeting	DC Kimba
Feb/Mar 2025	88 th Conference and Board Meeting	DC Streaky Bay
06-Jun-25	Board Meeting	DC Tumby Bay

Our Partners

South Australian Regional Organisation of Councils

SA Regional Organisation of Councils (SAROC) Committee is formally established through the LGA Constitution. Its role is regional advocacy, policy initiation and review, leadership engagement and capacity building in the regions.

South Australian Regional Organisation of Councils (SAROC) Committee was formally established through the LGA Constitution in October 2018. Its Terms of Reference is an ancillary document to the LGA Constitution. SAROC Regional Groupings of Members are:

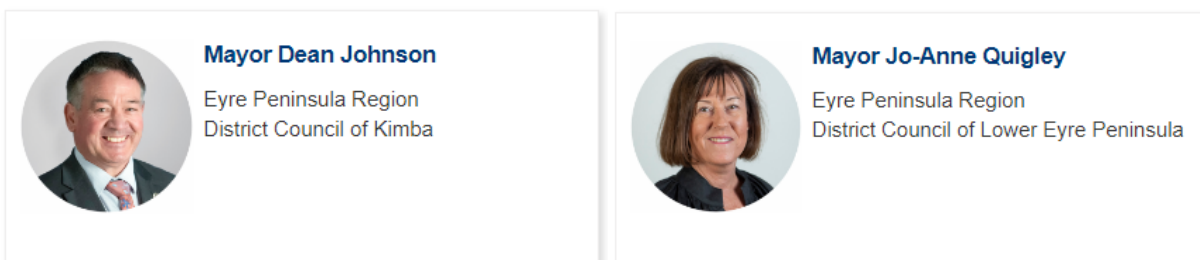
- Southern and Hills Councils
- Legatus Councils
- Eyre Peninsula
- Limestone Coast
- Murraylands and Riverland
- Spencer Gulf Cities

Each Regional Group can elect 2 Council elected members to SAROC biennially.



SAROC met six times in 2022-2023 and agendas, minutes, the Strategic and Business Plans can be viewed here: <https://www.lga.sa.gov.au/about/lga-meetings/saroc>

SAROC Committee members are appointed for a two-year term, with the current committee members term ending on 28 October 2024. EPLGA SAROC representatives:



Local Government Association of South Australia

The Local Government Association of South Australia (LGA) is the peak body for local government in South Australia. The LGA provides leadership and services to councils and represents the sector to State and Federal Governments and other key stakeholders. Membership of the LGA is voluntary, but all 68 of South Australia's councils are members. The LGA provides value to its members through advocating on behalf of the sector, assisting councils in building capacity, and facilitating continuous improvement. Member councils can access a wide range of additional services through their LGA membership, including education and training programs, website hosting and legal advice.

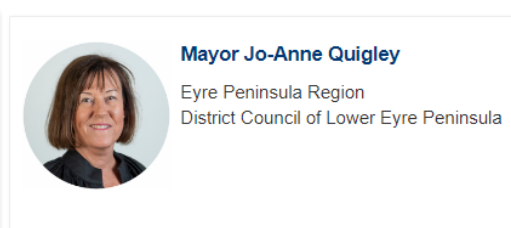
The role of the Board of Directors is to manage the activities of the LGA in between General Meetings in accordance with policy and other decisions taken at Ordinary and Annual General Meetings and to report annually on those activities. Members of the LGA Board of Directors include:

- President (elected by all Councils)
- Office of the Immediate Past President
- SAROC Chair
- GAROC Chair
- 3 Board Directors (elected by SAROC)
- 3 Board Directors (elected by GAROC)



LGA of SA minutes, agenda, Business and Strategic Plans can be downloaded <https://www.lga.sa.gov.au/>

EPLGA representatives on LGA Board or Directors are:



LGA Annual General Meeting Adelaide Oval, Friday 28 October

The Annual General Meeting is an opportunity for councils to discuss important issues for the sector and pass motions which set the LGA's strategic direction. The conference featured a fantastic line-up of speakers including:

- The Hon Geoff Brock MP, Minister for Local Government
- Sam Telfer MP, Shadow Minister for Local Government
- Hon Chris Picton MP, Minister for Health and Wellbeing
- Professor Nicola Spurrier, Chief Public Health Officer

LGA SA Ordinary General Meeting (OGM) Thursday 20 April 2023 – Adelaide Convention Centre

President Dean Johnson update:

Thank you to everyone who attended Friday's Local Government Association Ordinary General Meeting at the Adelaide Convention Centre.

It was pleasing to see so many of you in person, along with strong representation and healthy debate on some important agenda items from councils regarding Environmentally Sustainable Development, State of Climate Emergency and First Nations Voice to Parliament.

While I appreciate there were some differing views on these issues, I was encouraged by the respectful discourse and questions posed by members and, ultimately, the outcome which saw all motions carried. A heartfelt congratulations to City of Charles Sturt Mayor and past LGA President Angela Evans for winning this year's Joy Baluch Award.

Angela is an incredibly worthy recipient and her extensive and decorated track record in local government reflects this.

We also acknowledged three significant long service milestones on the day - Adelaide Plains councillors Marcus Strudwicke and Terry-Anne Keen (20 years), and Playford councillor Gay Smallwood-Smith (30 years).

Thank you for your commitment to serving your communities in local government across multiple decades. I'd also like to again extend my gratitude to Local Government Minister Geoff Brock, Electoral Commissioner Mick Sherry and LGA Tasmania President Christina Holmdahl for speaking on the day.

The election process has certainly been a hot topic in recent months and it was valuable to hear from Commissioner Sherry about some of the challenges the Electoral Commission of SA faced in running both general and supplementary elections in recent months.

I'm sure this will also be reflected in the review of elections that is currently underway.

Mayor Holmdahl's keynote address also gave a fascinating insight into mandatory voting for local government elections and the impact it had in her state.

There is no question voter participation in Tasmania significantly increased as a result, however, as was raised by members in Friday's afternoon breakout sessions, there are many logistical components that must be considered



Further discussions about mandatory voting will form part of the 2022 election review process, particularly given the results we've seen interstate, in consultation with our members.

Speaking of breakout sessions, I thought the workshops to close out Friday's OGM were an excellent addition to the program.

It was fantastic to see members engaged in conversations with one another on the key topics and having the opportunity to voice their ideas and opinions directly to the LGA Secretariat.

This in-person collaboration was extremely valuable, with many good ideas, concerns, questions and insights being captured during these workshops.

We intend to provide summaries of these sessions and the feedback received to members soon.

I received plenty of positive comments on the day about the inclusion of these breakout sessions and early indications are there is certainly merit to holding them again in future.

Lastly, I'd like to commend LGA staff on putting together such a great event and program – their efforts shouldn't go unrecognised. As I said in my President's Address at the OGM, I'm extremely optimistic about where the LGA and local government as a whole is headed in 2023.

It's a pleasure to work alongside many strong, passionate leaders in our councils who are keen to make a difference in their communities.



Mayor Dean Johnson
LGA President

LGA Roads and Works Conference August 30/31, Port Lincoln

This is the premier event of the year for council professionals dedicated to improving our roads. The LGA Roads and Works Conference is more than a gathering. It's a time to come together and share passion, experience and knowledge. It's a celebration of the tireless work to maintain our roads and keep them safe for our communities. Connect with industry experts, learn about the latest advancements and join interactive workshops to supercharge your skills. LGA Roads and Works Conference | LGA South Australia



An excellent event that received positive feedback from those in attendance and commendations to the LGA, LG Professionals and also the Roads & Works Committee for organising such a great line-up of speakers, along with the welcome and dinner networking functions.



A special thanks to the City of Port Lincoln and Mayor Diana Mislov for hosting this year's conference.

2023 Australian Local Government Association National General Assembly

Nation Convention Centre Canberra

13-16 June 2023

Local government leaders from across the country shared their vision for the future of councils at the 2023 Australian Local Government Association's National General Assembly.

Held in Canberra over 4 days, I attended the annual conference along with a delegation of LGA staff and elected members from across South Australian councils.

The week started with the Regional Cooperation and Development Forum touching on issues like resilience to natural disasters, skills shortages and the importance of regional development. Notably, Minister for Regional Development, Local Government and Territories Kristy McBain's speech at the forum mirrored much of the LGA's position on policy development and advocacy.

The NGA was a terrific opportunity for local government leaders from across the country to meet, deliberate and share success stories. I've left feeling inspired by what opportunities lie ahead for our sector and the partnerships that can be formed with the Federal Government for the benefit of communities.

NGA was an opportunity for council representatives to set and update sector policies and priorities. The major items on the conference agenda included reducing emissions and cost of living pressures, both of which the LGA supports wholeheartedly. Significant issues included disaster recovery, climate change, housing and the need to increase Federal grants to relieve pressure on ratepayers.



Key speakers included The Hon Catherine King MP and The Hon Peter Dutton MP. I was also extremely pleased to hear from Ambassador of Ukraine, His Excellency Vasyl Myroshnychenko, whose address called for local government in Australia to support Ukraine through partnerships that will help rebuild communities.

Mr Myroshnychenko thanked the City of Tea Tree Gully, who recently signed a sister city partnership with Borodyanka. This is the first sister city relationship with Ukraine, and offers the small town expertise and support.

Councils took the opportunity to meet with Federal Ministers and Federal departmental decision makers, to ensure they fully understand the range of local issues.

This percolation of great ideas will no doubt lead to valuable discussions at council-level, with the benefits then flowing to ratepayers. A big thank you to ALGA President, Linda Scott and her team for their hard work in putting together the NGA.

Another recent highlight is the announcement by the Federal Government to fund 23 disaster mitigation projects across South Australia, worth \$47 million in funding. I am especially pleased that the Climate Ready Regions project led by the LGA received statewide funding. This project will extend the Regional Climate Partnerships, and include development of a business case and program outline for the state-wide program.

Finally, the week culminated in the re-establishment of the Australian Council of Local Government (ACLG) by Prime Minister Anthony Albanese. Hosted in Canberra to coincide with the ALGA National General Assembly, the ACLG began with a gala dinner at Parliament House on Thursday, followed by a full day of speakers from the Australian Government on Friday.

A \$100m Community Energy Upgrades fund was announced by the Prime Minister at this event. The fund will help councils invest in new energy solutions with upgrades to sporting and community facilities. This will help councils cut their emissions and reduce their energy bills.

SA council representatives felt inspired by many of the speakers at both the NGA and ACLG, reaffirming the critical value of the work of councils to support their local communities.



Clinton Jury GAICD
Chief Executive Officer

85th Annual EPLGA Conference hosted by the District Council of Cleve. Economic Regeneration – Stimulating a Regional Economy



While the town of Cleve itself is located approximately half-way between Whyalla and Port Lincoln on the Eyre Peninsula, the District Council of Cleve encompasses the area from the coast of Spencer Gulf at Arno Bay west to the mountain ranges of Darke Peak. The area is characterised by panoramic views, cereal crops, sandy beaches and some of the best fishing in the country. The District Council of Cleve covers an area of 529,543 hectares serving a population of approximately 1771 (2016 census) people and shares boundaries with Kimba, Franklin Harbour, Elliston and Tumby Bay Councils. The District Council of Cleve includes the townships of Cleve, Arno Bay, Darke Peak and Rudall.

The District Council of Cleve was honoured to host the 85th EPLGA Conference. The provoking conference, informed, engaged and entertained. The theme of the conference was Economic Regeneration with a focus on rural environmental sustainability. The Eyre Peninsula's geography and climate, positions the region as a major contributor to the State's Gross Regional Product (GRP) and at the forefront of global change in terms of 'green' mining, 'green' energy generation and sustainable agricultural practices. As we emerge from COVID restrictions and re-open to the world, Eyre Peninsula local government authorities seek to work in partnership and collaborate with all levels of government and stakeholders as we look to deliver unique solutions to the challenges local government faces in 2022 and beyond.

8.45 AM	Opening District Council of Cleve Mayor Phil Cameron	Talk about 'Why' and the leadership change process required.
9.05 AM	Welcome by Mayor Clare McLaughlin, President EPLGA	
9.10 AM	State Growth Agenda & Regional Strategy Minister Clare Scriven, Minister for Primary Industries & Regional Development	The State Growth Agenda & Regional Priorities
9.30 AM	Regenerating a Regional Economy - The Future Cleve David Penfold, CEO District Council of Cleve	Transforming Local Economy, learnings from the past 3 years and the Future Direction
10.30 AM	MORNING TEA	
11.00 AM	Platinum Sponsors Address - Plumbing and Pipeline Solutions	
11.10 AM	Future of EP Economy Ryan Viney, CEO Regional Development Australia Eyre Peninsula	Future direction of the EP Economy
11.50 AM	CSIRO - Future Protein Mission Professor Michelle Colgrave - Future Protein Lead CSIRO	The Future Protein Mission is centred on principles of sustainable growth delivering high quality, affordable and nutritionally optimised protein for Australia.
12.30 PM	Platinum Sponsors Address - Cavpower	
12.40 PM	Sustainable Aquaculture - Global and Australian Trends Adam Main, General Manager CH4	Overview and Launch of CH4 Seaweed Initiative
1.20 PM	LUNCH	
2.20 PM	Eco Tourism - Australian Trends and Future Direction Adam Stanford, Senior Manager, Strategy and Insights SATC	South Australian Government Initiatives
3.00 PM	Renewable Energy - Global & Australian Trends Michael Gartner, Managing Director and Robert Ibrahim, General Manager Photon Energy	Overview and Launch of the Photon Energy Project
3.40 PM	Platinum Sponsors Address - Kelledy Jones Lawyers	
3.50 PM	Summary & Call to Action Mayor Cameron and CEO David Penfold	

Eyre Peninsula Landscape Board
Peter Treloar | Chair
Jonathan Clark | General Manager

The Eyre Peninsula Landscape Board Chair and General Manager attend and present to all EPLGA Board meetings. The Board works with community, industry, and other government agencies to sustainably manage our region's natural resources, with an emphasis on protection and restoration of our soil, water management, biodiversity, and pest plant and animal control.

There are nine landscape management regions in South Australia, governed by eight landscape boards and a metropolitan board. Landscape boards consist of seven members, including a chair. All members have been appointed by the Minister.

The boards work alongside community members and stakeholders to develop simple and accessible five-year regional landscape plans with five priorities. The plans aim to ensure that there is a balance between the needs of regional communities and the sustainable management of the environment.

Other key functions include development of water allocation plans for prescribed water resources, where applicable, and operating as the relevant authority for a range of water, land protection and animal and plant control activities.

[Landscape South Australia - Eyre Peninsula](#)



**Regional Development Australia Eyre Peninsula
Byran Trigg | Chair
Ryan Viney | CEO**

RDAEP Chair and CEO attend and present to all EPLGA Board meetings. Regional Development Australia (RDA) is an Australian Government initiative established to encourage partnership between all levels of government and industry to enhance the growth and development of Australia’s regional communities.

Regional Development Australia Eyre Peninsula is the peak body driving the expansion and growth of economic activity across Eyre Peninsula.

[Home - Regional Development Australia Eyre Peninsula \(rdaep.org.au\)](http://rdaep.org.au)



In 2023 RDAEP completed development of a regional tourism brand; positioning ‘Eyre’ as South Australia’s ‘Wild Side’. The EYRE brand will be used for tourism marketing of the Eyre Peninsula, in place of the former ‘Seafood Frontier’ brand. The new brand, in addition to the Eyre Peninsula Destination Marketing Plan, puts Eyre Peninsula in a strong strategic position moving forward.



Eyre Peninsula Desalination Plant: Site Selection Committee

The Eyre Peninsula desalination plant Site Selection Committee (SSC):

- Andy Dyer (EP Seafoods)
- Brad Flaherty
- Brian Jeffriess
- Bryan Trigg
- Claire Webber
- Clare McLaughlin
- Delfina Lanzilli
- Gary Neave (TSA Management)
- Hannah Allen-Jordan
- Jack Ritchie
- Jo-Anne Quigley
- Jonathan Clark
- Mark Whitfield
- Matthew Morgan
- Peter Treloar (Chair)
- Peter Scott
- Rebecca Hayes
- Rob Gratton (Clean Seas)
- Ryan Viney
- Sam Telfer
- Shane Hodgens (Tackle World)
- Steve Dangerfield (TSA Management)
- Thomas McNab (Abalone SA)
- Tom Hyde (Yambah)
- Leith Blacker
- Trevor Smith

The SSC has made a recommendation to SA Water and the Government of South Australia.

A new site at Sleaford West has been identified by the SSC as a suitable site to host the desalination plant. Reasons behind its selection include it being rated by the Committee as the most favourable in the categories of environmental management, and social and community benefit.

The result of a five-month process, the recommendation has been informed by extensive due diligence, substantial technical investigations, feedback from an independent Marine Science Review Panel and insights gathered from consultation with the Eyre Peninsula community, councils, government agencies and industry.

The preferred new site at Sleaford Bay will now be referred to the SA Water Board and the Minister for Climate, Environment and Water for their consideration, who will ultimately make the final decision on the location of the plant within the next few months.

While the SSC acknowledges challenges and opportunities at every site, on balance, this new site at Sleaford West, which varies from other sites previously considered in Sleaford Bay, has the most opportunity to deliver water security to businesses and the Eyre Peninsula community.

This new site at Sleaford West ranked first in the assessment process, followed by Point Boston as a close second. The SSC will now work with SA Water and the government to establish a funding pathway to ensure a cost-effective approach to construction can be achieved. Although not expected, should this not be successful in the coming weeks, further consideration may need to be given to Point Boston.

To help inform SA Water and the Minister of the recommended option, some geotechnical testing and further site assessment will occur at the new site at Sleaford West.

Water security remains a top priority for the Eyre Peninsula community. Our main source of water is in decline and this action is being taken to ensure there is sustainable, reliable, and safe drinking water for the region into the future.

Together with SA Water, we will continue to work closely with impacted communities to engage and consult throughout the design and construction phases regarding amenity, design, easements, and land acquisition.

You're invited to visit watertalks.sawater.com.au/Desalination-Eyre-Peninsula to stay up to date, subscribe for project updates and access SCC meeting minutes.

Brad Flaherty and Steve Dangerfield have met with Deputy Premier Susan Close, Minister for Environment and Water, SA Water Chair Allan Holmes and CE David Ryan, as well as Minister for Primary Industries & Regional Development, Clare Scriven, and Mehdi Dorouhdi, CEO of PIRSA.

All meetings were productive, with common themes being support for the process undertaken, but concerns around the expected cost of the project – and where and how the funding shortfall might be addressed. At this point, Steve Dangerfield is expecting the SA Water Board will be briefed on the project at its upcoming meeting, with further consideration to be made in November. Further geotechnical and design work at the site will be undertaken by TSA in the interim period, with more precise costings becoming available following that. It is expected that the State Government will make representation to the Federal Government in relation to funding.

A 'Working Group' will continue with whatever is required in the next stage of the project. Brad Flaherty's suggestion is that Steve Dangerfield take responsibility as Chair of this group, with Funding Sub-Committee membership simply carrying over to become the Working Group.

As such, the Working Group will consist of: Peter Treloar, Brad Flaherty, Bryan Trigg, Brian Jeffriess, Delfina Lanzilli, Jack Ritchie and Gary Neave and Steve Dangerfield – Engagement Lead, TSA

The minutes of the Working Group be circulated to the broader SSC membership and the SSC will reconvene 'as and if required'.

At the November 2022 meeting a project activity update was provided on the Sleaford West Variation site, Point Boston and Base Case. The Marine Science Review Panel provided a summary of key studies including the SARDI hydrodynamic modelling, Habitat mapping report, Ecotoxicology review and a response to industry studies. A Uley South ground water resource update was provided by Jono Clark.

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

- Graeme Martin, Southern & Hills LGA
- Simon Millcock, Legatus Group
- Carron McLeod, Murraylands & Riverland LGA
- Tony Wright, Limestone Coast LGA
- Wendy Campana, Spencer Gulf Cities
- Peter Scott, Eyre Peninsula LGA
- Tony Wright, Limestone Coast LGA

The Regional LGA Executive Officers meet every 2 months to collaborate on projects and strategy across regional South Australia. Discussions are undertaken with LGA CEO and SAROC Chair and have included the following topics:

- Regional Plans
- SACCA
- SAROC/LGA updates
- Regional LGA updates
- LGA Health
- Early Childhood Services
- Regional Plans
- Regional Road Mapping
- Affordable Housing
- Ratings Equity
- CWMS
- Regional Workforce Development Research Project

SA Power Networks Community Advisory Board (CAB)

The EPLGA Executive Officer is the Regional Representative on the Community Advisory Board (CAB), formerly known as the Customer Consultative Panel (CCP), is SA Power Networks' flagship consultation group ensuring that customer views shape service delivery and are at the heart of our decision-making process. The CAB consists of a broad range of stakeholders providing a representation of our community, including businesses, renewables, youth, regional stakeholders, customer advocacy groups, local government representatives and multicultural board members.

Following a refresh of the CAB in early 2022, a new 16-member board which was appointed in January 2022 for a two-year term. The EPLGA EO is one of two local government representatives.

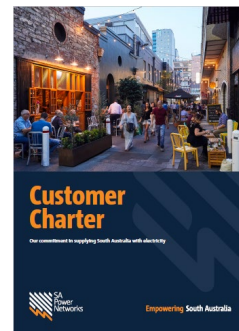
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

The CAB received a report on SAPN's community engagement for its 2025-30 regulatory reset which will impact future revenue and therefore consumer prices. Engagement updates are available on the Talking Power website: <https://www.talkingpower.com.au/cab>

The purpose of the Community Advisory Board (CAB) is to provide a forum where SA Power Networks can engage with various customer groups, customer representatives and external stakeholders, to ensure customer views shape their service delivery and decision-making. The CAB provides an opportunity to build and evolve effective, collaborative and two-way relationships between SA Power Networks and its customers.

The Board regularly receives updates from working and reference groups:

- Regional and remote customers CAB sub-committee
- Asset condition and risk CAB sub-committee
- Community Reference Group
- Vegetation Management Group
- Tariffs Working Group
- CAB Reset Sub-Committee



The People's Panel is comprised of approximately 50 independently selected South Australians who will help guide our next 5-year planning process for the investments and services that we'll deliver between 2025-2030. The Panel will SAPN consider: What customers think is the best balance of investments in service and price? How the costs of households and businesses feeding solar into the grid (export tariffs) can be shared fairly?

Speakers to Panel include:

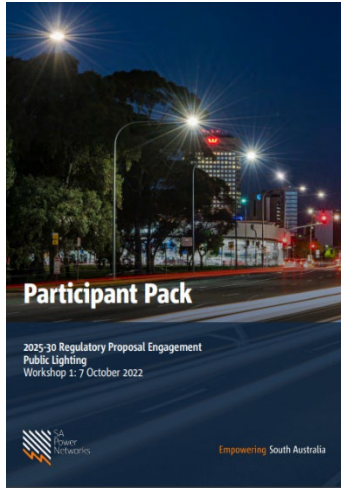
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



Public Lighting Working Group

The EPLGA EO is the regional representative on the Public Lighting Working Group (PLWG).

The PLWG consists of LGA, Council representatives, DIT and SAPN. A workshop was held on 7 October 2022. SA Power Networks public lighting service levels are determined by public lighting customers, which are 68 local councils and the South Australian Department of Infrastructure and Transport (DIT). This is referred to as an Alternative Control Service. The public lighting recommendation has no bill impacts to general South Australian customers as these costs are not recovered through Distribution Network Charges.



Customer feedback includes the following key insights:

- 57% of respondents indicated the service level that SA Power Networks should be applying to column replacement is Very High (allowing significant deterioration, deep pitting and corrosion)
- 86% of respondents indicated they support proactive lighting cable replacements for 2025 to 2030.
- 87% of respondents support moving to a single payment of \$25 for each street light outage reported and not repaired within agreed timeframe.
- 79% of respondents indicated they would support the introduction of two different performance targets for complex and general faults.
- 70% of respondents indicated they are using the customer lighting portal for information

The PLWG heard from SAPN regarding the review of the Guaranteed Service Level (GSL) scheme for public lighting, security light review outcomes and PLWG sub-committees for Smart Lighting, DIT/ main road lighting and Asset management. SAPN's Talking Power website for the Public Lighting Focussed Conversation is <https://www.talkingpower.com.au/public-lighting-2>

The Guaranteed Service Level's for Public Lighting for 2025-30 is being looked at by ESCOSA and questions was raised about the current GSL scheme and how financial obligations impacts the options - this will be incorporated into the regulatory framework submission for Reset 2025 to 2030 discussed during the second phase of the consultation, depending on preferred option.

The key outcomes of the Public Lighting Asset Management Workshop are listed below:

- Cost/funding (not a high council priority) (not considered by sub-group)
- Knowledge (of assets, AM and Risk)
- Resources (not considered by sub-group)
- Data and systems
- Customer Expectations

Updating the Eyre Peninsula Local Government Association Charter

Jeff Tate Consulting has been engaged by the Eyre Peninsula Local Government Association (EPLGA) to undertake a governance review comprising:

- Potential changes to the Charter relating to Purpose, Board Membership, Terms of Office for office bearers. The Charter was last reviewed in 2018.
- A fit for purpose governance structure.
- Terms of Reference for Committees under the governance structure.
- Future resourcing arrangements for the Association.

A Discussion Paper has been circulated for consideration following the development of potential principles, targeted interviews, and a survey of the Mayors and CEOs of the Eyre Peninsula Councils. At a subsequent workshop with Mayors, changes to the Charter were discussed and are presented below.

The EPLGA Executive Officer will seek legal advice on the changes to the Charter. Any subsequent wording changes as a result of legal advice, that don't change the intent of the updated Charter, will be signed off by the EPLGA Executive prior to a 6-week consultation period with constituent Councils. Any significant changes after legal advice will come back to the Board before proceeding further.

The final Charter was presented at the December 2022 EPLGA Board meeting for approval.

In summary the following changes have been made:

- Consistent with the Australian Local Government Association (ALGA), the term Deputy President has been replaced with Vice President.
- 3.0 The Purpose of the EPLGA:
 - 3.1 *To work collaboratively with the LGA to achieve the aims and objectives of the LGA* has been changed to ***mutual*** aims and objectives.
 - 3.4 *to identify available resources within the region and to co-ordinate or assist in coordinating the management of these resources for the betterment of the region's community* has been replaced with *to develop further cooperation between its Constituent Councils to make the best use of available resources for the benefit of the communities in the region*
 - 3.5 *To encourage, assist, seek out, determine, assess and respond to the needs and aspirations of the region's Constituent (Councils)* Councils has been added.
 - *to undertake coordinating, advocacy and representational roles for its Constituent Councils at a regional level* has been added.
 - 3.7 *To develop, encourage, promote, foster and maintain the financial and economic wellbeing and advancement of the region and if desirable for such purpose to undertake, establish, acquire, conduct or dispose of any business, enterprise, undertaking or venture which in the opinion of the EPLGA is necessary, desirable or convenient* has been deleted as the EPLGA is not about setting up a business.
- 6.4 Membership
 - Constituent Councils can only appoint elected members (not officers) to the Board.
- 9.0 Officers of the Board
 - Elections for President and Vice President held every 2 years (rather than 4).
 - President and Vice President mid-term vacancies will be filled by direct elections.

The changes make the Charter shorter and somewhat simpler. After consultation with member Councils the Charter updates were adopted. The review period is 4 years.

2022-23 Special Local Roads Program –Outcomes

The Special Local Roads Program (SLRP) has been in place in South Australia since 1985. Since its inception, it has supported South Australian councils to construct and maintain significant and strategic local roads that otherwise would exceed an individual council's capacity. Its existence is built on the premise that the local government sector as a whole, benefits from councils pooling a portion of their road funding.

Funding for an annual competitive SLRP grant round is provided from:

15% of identified local roads component of Commonwealth Financial Assistance Grants.

15% of South Australia's Supplementary Local Road Funding (in available years).

15% of South Australia's allocation of Roads to Recovery.

The objectives of the SLRP are to:

- Prioritise the construction and maintenance of strategic and significant local roads whose benefits exceed the boundary of the council and its community.
- Support the delivery of local roads in an orderly and coordinated manner through evidence-based decisions that draw upon the best available State, Regional and Local plans.
- Demonstrate accountability and transparency in the administration of the program.

The LGA operates the Local Government Transport Advisory Panel (LGTAP) to oversee the governance and operations of the SLRP. This includes considering applications for SLRP funding and making recommendations to the LGA Board of Directors, which flow to the South Australian Local Government Grants Commission and relevant State and Federal ministers for approval.

Each year LGTAP calls for applications for SLRP funding from councils. To ensure that proposed projects are strategic and regional in nature, Regional LGA's (Eyre Peninsula, Legatus, Limestone Coast, Murraylands and Riverland, Southern and Hills and Spencer Gulf Cities) and the Metropolitan Strategic Roads Committee (MSRC – established by the LGA's GAROC committee in lieu of a metropolitan 'regional' LGA) are asked each funding year to review and comment on applications proposed by their members.

Applications (including any comments provided by Regional LGAs and MSRC) are then considered by LGTAP, who propose an annual program of works across SA for the allocation of funding from the SLRP. LGTAP analyses applications in accordance with the adopted LGTAP policies which assures transparency and accountability in its decisions.

Following assessment, LGTAP provides recommendations to the LGA Board of Directors for endorsement, which in turn, makes recommendations to the South Australian Local Government Grants Commission.

LGTAP are implementing a number of process improvements in 2022 that respond to feedback from councils, regional LGAs and other stakeholders. The key changes include:

- ***all applicants are to apply directly to the LGA via Smarty Grants***
- all applications, including progress reports, will be managed via Smarty Grants
- regional LGAs and the MSRC will be asked to provide referral comments on applications after grants close on 20 May 2022.
- LGTAP will evaluate applications against the new SLRP assessment criteria in accordance with the updated SLRP Policy Manual.

Applicants are encouraged to familiarise themselves with the updated SLRP Policy Manual available on the LGA's Special Local Roads Program website:

https://www.lga.sa.gov.au/_data/assets/pdf_file/0021/1125066/ECM_77161-SLRP-Policy-Manual-March-2022.pdf

The 2022-23 Grant Round opened on Monday 4 April 2022 and closed at 4pm, Friday 20 May 2022. Thirty-six applications were received at the closing date, requesting a total of \$21,122,000 of funding. Twenty-nine projects with a total funding allocation of \$16,212,000 were recommended by the Local Government Transport Advisory Panel (LGTAP) to the LGA Board. On Friday 22 July 2022, the LGA Board considered and endorsed the recommendations put forward by LGTAP for the 2022-23 SLRP. Below are the outcomes of the recommendations of the three projects submitted from within the Eyre Peninsula LGA.

Successful SLRP outcomes for Eyre Peninsula:

Council	District Council of Franklin Harbour	District Council of Cleve
Title	Cowell Kimba and Lucky Bay Roads upgrade	Ballumbah/Kinnaird Road
Description	The project scope includes stabilizing and sealing shoulders to attain an 8m seal width and resealing existing surface to safely accommodate increasing heavy vehicle movements and larger combinations of Restricted Access Vehicles associated with grain cartage to T-Ports export terminal at Lucky Bay. 2km of failing pavement will be overlaid.	Upgrades along Ballumbah/Kinnaird Road which will include profiling edge of seal and stabilising widening of the shoulders. This will greatly improve the safety along this now major route for heavy vehicles.
SLRP requested	\$1,063,000	\$400,000
Council Contribution	\$523,000	\$200,000
Total Project Cost	\$1,586,000	\$600,000
LGTAP Recommendation	Supported	Supported
Funding Recommended	\$1,063,000	\$400,000

86th Annual EPLGA Conference – hosted by the EPLGA. *Future Industries and Collaboration*

Friday 17 March 2023

The 86th Annual EPLGA Conference was put on by Peter Scott, the EO of the EPLGA, and staged at the Nautilus Theatre in Port Lincoln. The conference attracted over 200 delegates, sponsors and speakers.

All the latest developments in the booming hydrogen and space industries, as they apply to Eyre Peninsula, and plans to tackle the housing crisis were presented.

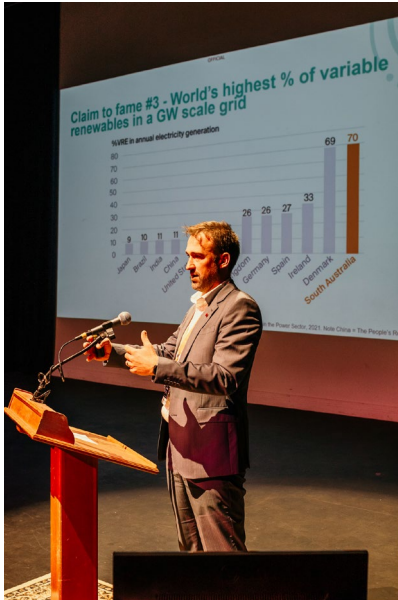
With a focus on the Eyre Peninsula region of South Australia, this conference will bring together industry leaders, researchers, and government to collaborate and innovate towards a sustainable future. The conference will feature keynote speakers, panel discussions, and networking opportunities to share ideas and best practices for driving economic growth and improving quality of life in regional communities. The Conference emphasised the importance of collaboration and innovation in driving progress and growth for the region. Attendees will have the opportunity to learn about cutting-edge developments, network with key players in these industries and gain insights on how to drive economic growth for South Australia’s Eyre Peninsula. With an exciting line up of keynote speakers and interactive panel discussions, the conference was a valuable experience for all attendees.



Website: [EPLGA Conference | Eyre Peninsula Local Government Association](https://www.eplga.org.au/conference)



Figure 1 High Schools were invited to send students to the afternoon session covering hydrogen and space. After the conference they participated in a meet and greet with presenters. Many of the students have picked opportunities through UniHub.



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP
Chair



Dr Tom Nehmy -
Keynote. Healthy Minds



Sam Usher. Australian
Radioactive Waste Agency



Professor Andrew Beer.
UniSA



Michael Richardson.
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kelledy
Jones Lawyers



Greschen Brecker. H2EX



Matt Grant. Lower
Eyre Council



Richard Day. Office of Hydrogen Power SA



Michael Gunner. Fortescue Future Industries



Dr Catherine Grace. SA Space Industry Centre



Andrew Love. Australian Space Agency



Professor Matthew Gilliam. University of Adelaide



Darcey Watson. The Andy Thomas Space Foundation

Thursday 16 March 2023
Kelley Jones Wine Mixer
Peter Teakle Winery
6:00pm-9:00pm (4 Course Dinner)

Kelley Jones



Friday 17 March 2023
Nautilus Theatre
8:30am-5:00pm NBN 86th EPLGA conference

- Keynote - Healthy Minds Program
- Housing Crisis Solutions
- Hydrogen and Space Industries



Kelley Jones Networking Dinner
Hotel Boston Alfresco
6:00pm Networking Dinner - Beachside!

Kelley Jones



Eyre Peninsula Strategic Regional Plan 2023-26

The existing Regional Strategic Plan was last prepared in 2019 and is due to be reviewed and updated. Led by Ryan Viney, CEO of Regional Development Australia Eyre Peninsula (RDAEP), in partnership with the EPLGA and Landscapes SA Eyre Peninsula Board, the three organisations are jointly seeking to prepare a new Strategic Regional Plan 2023-2026.

Under the RDA Charter RDAs are required to ‘co-ordinate the development of a strategic regional plan, that will align with the Commonwealth’s regional priorities. It is important that, to the extent possible, economic development stakeholders agree on a set of common needs and priorities for their region and coordinate their collective efforts in a manner that ensures the achievement of outcomes is maximised. As facilitators of economic development, RDAs have an important role to play in bringing stakeholders together under a common strategic plan for their region.

The audience for the Strategic Regional Plan includes communities, organisations, private enterprise and all levels of government. It is hoped that once developed, the Strategic Regional Plan 2023-2026 will assist regional development stakeholders and their communities to identify comparative advantages, manage regional growth pressures, identify opportunities and address economic development and infrastructure needs. As such it will need to consider Commonwealth, State and Territory and Local Government Plans, along with those prepared by the EPLGA and Landscapes Board.

The Strategic Regional Plan will be a three-to-five year living document that should focus on the economic development of the region. The Strategic Regional Plan should also address the Commonwealth’s regional priorities of:

1. Connectivity and Infrastructure incorporating digital connectivity, transport links, and freight and supply chain infrastructure.
2. Human Capital and Skills to provide skilled and adaptable workforces, Regional Universities and training, and schooling.
3. Regional Employment and Business to develop regional businesses and industry, local R&D and innovation and a strategic regional vision.
4. Leadership and Collaboration by investing in regional leadership, capable local government and the Indigenous community.
5. Amenity and Liveability providing services, facilities and liveability, and support for local priorities.
6. Sustainable Natural Resources to build future resilience, ensure sustainable foundations and provide economic opportunities and jobs. Areas include Water, Sustainable Agriculture, Pest Plants and Animals, and Biodiversity.

Critical issues are those which are likely to have a significant impact on the current or future economic performance and growth of the region. Where possible, critical issues should be supported by evidence or data.

The Strategic Regional Plan should articulate a clear vision for the region and identify strategic priorities and can be used to guide decision making activities in Annual Business Plans. The Strategic Regional Plan will also serve as a major promotional tool for the region, including by supporting investment attraction.

It is critical that a Strategic Regional Plan has broad stakeholder input and support to ensure outcomes from economic development work undertaken are maximised for the local community.

Consultation – The development of the Strategic Regional Plan will need to be underpinned by comprehensive engagement and consultation with key stakeholders to ensure complete coverage of economic development issues that are important to the region. This will also ensure that it reflects the expectations of the community and give a strong sense of regional ownership. Stakeholder groups will include governments, community organisations, business and industry groups, education institutions and the not-for-profit sector.

Evidence based and data – the Strategic Regional Plan will need to have an economic, social and environmental description of the region from a diversity of evidence sources. These include the Australian Bureau of Statistics

Australian, state/territory and local government data sources and publications, the private and not-for profit sectors, universities and private research organisations and publications.

Strategic context – The Strategic Regional Plan should outline the strategic context of the document, including the priorities of Australian, state/territory and local governments. This will assist to identify complementary priorities and align with program and funding opportunities.

Analysis - All evidence and data should be accompanied by analysis which addresses its significance and how it supports their strategic vision and priorities.

- Analyse how the evidence supports the regional vision
- Identify regional strengths, weaknesses, potential threats and opportunities
- Articulate the drivers of change and regional trends
- Outline the region’s economic, social or environmental strategic priorities.

High level actions to support priorities will need to be included in the Strategic Regional Plan to support the detailed work plans of regional development stakeholders.

Priorities - A series of economic development priorities for the region will need to be identified after conducting widespread consultations, research and analysis, and detailed consideration. These should be endorsed by all stakeholders.

Presentation -The Strategic Region Plan will need to be concise. Lengthy Plans can be difficult for stakeholders to navigate and identify key information about the region. All electronic versions of must be word searchable. The Strategic Regional Plan 2023-2026 completion date is early December 2022.

Strategic Plan Working Group

The Strategic Regional Plan Working Group will provide strategic oversight and guidance in the development of a new Strategic Regional Plan, including: defining the project scope, evaluation/assessment of consultant quotes, including any proposed project methodology, experience, and cost, extent of stakeholder engagement and consultation and provision of advice and guidance to the appointed consultancy firm (URPS appointed 16/8/2022)

The Strategic Regional Plan Working Group will be managed and supported by RDAEP, and shall consist of the following members:

- Ryan Viney, Chief Executive Officer, RDAEP (Chair)
- Peter Scott, Executive Officer, EPLGA
- Jono, Clark, General Manager, Eyre Peninsula Landscapes Board
- Grazio Maiorano, Director URPS

Strategic Regional Plan (SRP) for Eyre Peninsula - Engagement

Regional Development Australia Eyre Peninsula (RDAEP), in partnership with the Eyre Peninsula Local Government Association (EPLGA) and Landscapes SA Eyre Peninsula Board, are about to table a new Strategic Regional Plan 2023-2026.

Ultimately the updated Plan will provide an overarching vision and enable the RDAEP and respective regional Councils to advocate collectively with a unified voice. The Plan will address the Commonwealth’s regional priorities of:

- **Connectivity and Infrastructure** incorporating digital connectivity, transport links, and freight and supply chain infrastructure.
- **Human Capital and Skills** to provide skilled and adaptable workforces, Regional Universities and training, and schooling.

- **Regional Employment and Business** to develop regional businesses and industry, local R&D and innovation and a strategic regional vision.
- **Leadership and Collaboration** by investing in regional leadership, capable local government and the Indigenous community.
- **Amenity and Liveability** providing services, facilities and liveability, and support for local priorities.
- **Sustainable Natural Resources** to build future resilience, ensure sustainable foundations and provide economic opportunities and jobs.

The engagement undertaken helps to create a greater sense of ownership of the Plan by its stakeholders. Engagement has been undertaken to ensure complete coverage of economic development issues that are important to the region. This also ensures that the Plan reflects the expectations of the community and give a strong sense of regional ownership.

The following lines of enquiry will underpin the engagement regarding the Strategic Plan. Additional lines of enquiry will be created for specific stakeholder communication collateral as required:

1. What are the Eyre Peninsula's greatest strengths?
2. Does the Eyre Peninsula have any competitive advantages?
3. What will be the biggest challenges for the Eyre Peninsula over the next 5 years?
4. What infrastructure will be the regions greatest challenges associated with economic development?
5. What are the anticipated opportunities for economic growth and investment?
6. Understanding the relationship between Commonwealth priorities and the Eyre Peninsula.
7. What is does the local community value?
8. What is the role of the RDAEP, EPLGA and Landscapes SA Eyre Peninsula in this Plan?
9. Council and stakeholder advocacy for strategic priorities that outline the future of the Eyre Peninsula.
10. Leveraging on industry and existing economic opportunities i.e. Hydrogen Hub

Eyre Peninsula Councils have been involved in the development of the plan and consultation has included the following stakeholders:

- State and Australian Members of Parliament
- Department of Infrastructure and Transport
- Department for Energy and Mining
- Primary Industries and Regions SA
- Department for Trade and Investment
- South Australian Tourism Commission
- Australian Southern Bluefin Tuna Industry Association
- Eyre Peninsula Agriculture Research Foundation
- Lower Eyre Ag Development Association
- Grain Producers SA

As the Board would be aware, a new Strategic Regional Plan for the sustainable economic growth of the Eyre Peninsula has been prepared by Regional Development Australia Eyre Peninsula in partnership with the Eyre Peninsula Local Government Association (EPLGA) and the Eyre Peninsula Landscape Board (EPLB).

The Plan identifies a shared vision and priorities that the partner organisations will work towards over the 2023-26 period to support the prosperity of the Eyre Peninsula region by leveraging regional strengths, managing growth pressures, addressing economic development and infrastructure needs and identifying other important opportunities.

To inform development of the Plan, early engagement was undertaken with the community and stakeholders in September 2022 to understand what they saw as the key challenges and opportunities for the sustainable economic growth of the Eyre Peninsula.

Once the Draft Eyre Peninsula Strategic Regional Plan 2023-26 was prepared, the document was released for an eight-week public consultation period between 5 December 2022 and 27 January 2023. To notify the community and relevant stakeholders, this public consultation period was promoted via:

- Regional Development Australia EP website
- Regional Development Australia EP social media channels
- Public notice in the 'Eyre Peninsula Advocate'
- Direct e-mails/letters to identified stakeholders and workshop attendees

A total of ten (10) submissions were received through this engagement period on behalf of the following organisations:

- City of Port Lincoln
- Wudinna District Council
- Lower Eyre Council
- Eyre Peninsula Cooperative Bulk Handling
- Flinders Port Holdings
- Port Lincoln Rotary Club
- Iron Road Ltd
- South Australian Tourism Commission
- Southern Launch
- SA Water

Feedback received was constructive with most submissions commending the RDAEP for a well delivered draft plan, many highlighting concurrence with focus areas considered pivotal to the Eyre Peninsula's future. Noting this, suggestions were provided seeking to refine the document by way of specific detail to matters of interest. Below is a list of key themes raised:

- Various projects/initiatives sought to be included under major projects
- Various and specific future actions suggested for inclusion
- Notion of introducing specific metrics and milestones to identify future actions
- Reinforcing challenges associated with distance and the pivotal role of airports and air travel in this regard
- Ranking/prioritising of identified opportunities and threats
- Other strategic partners to be included under various priority areas
- Lack of financial capacity of local councils to finance infrastructure maintenance and/or upgrade works
- Support relative to the environmental lens applied to the plan and the importance of adapting to and combatting climate change
- Seeking additional capacity and efficiencies relative to transport routes for both people and commodities

Upon review of the submissions received, various changes are recommended to update and finalise the Eyre Peninsula Strategic Regional Plan 2023-26. A summary of these proposed changes is provided below:

- Referencing Local Government in the delivery segment of the Plan to solidify their role
- Specifically inserting the term 'Respect' to emphasise its importance with regard to Aboriginal history
- Updating the Eyre Peninsula snapshot to include latest figures from the South Australian Tourism Commission
- Update the Major Project list by way of including a further two projects (Port Thevenard Analysis and Port Lincoln Marina Wharf) and updating the descriptions of the Iron Road and Cape Hardy projects.
- Update the Opportunities and Threats section to include new threats and order/prioritise both lists.
- Insert new Future Action under Priority Area 1 Housing and Accommodation which reads as follows: Strengthen the link between housing and future workforce requirements by quantifying demand for housing in line with projected workforce requirements.
- Insert statistics to emphasise the severe shortage of doctors across the Eyre Peninsula.
- Make various changes to Priority Area 3 to include reference to people living with disability.

- Insert text reinforcing the challenge of distance and the importance of maintaining existing infrastructure and services.
- Insert new Future Action under Priority Area 9 Telecommunications Connectivity which reads as follows: Advocate for a weather (Doppler) radar that captures the Eyre Peninsula.
- Insert several new strategic partners across various Priority Areas.
- Insert new Future Action under Priority Area 12 Visitor Economy which reads as follows: Collaborate with Local Government as airport owners/operators to support the optimisation of airports as key tourism infrastructure assets.
- Insert a performance measures table under the Measuring Success chapter.

Due to the diverse range of organisations which lodged submissions, feedback received was varied although some common themes were identified (as outlined above). Changes proposed to the document are considered appropriate as they reinforce issues and matters identified through preliminary consultation with the proposed changes strengthening the document. The most significant changes proposed include the insertion of two new major projects as well as three new Future Actions. Further a performance measures table was developed in response to feedback received, seeking clearer measurables to assist in identifying success.

On this basis it is considered the Draft Strategic Regional Plan 2023-26 has been updated appropriately to reflect feedback received via consultation and is an accurate representation of community and stakeholder sentiment. The Eyre Peninsula Strategic Regional Plan 2023-26 provides the RDAEP, EPLGA and the EPLB with clear direction for the next three years.

The RDAEP Board endorsed the Plan at their meeting on 24 February 2023. Once endorsed by EPLGA and EPLB, the Eyre Peninsula Strategic Regional Plan 2023-26 will articulate a clear vision for the region and identify strategic priorities that will be used to inform activities in the 2023-2024, 2024-25 and 2025-2026 Annual Business Plans and Budgets.

Eyre Peninsula Waste and Resources – Workshops and Strategy Development

A comprehensive effort to address waste management challenges on the Eyre Peninsula, focusing on sustainable practices, collaboration, and innovative solutions to overcome geographical and logistical challenges.

EPLGA Waste to Resources Project - Objectives and Activities

Project Objectives:

1. Audit and review of waste contracts and waste management.
2. Identification of cooperative opportunities in the organic circular economy.
3. Exploration of collaborative avenues for Councils.
4. Pathways for compliance with EPA regulations.
5. Development of a 2-year action list within a 10-year strategic framework.

An Eyre Peninsula Waste and Resources Strategy workshop and forum was held in Port Lincoln on Thursday 18th August 2022. Over 40 participants attended from State and Local Government, Industry and community.



“It was great hearing some of the ideas coming out of this region on ways to re-use the problematic waste and having those people in the same room as the GISA people who can help with this was a stroke of brilliance”

The workshop has received very positive feedback with the mix of Industry Solutions, State Government outlining Programs available and updates from Local Government proving a hit.

Marina Wagner and John Phillips provided an update on waste across Eyre Peninsula and there was consensus on numerous recommendations. All of the presentations from the day have been made available electronically to all and are available on the EPLGA website.

Emphasis was on developing a consistent data collection and reporting system for stakeholders and the involvement of various stakeholders like Councils, waste management service providers, and businesses in sectors like farming, composting, and aquaculture.



Schedule of Events	
9:45 AM	Welcome
10:00 AM	Keynote: Michaela Heinson: Associate Director, Economic Growth and Sustainability, Green Industries SA
10:20 AM	EP Waste and Resources Strategy: Baseline and how far we have come Marina Wagner - Sustainable Solutions
10:40 AM	EPA Waste Reform: Steven Sergi
11:00 AM	Short Break
11:10 AM	Opportunities and Visions: John Phillips, Marina Wagner <ul style="list-style-type: none"> • Veolia Anthony Brazzale • EP Recycling Glen Watts • SABRN James Howatt • Shadowbox & Champion Academy Sarah Prime • EPBH/Peats Tim Scholz and Peats • Fisheries and Oyster Industry TBC • Fishnet Recycling Clair Crowley Q&A John Phillips
11:50 AM	Inhibitors and Enablers: John Phillips, Marina Wagner GISA Grant and Support Programs, Q&A. Justin Lang
12:15 PM	Lunch Break
1:00 PM	Priorities and timelines - finding common ground John Phillips & Marina Wagner
1:30 PM	KESAB Forum: Wendy Bevan CEO KESAB City of Whyalla DC Kimba
3:00 PM	Where to from here: John Phillips

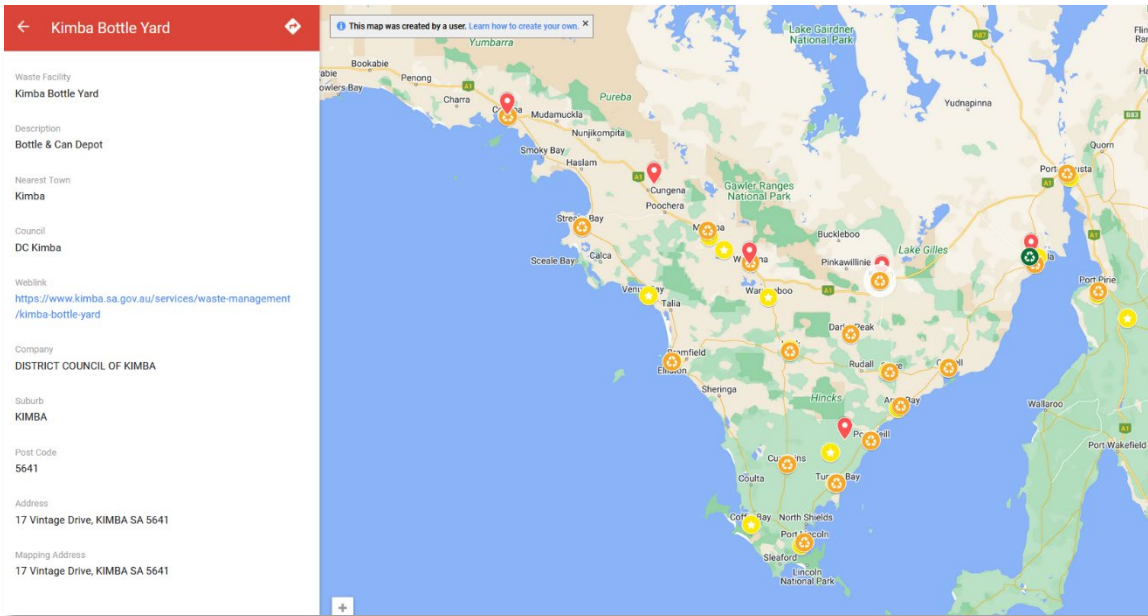


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

Special focus on farm waste management and business cases for handling different waste types (glass, plastic, organics).

Greening Industries South Australia (GISA) provided \$20,000 towards the EP Waste Strategy Part 2.

Key activities include developing reporting templates, assessing farm waste, and formulating business cases for waste management.

- Direct financial support from various organizations, including NAWMA, PEATS, City of Port Lincoln, Flagcan Distributors, and EPLGA.
- Data Collection and Stakeholder Engagement:
- Marina Wagner from Sustainable Solutions leads the strategy execution.

- Comprehensive data collection on waste streams and resources management, with involvement from various councils and stakeholders.
- Identification of business cases needing reliable data and forecasting.
- Stage 2 strategy includes collaboration with the City of Pt Lincoln and other stakeholders for specific waste management initiatives.
- Meetings and Next Steps:
- Ongoing meetings with councils and stakeholders to establish baseline data and explore waste management solutions.

Stage 2 (September 2022-June 2023):

Initial Report (March 2023): Highlighted completed tasks and ongoing projects.

Key Developments:

- Establishment of hazardous waste drop-off/collection facilities, funded by GISA, with successful collections in Pt Augusta and Port Lincoln.
- Advancements in managing organic waste and preparation for a FOGO Pilot in Port Lincoln.
- Preparation of strategic directions for a stakeholder workshop.
- Finalising the EP Waste and Resources Strategy draft for approval.

Stakeholder Workshop (8 May 2023, Pt Lincoln) - potential solutions to overcome roadblocks and implement circular economy solutions on the Eyre Peninsula.

Attended by various stakeholders, including representatives from Councils, commercial entities, EPA, and GISA. Presentations focused on the progress, meeting objectives, and the draft strategy.

Key Strategy Elements:

- Emphasis on sustainable and resilient systems within resource limitations.
- Engagement in partnerships for long-term service security.
- Commitment to meeting EPA standards and community needs.
- Continuous improvement towards broader service scope and circular economy.
- Key Challenges: Geographic and logistical challenges, resource constraints, and governance issues.
- Opportunities and Challenges on the Eyre Peninsula:
- Kerbside Collections: Effective in metropolitan areas and councils near landfills/recycling facilities, but challenging for remote EP councils due to distance.
- Investigated Opportunities: Exploring different perspectives to address the gaps between kerbside collections, transfer stations, and CDS depots.



Figure 3 President Mayor Dean Johnson and Vice President Mayor Joanne Quigley during a site visit to NAWMA - destination for all of Eyre Peninsula's recyclables

EPLGA Website updated

<https://eplga.com.au/>



Eyre Peninsula Local Government Association

Our vision is to be a strong voice and forum for the
Councils across Eyre Peninsula.



The EPLGA website is now a Progressive Web App (PWA) and is built using the latest technology pioneered by Google.

It is very different to most traditional websites because it is both an "app" and a mobile responsive website in one. The EPLGA PWA is one of the first of its kind to be released in Australia. The website and application hybrid allows users to visit our website and download it as an App with an icon added to their home screen. On any device.

PWA's do not need the App Store or Play Store. To access the PWA as an app, simply visit the EPLGA home page on a mobile device. If you are viewing the PWA on an Android we recommend using Chrome as your browser. If you are using an iPhone we recommend using Safari. You can install this app by following the instructions below.

Android

Once you have found the website a pop up will appear at the footer of the page. Press "Add EPLGA to Home screen" and the EPLGA app icon will instantly appear on your device home screen.

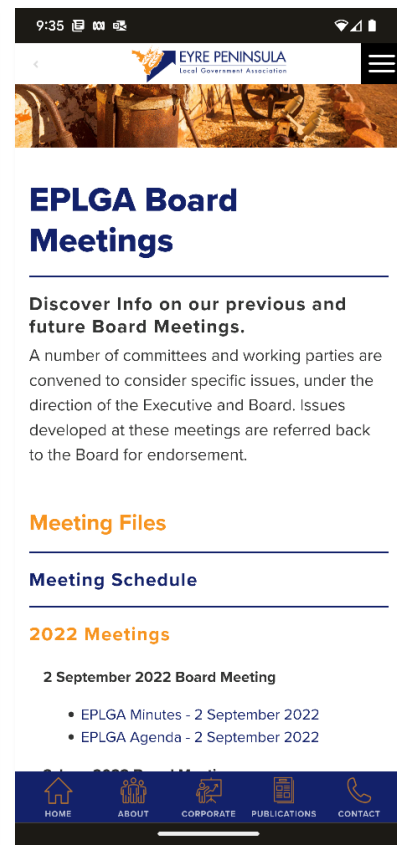
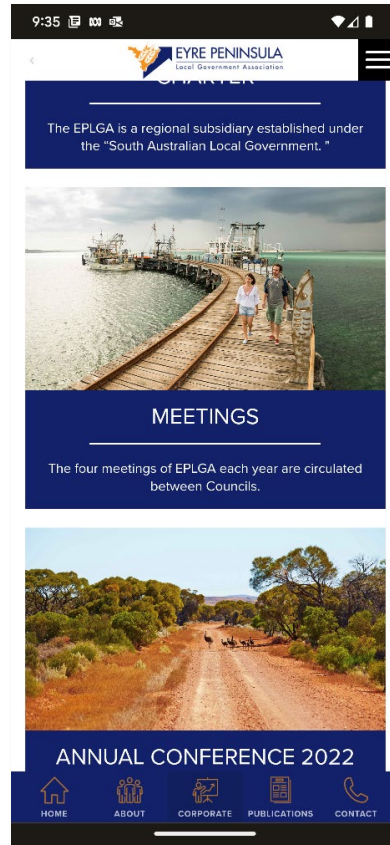
iPhone

In the bottom of your Safari browser, select the middle icon.

A series of options will appear. Press "Add to Home Screen".

The EPLGA app icon will instantly appear on your device home screen. When opened, the app version of the EPLGA website will launch. You'll notice it's very smooth and seriously fast!

Most updates are done automatically. To manually update the app – simply press the “Reload App” button above or when it appears on screen. The app will auto-refresh with all the new content ... the reload is usually very fast (less than a second) on a PWA.



Website: eplga.com.au

14th Australian Space Forum – opportunities for Eyre Peninsula

The Australian Space Forum is held every 6 months in Adelaide bringing together the best and brightest from Australia's space industry and around the world. Each event features keynote addresses from space industry leaders and informative panel discussions on current space topics and industry trends.

The forum was attended by RDAEP, EPLGA, City of Port Lincoln and DCs of Lower Eyre and Tumby Bay.

The Andy Thomas Space Foundation welcomed a global audience of over 1000 to the 14th Australian Space Forum, which was held on Tuesday, 25 October 2022 at the Adelaide Convention Centre in South Australia.

Supported by the Australian Space Agency, the South Australian Space Industry Centre and SmartSat CRC, the Forum provides the perfect opportunity to stimulate ideas, share information about emerging technologies and network with influential space sector leaders and the broader community.



Subsequently several speakers presented to the EPLGA 86th Annual Conference in Port Lincoln (March 2023).

The space sector in Australia is experiencing unprecedented growth as industry, academia, and government work together to expand their activities and develop international relationships for ongoing opportunity and success within the space economy.

Forum sessions included international panels covering highly pertinent topics that are shaping the industry.

Earth Observation – The National Space Mission for Earth Observation – a major investment that will expand Australia's capability in designing, manufacturing and operating space and ground based systems. Starting with the EO roadmap and priorities on there (e.g. AquaWatch, SCR, OzFuel,...) to ground side support with in-situ sensing, cal/val and data fusion, to sensors and imagers, or even into the government vs commercial enterprise provided data.

Optical Communications – A quantum leap in Australia's secure and high bandwidth communications to connect the world and beyond. How exactly do we benefit from optical communications? What exactly does this mean and how does it differ from RF? Does dual technology (combined RF and optical) mean anything? And if so, when will we see the rewards?

Foundation Services Rover – Exploring remote operations and autonomous systems building on Australian expertise in the resources and mining sectors for the collection of lunar soil (regolith). What would the successful extraction of materials for In-Situ resource utilisation (ISRU) mean for future Australian and international space missions? How could technologies developed through this project contribute to on-Earth resource sustainability?



Online booking of Council Campsites – a service provision of the EPLGA

In 2021, a significant challenge emerged on the Eyre Peninsula: campgrounds started to suffer from over-visitation, leading to negative environmental impacts. In response, the Eyes on Eyre Online Camping Project, a comprehensive and sustainable approach to campground management, was born. This effort was facilitated by a collaborative partnership involving RDAEP, Landscapes SA, Local Councils, and the Eyre Peninsula LGA.

The main aim of the project was to upgrade the camping grounds to a minimum and consistent quality standard of facilities and signage, while also tackling the environmental issues at each location. We wanted to create a better infrastructure to cater to drive visitors and increase their length of stay within the region. By leveraging technology, we aimed to establish WiFi nodes and create an online booking system, inspired by the success of other camping grounds, particularly those in National Parks. Our online system served not just as a booking platform but also as an educational tool, fostering respect for the environment, promoting good camping practices, and sharing seasonal highlights.

In 2022, RDAEP utilised a \$500,000 grant from the Department of Environment and Water to support infrastructure upgrades to improve campground management on the Eyre Peninsula and fund an online booking system now managed by the EPLGA.

During 2022, in partnership with Landscapes SA and Councils, RDAEP delivered remarkable results with several Councils coming on-board the booking system in conjunction with campsite upgrades and clear, consistent signage. The platform for online bookings is promoted via www.eyrepeninsula.com.

Some of the notable outcomes include:

1. Consistent booking process for a better visitor experience.
2. Increased length of stay from visitors traveling from both within and outside the state.
3. Effective use of digital technology and cashless payments.
4. Creation of value-adding opportunities for new service businesses.
5. Better protection for Eyre Peninsula's unique environment through the establishment of capacity limits and zoning for campgrounds.
6. A replicable camping node model that delivers best practices for councils and regional stakeholders.
7. Successful adoption of an online booking system, mirroring the success of other campgrounds in National Parks.

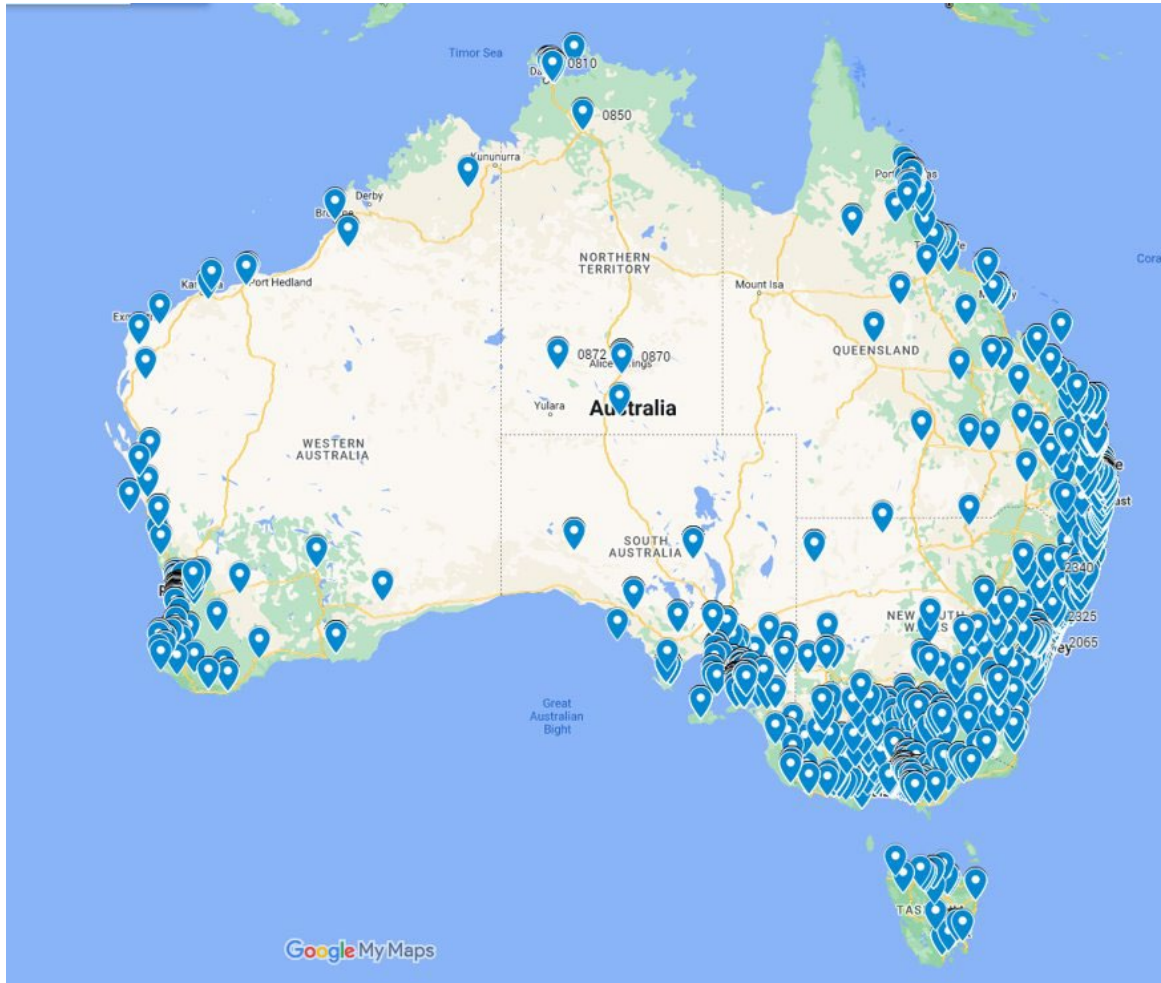


Figure 4. Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. [Google map link click here.](#)

Visitor Feedback

Feedback from visitors and the community has been overwhelmingly positive. They appreciate the ability to plan and book in advance, as well as the improved management of campgrounds. One camper from the Gold Coast even adjusted their travel plans to spend three weeks in the region after using the online system.

Digital Technology Impact

In 2022-2023, the online booking system saw 14,000 bookings, catering to 35,000 visitors, for a total of 29,000 nights. Revenue has increased by 220%, allowing Councils to offset waste management costs and reinvest in better camping facilities. The data collected has proven invaluable in guiding the decision-making process.

Media Coverage

The project caught the attention of the media and was featured in several articles such as

[Eyre Peninsula campsite bookings go online - Landscape SA,](#)

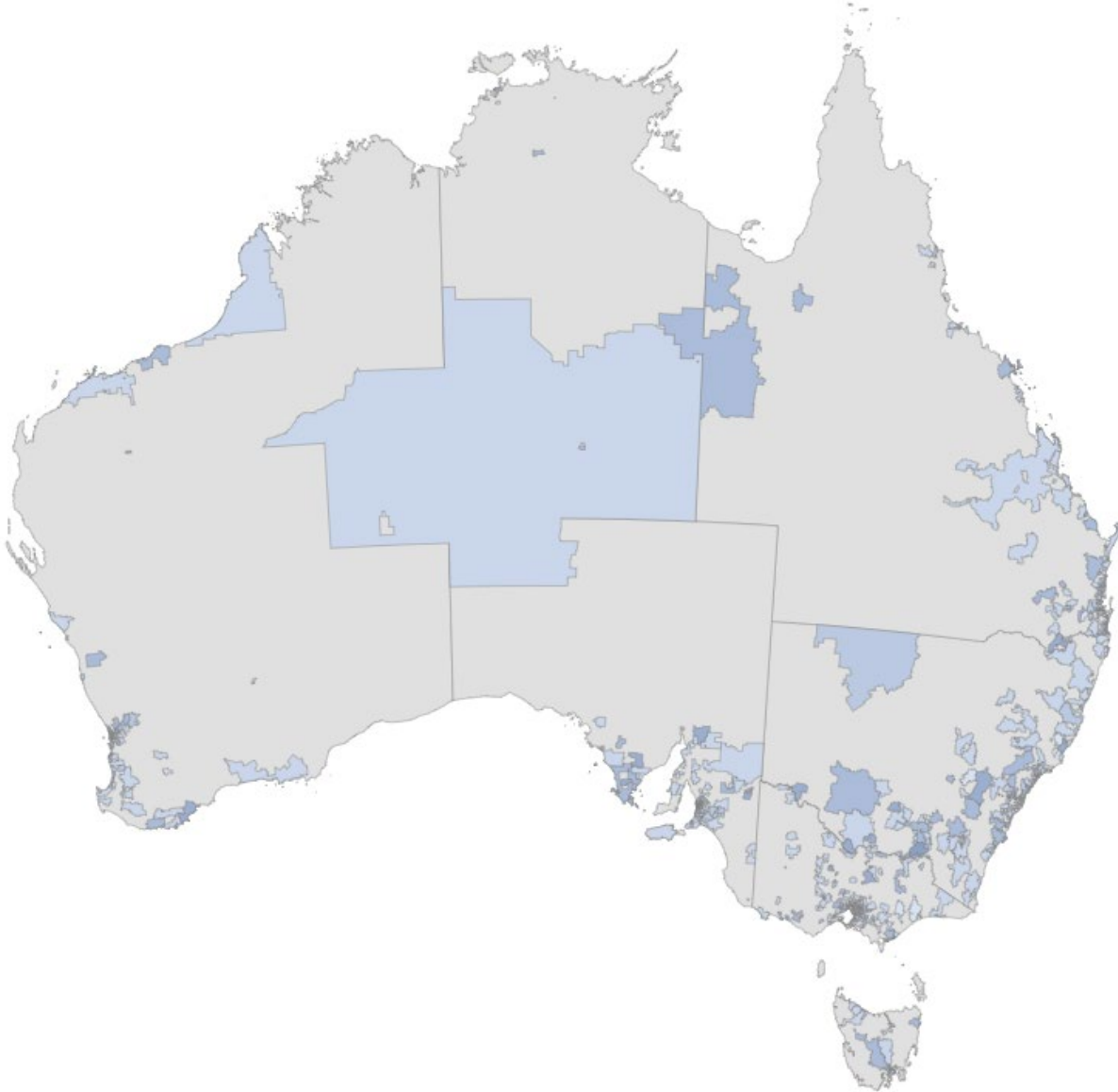
[Camping changes to protect environment - Eyre Peninsula Advocate](#)

[Point gibbon campground invites travellers to explore Eyre Peninsula](#)



Figure 5 Watch on [Youtube](#)

The Eyes on Eyre project has proven to be an enormous success. The council-managed campgrounds have reported improvements in environmental health and visitor satisfaction. Travellers, particularly those from interstate, are staying longer and exploring more of the Eyre Peninsula. The online system has improved visitor behaviour and minimised environmental impacts. We're proud of our progress, and we're excited about the prospects of expanding this program to additional campgrounds. We thank all our stakeholders for their unwavering support and look forward to another fruitful year ahead.



Surprisingly only 23.2% of campers come from South Australia! (10.1% of campers are International, 66.6% from Interstate)

Eyre Peninsula LGA Annual Business Plan 2023-24

As a regional subsidiary under the Local Government Act 1999, the Eyre Peninsula Local Government Association is required to have a Business Plan and Budget each financial year. Under Clause 24 of Schedule 2, the Business Plan continues in force for the period specified in the plan or until a new Plan is adopted. It must be reviewed annually. This draft is a result of a review undertaken by the Executive Officer.

The Association is a separate legal entity that operates in accordance with a Charter agreed by all 11 Constituent Councils. Our purpose is set out in clause 3 of the Charter and can be summarised as:

1. Working with the South Australian Local Government Association (SA LGA) to achieve its objectives.
2. Acting as a forum for the Eyre Peninsula Councils to consider matters of common interest.
3. A structure for the Eyre Peninsula Councils to work together.
4. Working with other levels of government for the benefit of the Region.
5. Seeking to ensure the wellbeing of the Region and making best use of the Region's resources.

This EPLGA Business Plan has been developed by the EPLGA Board to guide its activities and priority actions for 2023-24. The structure of the Business Plan builds from

PURPOSE to consideration of KEY INFLUENCES on the Association's activities, the STRATEGIC PLAN to be followed, to our OBJECTIVES grouped under three THEMES which will be achieved through progressing our 12 PRIORITY ACTIONS. This draft Business Plan reflects the Strategic Plan.

The EPLGA Purpose is to:

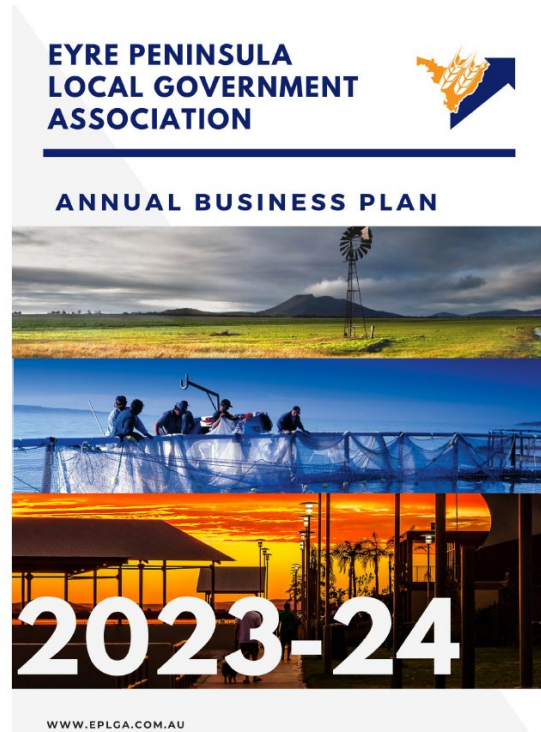
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
 - develop and/or contribute to the development, updating, and implementation of Regional Plans that address key regional issues; and
 - assist operational efficiency and effectiveness.
- Build and maintain positive relationships with the other levels of government to ensure:
 - o our regional views are heard; and
 - o our communities have fit for purpose infrastructure and access to services they require; and
 - o the ongoing health of our local and regional economies; and
 - o we can access 'region only' programs.

PREAMBLE – Annual Business Plan.

When determining matters to address, the EPLGA Board will apply the following 6-point test:

1. What benefits can be achieved by EPLGA addressing this matter rather than Councils individually? Are there disadvantages?
2. How well does taking on this matter align with our current Purpose?
3. What type and level of responsibility does LG have for the matter?
4. What role/s might a member Council and/or the EPLGA have in relation to the matter?
5. What do we know/not know about the matter? What does success look like? How likely is that to be achieved? Consider a (low cost) scoping paper if we need to know more before committing.
6. What are the implications of deciding to address the matter or not?

[Download EPLGA Business Plan 2023-24](#)



REPORT OF ACTIVITIES

EPLGA core activities have always included lobbying to State and Federal Government about legislation and policy changes that may have an impact on our region. This year ongoing concerns and/or participation have been with the following matters:

SUMMARY OF OTHER ACTIVITIES

- › Natural Resources Management – joint partnership planning, delivery of services.
- › Regional Recognition/Lobbying – ongoing on various matters as they arise.
- › Emergency Management – regional planning and Council planning, followed by implementation.
- › Planning, Development and Infrastructure Act Implementation.
- › Coastal Access issues, development of a Coastal Alliance – state-wide.
- › Various roads and waste issues – regional road strategy review.
- › Regional Capacity Funding – General funding.
- › Marine Infrastructure Planning – DPTI, jetty leases, etc.
- › SAROC – meetings and regional Executive Officers’ meetings.
- › Energy planning – resulting from blackouts – renewables, transmission upgrade consultation, hydrogen trial plant, etc.
- › Regional planning – JPB, RDAEP, EPNRM, DPTI, etc.
- › Financial assistance and supplementary road funding – ongoing issues of South Australia’s injustice.
- › Health – local sub-regional issues, public health planning, doctors shortages etc.
- › Roadside Native Vegetation – regional planning and management issues.
- › Tourism – RDAEP and Landscape Board on Eyes on Eyre project.
- › Transport Plan and SLRP prioritisation and funding applications.
- › Joint submissions with RDAEP on various issues.

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

The Council Mayors and Chief Executive Officers of the EPLGA have contributed to the development of the EPLGA Corporate Plan. It was clear from responses to our 2015 survey that the member Councils placed great importance on the following:

- *advocacy (and representation) – the EPLGA being the principal regional advocate for Local Government in the region;*
- *governance – continuing to ensure that our business is conducted in accordance with the law and proper standards;*
- *member services – the EPLGA to continue to provide member support services as they are needed; and*
- *outreach services – connecting Councils with desirable services offered by the LGA of SA.*

To avoid confusion between the Business Plan prepared by respective Councils, the EPLGA uses the term ‘Management Plan or Corporate Plan’. The Management Plan is for the period 2020-2024 and reviewed annually, incorporating an updated annual work plan and budget for the current year. It also includes the current strategic directions of the EPLGA for that period. Each year through the Annual Business Plan process the Corporate Plan Strategies and Actions are refined to those still outstanding or ongoing strategies and actions.

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

- 1.1.1 Represent and strengthen the common values of members
- 1.1.2 Represent members and regional objectives in engagement and liaison with key stakeholder agencies – e.g., LGA, DIT, PIRSA, AGP Plus
- 1.1.3 Provide a lobbying platform to promote the interests and issues of member Councils to other levels of government

Advocacy and representation are demonstrated through lobbying of other levels of government, which occurs as and when needed and often through the SAROC, LGA Board and in collaboration with the other regional organisations. Matters requiring lobbying this financial year included:

- ***Regional Strategic Plan***
- ***Local Government Transport Advisory Panel - Special Local Roads Funding***
- ***Community Advisory Board – South Australian Power Networks***
- ***Public Lighting Working Group***

Strategic Actions

- 1.1.4 Develop effective working relationships between the EPLGA and member Councils and external stakeholder agencies and organisations
- 1.1.5 Develop key EPLGA messages to demonstrate maximum alignment to the State Strategic Plan and Economic Priorities, in particular economic reform and jobs, climate change and renewable energy
- 1.1.6 Develop the understanding of, and commitment to, mutuality of interests to optimise benefit for member Councils across the region from advocacy and partnerships
- 1.1.7 Lead the completion of the Economic Development Strategy and Regional Strategic Plan and identify and lead the development of regional strategic responses to key issues as and when required.

EPLGA have entered into a unique shared services agreement with Regional Development Australia Eyre Peninsula for the services of the EO. Reducing costs for both organisations, the shared service is working well and reinforces the cooperation across economic development and local government issues. From May 2023 the EPLGA Executive Officer became full-time and will continue to work positively with RDAEP on projects of mutual interest.

Goal Area 1.2 Governance

Core Activities

- 1.2.1 Comply with legislative requirements
- 1.2.2 Identify and pursue the resourcing needs of members
- 1.2.3 Manage EPLGA financial and other resources for maximum member benefit, and based on the principle that recurrent operational expenses must be funded by recurrent operational revenue

Comments:

Compliance met.

Strategic Actions

- 1.2.4 Investigate and identify options to improve local government and regional governance, including alternative governance models, strategic planning, and land use planning for the region
- 1.2.5 Assist member Councils in meeting legislative compliance
- 1.2.6 Develop and manage formal alliance and partnership arrangements with partner agencies and entities – e.g. RDAEP and EP Landscape Board.
- 1.2.7 Pursue collaborative initiatives with partner agencies – e.g. joint submissions on strategic issues with RDAEP and EP Landscape Board.

Comments:

Shared Services for building services and environmental health are continuing and expected to be implemented in 2024. The other regional organisations are encouraged to work closely with member Councils and to investigate opportunities for region wide projects to maximise procurement benefits, etc.

Goal Area 1.3 Member Services

Core Activities

- 1.3.1 Maintain the cycle of quarterly meetings to enable collective decision-making and enhance member networking
- 1.3.2 Maintain and support members with the coordination of the annual conference
- 1.3.3 Identify resourcing gaps and needs, and pursue resolutions to key issues in liaison with members
- 1.3.4 Facilitate initiatives to attract funding and investment
- 1.3.5 Provide advisory and support services to Elected Members
- 1.3.6 Coordinate strategic meetings and presentations on key issues; including the provision of key speakers to provide information, contact and support services
- 1.3.7 Coordinate delivery of Council-supported training and development initiatives in the region

Comments:

All core activities are being met at a regional level which brings considerable savings to individual Councils.

Strategic Actions

- 1.3.8 Continue to facilitate the activities of the EP Mineral & Energy Resources Community Development Taskforce.
- 1.3.9 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
- 1.3.10 Facilitate and promote the development of shared procurement initiatives.
- 1.3.11 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals.
- 1.3.12 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff.
- 1.3.13 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication.
- 1.3.14 Establish an annual business (work) plan for the Executive Officer to manage and report against.

Comments:

Regional networking amongst Councils has increased with the Councils hosting the EPLGA Board meeting also putting on a Council Showcase and networking dinner.

RDAEP and the EPNRM Board have, over the last 12 months, worked with the EPLGA and member Councils to add value to regional projects like Eyes on Eyre, where all parties benefit.

EPLGA COMMITTEE REPORTS

All Committee minutes are on the EPLGA website for viewing via the following link: - <http://eplga.com.au/>

USE OF FINANCIAL RESOURCES

The following audited statement indicates another year of sound financial performance.

24 November 2023

Mr. Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sent via email: pscott@eplga.com.au

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Dean Newbery
ABN: 48 007 865 081

Dear Mr Scott

RE: External Audit Management Letter - Financial Year Ended 30 June 2023

We are pleased to report that we have completed our external audit of the Eyre Peninsula Local Government Association (**Association**) for the financial year ended 30 June 2023.

Our external Audit Report has been signed with reference to a Qualification relating to the Associations non-compliance with the financial report presentation and format as required by the *Local Government Act 1999 (Act)*.

Our external audit report has recorded the following Qualification:

The Association has not presented its Financial Statements in accordance with Section 13 of the Local Government (Financial Management) Regulations 2011 as required by the Local Government Act 1999 and do not meet the requirements of General Purpose Financial Statements in accordance with Australian Accounting Standards.

As part of completing the external audit for the 2022/23 financial year, we wish to highlight the following key observations and audit matters identified for the Association's further consideration and attention:

1. Financial Statements – Presentation & Format

In accordance with section 13 of the *Local Government (Financial Management) Regulations 2011*, the Association is required to prepare the Financial Statements in accordance with the requirements set out in the *Model Financial Statements*.

This requires that the Association prepares General Purpose Financial Statements in accordance with Australian Accounting standards as they apply to not-for-profit entities.

We recommend that the Association reviews its systems and processes surrounding the preparation of the annual financial statements to ensure that in the future, it is able to comply with this legislative requirement.

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

2. Statutory Compliance – Association Budget

Upon review of the budget information provided to the Board (and Member Councils) for the 2022/23 financial year, it was noted that the format and presentation of the budgeted financial statements did not comply with the presentation requirements per the Act.

In line with recommendation 1 above, we recommend that the Association updates its internal processes and practices to ensure future compliance obligations are met with respect to the format, presentation and timing of all matters relating to the management of the Association's budget (including the Annual Business Plan and all budget reviews undertaken).

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

3. Audit Committee Exemption

The Association does not have an Audit Committee. We note an application was submitted on 30 June 2021 to the Minister for Local Government for exemption to establish and maintain an audit committee per Clause 30, Schedule 2 of the Act however could not find any confirmation that approval had been approved/denied.

We recommend that the Association addresses this matter as a matter of high urgency to ensure that it is meeting its legislative compliance obligations with respect to the operation of an Audit Committee as required by Schedule 2, Section 13 of the Act.

Given the absence of an Audit Committee function, the Association needs to ensure that it has formal established processes operating whereby the review of the accounting, internal auditing, reporting and other financial management systems are being appropriately reviewed.

Given the legislative non-compliance identified with this matter, we will be reporting this breach as part of our reporting requirements to the Minister for Local Government.

4. Financial Internal Controls Policy

A review of the Association's Internal Control Policy and Financial Control Assessment reports identified that it has not been reviewed since its adoption back in 2014.

In conjunction with the matters raised in 3 above, we recommend the Association addresses this matter by ensuring that a review of the policy is undertaken and that a detailed review of the internal controls is completed.

5. Electronic Funds Transfer Authorisation Controls

We note that the Association currently only requires one person with online banking access to authorise and release funds from the Association's bank account (this currently being the Association's external accountant). We note that this is in contradiction to the Association's Cash Management and Investment Policy which requires two signatories for banking transactions, investments and other documentation.

To strengthen internal controls and safeguards around the Association's highest value asset (i.e. the cash reserves held), we strongly recommend that the Association arrange that two authorised signatories be required to release funds as required by the Policy. We also note that the Policy was last reviewed in 2018 and should be reviewed again as a matter of high priority in line with the internal control review recommendations made within this Report.

This is to ensure that all payments made are appropriately reviewed (i.e. bona fide expense, payment details match back to source documentation and any errors are detected) prior to the release of funds.

Ensuring that two authorisers are required will also minimise the risk of funds being lost in the event that any one individual user's banking credentials are compromised as well as being a key internal control relating to the

prevention of potential fraudulent transactions given the release of funds will be restricted subject to a second authoriser needing to approve a transfer request.

6. Purchasing and Tendering Policy

The Purchasing and Tendering Policy was last reviewed in 2018. We note that the requirement of the use of Purchase Orders as part of procurement activities documented in the Policy.

The Association was found to be non-compliant with this requirement given Purchase Orders are not being used.

In line with the other recommendations made within this Report, we recommend a review of the Policy be undertaken.

7. Gifts, Benefits and Hospitality Policy

The Gifts, Benefits and Hospitality Policy was last reviewed in 2017.

The Association has not maintained a Register of Benefits as required by the Policy. We recommend a review of the Policy be undertaken and that a Register be developed as required by the current Policy.

8. Corporate Policy Register

We recommend the Association implement a Policy and Procedure Register which include all relevant information in order to assist the Association with the management and review of its Policies and Procedures.

9. General Journal Internal Controls

On review of the internal controls around General Journals, we were advised that General Journals are approved retrospectively by the Executive Officer, however no evidence of the review is being retained.

To enhance controls and systems we recommend additional processes are implemented that require that all General Journals processed in Xero are reviewed and that evidence of the review is retained.

10. Leave Provision Calculation Methodology

Review of the methodology applied to calculation employee leave provisions (liability) identified that the calculation did not include on-costs (e.g. superannuation, workers compensation, etc.) as required by *AASB 119 Employee Benefits*. The liability recorded is also not being calculated to reflect the discounted present value of the liability estimate as required by AASB 119.

We recommend the methodology and working papers used to calculate employee leave entitlements be reviewed and updated where necessary to ensure future conformance with the requirements of *AASB 119 Employee Benefits*.

11. Revenue Received in Advance (Unspent Funds)

The Association incorrectly recorded Revenue Received in Advance (liability) by processing a General Journal to an Expense account rather than recording a reduction in Revenue. The effect of this treatment was the overstatement of both Revenue and Expenses for the period. We note that this practice occurred in the prior

financial year also (2021/22 financial year) and accordingly a prior year adjustment of \$82,279.68 was recorded to correct this matter with a corresponding adjustment of \$9,626.49 recorded in the current financial year (2022/23).

It should be noted that the adjustments have a nil effect of the reported financial performance in both financial years.

12. Council Campsite Bookings

The Association manages all bookings for Council owned camp sites and is responsible for the collection of all campsite fees on behalf of Councils. The Association remits all funds received, minus a booking fee/commission, to each Council. We note however that when funds are being remitted to each Council, a valid tax invoice is not being raised between each respective Council and the Association.

To ensure ongoing compliance with GST administration requirements, recommend that this process be reviewed and that appropriate tax invoices are raised between the Association and each Council. This will ensure compliance obligations are being met by both the Association and each respective Council entity.

Conclusion

I would like to thank the Association's Administration for the assistance provided during the course of the financial year.

The matters raised within this Report is aimed at further assisting the Association in enhancing the internal control environment and compliance obligations.

Should you require further information, please contact me on 8267 4777 or samanthac@deannewbery.com.au.

Yours sincerely
DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'Samantha Creten', written in a cursive style.

Samantha Creten
Director

Eyre Peninsula Local Government Association
ABN 90 992 364 300
For the year ended 30 June 2023

Prepared by Complete Business & Accounting Services

Contents

- 3 Compilation Report
- 4 Income and Expenditure Statement
- 7 Assets and Liabilities Statement
- 9 Notes to the Financial Statements
- 12 Certificate By Members of the Board

Compilation Report

Eyre Peninsula Local Government Association For the year ended 30 June 2023

Compilation report to Eyre Peninsula Local Government Association.

We have compiled the accompanying special purpose financial statements of Eyre Peninsula Local Government Association, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of Eyre Peninsula Local Government Association are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD

TROY DOUDLE

Dated: 27 November 2023

Income and Expenditure Statement

Eyre Peninsula Local Government Association For the year ended 30 June 2023

	2023	2022
Income		
Regional Capacity Grant Income		
Carried Forward Unspent Project Funds	82,280	51,728
Grant - Waste & Resource Strategy - GISA	34,000	-
LGA of SA - Regional Capacity Grant	30,374	58,863
Total Regional Capacity Grant Income	146,653	110,592
Total Income	146,653	110,592
Gross Surplus		
	146,653	110,592
Other Income		
Interest Income	14,348	3,094
Camp Booking Income	310,291	50,502
Reimbursement - wages	49,903	60,074
Membership Income		
Membership Fee Income - DC of Ceduna	16,733	16,733
Membership Fee Income - DC of Cleve	14,262	14,262
Membership Fee Income - DC of Elliston	13,276	13,276
Membership Fee Income - DC of Franklin Harbour	12,922	12,922
Membership Fee Income - DC of Kimba	13,011	13,011
Membership Fee Income - DC of Lower Eyre Peninsula	19,474	19,474
Membership Fee Income - DC of Port Lincoln	28,829	28,829
Membership Fee Income - DC of Streaky Bay	15,111	15,111
Membership Fee Income - DC of Tumby Bay	15,781	15,781
Membership Fee Income - DC of Whyalla	36,524	36,524
Membership Fee Income - DC of Wudinna	13,264	13,264
Membership Fee Income - SACCA	16,560	-
Total Membership Income	215,747	199,187
Project Income		
Online Camp Bookings - RDAEP & DEW	21,500	-
Income - Regional Economic Development Showcase & Conference Sponsors	72,700	-
LGA of SA - Green Industries SA	-	13,000
LGA of SA - Youth-Led Recovery	18,000	4,000
Total Project Income	112,200	17,000
Total Other Income	702,489	329,858
Expenditure		
Accounting	5,113	-
Administration	750	12,023
Audit Fees	8,415	1,770
Bank Fees	282	79
Bank Fees - Merchant Fees	3,212	-

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2023	2022
Camp Booking Outgoings	230,848	51,057
Computer Expenses	11,237	4,239
Depreciation	1,360	408
Insurance	6,813	6,489
Legal expenses	7,299	-
Light, Power, Heating	6,223	-
Meeting Expenses	16,392	17,328
Memberships - SACCA Committee	16,560	-
Online Booking System Expense - Campsites	39,170	11,650
President Expenses - Honorariums	8,816	2,250
Printing & Stationery	158	-
Project Expenditure		
Project Expenditure - Coastal Council Alliance	-	17,372
Project Expenditure - EPLGA Strategic Plan	166	14,000
Project Expenditure - Forums and Conferences	54,422	-
Project Expenditure - Joint Building Fire Safety	-	1,650
Project Expenditure - Regional Governance JPB Support	-	2,500
Project Expenditure - Tourism/Signage/Promotions	2,682	658
Project Expenditure - Youth-Led Recovery	18,000	6,264
Total Project Expenditure	75,271	42,444
Regional Capacity Project Expenditure		
Project Expenditure - Governance & Planning Reform	24,619	2,400
Project Expenditure - Regional Planning - General	23,500	1,500
Project Expenditure - Regional Transport Safety	6,327	15,150
Project Expenditure - Regional Waste Strategy	89,002	17,334
Project Expenditure - Shared Services	3,205	38,840
Project Expenditure - Unspent Funds at 30 June	-	1
Total Regional Capacity Project Expenditure	146,653	75,225
Rent	9,500	-
Secretarial Services	19,000	19,000
Subscriptions	728	-
Telephone & Internet	753	669
Travel and Accommodation	16,167	7,362
Wages & Salaries		
Wages and Salaries	135,000	135,000
Superannuation	14,175	13,500
Workcover	1,485	1,535
Leave Provisions - Annual Leave	3,106	1,028
Leave Provisions - Long Service Leave	3,678	7,875
Total Wages & Salaries	157,444	158,938
Training & Development	4,635	-
Total Expenditure	792,798	410,930

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2023	2022
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	56,344	29,519
Current Year Surplus/(Deficit) Before Income Tax	56,344	29,519
Net Current Year Surplus After Income Tax	56,344	29,519

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Eyre Peninsula Local Government Association As at 30 June 2023

30 JUN 2023 30 JUN 2022

Assets

Current Assets

Cash and Cash Equivalents

EPLGA Bank SA 066728540	61,083	79,845
Local Government Finance Authority - General 59811	299,145	-
Local Government Finance Authority - HR Project 59810	49,468	264,601
Sundry Debtor	56	-
Accounts Receivable	25,280	15,019
Prepayments	10,503	2,682
Accrued Income	-	291
Total Cash and Cash Equivalents	445,535	362,438

GST Receivable

BAS Clearing	9,736	-
GST Adjustment	9,270	-
GST	(864)	3,888
Total GST Receivable	18,142	3,888

Total Current Assets 463,677 366,326

Non-Current Assets

Term Deposits

Bendigo Bank Term Deposit	167,657	167,029
Total Term Deposits	167,657	167,029

Plant and Equipment and Vehicles

Plant & Equipment	3,808	3,808
Less Accumulated Depreciation on Plant & Equipment	(1,768)	(408)
Total Plant and Equipment and Vehicles	2,040	3,400

Total Non-Current Assets 169,697 170,429

Total Assets 633,374 536,755

Liabilities

Current Liabilities

Accounts Payable 104,219 9,105

Bank Overdraft

BankSA Credit Card #0207	3,518	3,329
Total Bank Overdraft	3,518	3,329

ATO Integrated Client Account 1,438 (120)

PAYG Withholdings Payable - 4,356

Provisions

Provisions - Long Service Leave 11,553 7,875

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	30 JUN 2023	30 JUN 2022
Provisions - Annual Leave	13,704	10,598
Total Provisions	25,257	18,473
Employee Entitlements		
Superannuation Payable	-	1,558
Total Employee Entitlements	-	1,558
Total Current Liabilities	134,432	36,700
Unspent Project Funds	9,626	82,280
Non-Current Liabilities	15,197	-
Total Liabilities	159,255	118,980
Net Assets	474,119	417,775
Member's Funds		
Current Year Earnings	56,344	29,519
Capital Reserve		
Retained Profits	417,775	388,255
Total Capital Reserve	417,775	388,255
Total Member's Funds	474,119	417,775

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Eyre Peninsula Local Government Association For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

Basis of Preparation

The financial statements have been prepared as a special purpose financial statements on a going concern basis using historical cost convention. These financial statements have been prepared in accordance with the recognition of and measurement requirement specified by the Australian Accounting Standards and Interpretations and disclosure requirements of the following accounting standards:

- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards
- AASB 1054 Australian Additional Disclosures.

The financial report has been prepared on an accrual basis and is based on historic cost and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

Local Government Reporting Entity – Non-Conformance

The Eyre Peninsula Local Government Authority (Authority) is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 5 Adelaide Place, PORT LINCOLN SA 5606. These financial statements include the direct operations through which the Authority controls resources to carry on its functions.

The financial statements have not been prepared in accordance with the presentation and disclosure requirements of the *Local Government Act 1999* and applicable Regulations given that a general purpose financial report has not been prepared in conformance with the Model Financial Statements.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

These notes should be read in conjunction with the attached compilation report.

Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Employee Provisions

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

These notes should be read in conjunction with the attached compilation report.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Financial Assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Comparative Figures

Prior period balances have been reclassified to conform to current period presentation.

Certificate By Members of the Board

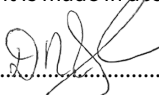
Eyre Peninsula Local Government Association For the year ended 30 June 2023

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with accounting policies outlined in Note 1 to the financial statements.

in the opinion of the Board, the Income and Expenditure Statement, Statement of Financial Position, and the Notes to the Financial Statements:

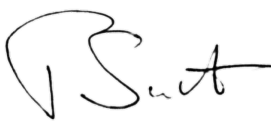
1. Presents fairly the financial position of Eyre Peninsula Local Government Association as at 30 June 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

This statement is made in accordance with the resolution of the board and is signed for and on behalf of the Board by:

signed 
Position **President EPLGA**
Date **23/11/2023**

I, Peter Scott, CEO of 5 Adelaide Pl, PORT LINCOLN, SA, Australia, 5606 certify that:

1. I attended the annual general meeting of the association held on **23 / 11** / 2023.
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting.

Dated: **23 / 11 / 2023** 

Eyre Peninsula Local Government Association

Annual Financial Statements

for the year ended 30 June 2023

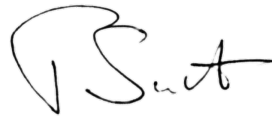
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eyre Peninsula Local Government Association for the year ended 30 June 2023, the Association's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



.....
Dean Johnson
President



.....
Peter Scott
Executive Officer

Date: 24/11/2023

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

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North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Eyre Peninsula Local Government Association

Qualified Opinion

We have audited the accompanying special purpose financial report of the Eyre Peninsula Local Government Association (the Authority), which comprises the Assets and Liabilities Statement as at 30 June 2023, the Income and Expenditure Statement for the year ended 30 June 2023, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial report presents fairly, in all material aspects, the financial position as at 30 June 2023, and the financial performance for the year then ended.

Basis for Qualified Opinion

The Association has not prepared and presented the financial statements of the Authority in accordance with requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. The financial statements have not been prepared to comply with the Model Financial Statements and therefore our opinion has been modified given the Authority's breach of this legislative requirement.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Authority's Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as the Authority determines is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Authority is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY



SAMANTHA CRETEN
Director

24 November 2023

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Eyre Peninsula Local Government Association for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



SAMANTHA CRETEN

Director

DEAN NEWBERY

24 November 2023

**DISTRICT COUNCIL OF
KIMBA**

**1.26
FREEDOM OF
INFORMATION STATEMENT**



www.kimba.sa.gov.au

council@kimba.sa.gov.au

2023

This document has been endorsed and approved for use by:

Debra Larwood

Debra Larwood
Chief Executive Officer

08/03/2023

Date

Document Version Control

Document Name	1.26 Freedom of Information Statement
Document Status	Final
Version Number	6
Author	Emily Maxwell, Executive Assistant/Governance Officer & Kate Francis, Governance Coordinator/WHS Officer
Authorised By	Debra Larwood, CEO

Change History

Version	Issue Date	Author	Reasons for Change	Review Due
1	14/03/2018	L Keane	New policy	March 2019
2	13/03/2019	L Keane	Review	March 2020
3	13/05/2020	EM & KF	Review	March 2021
4	10/03/2021	EM & KF	Review	March 2022
5	09/03/2022	EM & DL	Review	March 2023
6	08/03/2023	EM	Review	March 2024

FREEDOM OF INFORMATION STATEMENT

2022

This Freedom of Information Statement is published by the District Council of Kimba (Council) in accordance with the *Freedom of Information Act 1991* (FOI Act) and Schedule 4 1(gb) of the *Local Government Act 1999*.

Subject to certain restrictions, the FOI Act gives members of the public a legally enforceable right to access information held by South Australian (Local) Government agencies such as Councils. The purpose of this statement is to assist members of the public to identify the functions and decision making processes of Council, detail the type of information held by Council and advise how it can be accessed by the public.

An updated Information Statement will be published on the Council's website each financial year. This statement was released on 8 March 2023.

1 Structure and Functions of Council

1.1 Full Council and provisions for meeting procedures

The Council consists of the Principal Member, a Mayor, and six Elected Members who represent residents and ratepayers within the District of Kimba Local Government Area boundary. "Council" is the body corporate consisting of Elected Members as constituted under the *Local Government Act 1999*. Council is established to provide for the government and management of its area at the local level and, in particular:

- a) to act as a representative, informed and responsible decision-makers in the interest of its community; and
- b) to provide and coordinate various public services and facilities and to develop its community and resource in a socially just and ecologically sustainable manner; and
- c) to encourage and develop initiatives within its community for improving the quality of life of the community; and
- d) to represent the interests of its community to the wider community; and
- e) to exercise, perform and discharge the powers, functions and duties of Local Government under the *Local Government Act 1999* and other acts in relation to the area for which it is constituted. [section 6 of the *Local Government Act 1999*].

Ordinary meetings of the Council are held in the chambers of the District Council of Kimba at 9 Cross Street, Kimba, and commence at 2pm on the second Wednesday of each month. All meetings are open to the public, with the exception of any matters subject to an order of confidentiality pursuant to s90 of the *Local Government Act 1999*. Notices of all meetings of Council and its committees are available on the website and from the Council office.

One of the main opportunities for the community to gain information about the business of Council is its agendas and associated reports prepared for Council and committee meetings. Agendas, including minutes of the previous meetings and supporting documentation, are placed on public display no less than three clear days prior to meetings. They are available on Council's website at www.kimba.sa.gov.au and at each office of the Council that is open to the public for the general administration of Council business.

Notice of a meeting and the agenda are kept on public display and continue to be published on the website until the completion of the relevant meeting.

1.2 Council committees and subsidiaries

Schedule 1 of this statement lists the various committees of Council. Committees streamline Council business and assist in the performance of its functions. The membership of committees and their terms of reference are determined by the Council.

Committees meet at intervals determined in their terms of reference (available on Council's website and at the Council office) and make recommendations to Council. Meetings of committees are open to the public with the exception of any matters subject to an order of confidentiality pursuant to s90 of the *Local Government Act 1999*, and are publicly notified in the same way as Council meetings. (See 1.1 above)

Chapter 6 of the *Local Government Act 1999* and the *Local Government (Procedures at Meetings) Regulations 2013* prescribe the way meetings of a Council and its committees are to be conducted.

1.3 External committees/boards/associations

Council participates in a number of external committees, boards and associations, comprising Elected Members, staff, and the public, and these are listed in Schedule 1. The minutes of meetings of external Committees, Boards and Associations are included in the agenda for the meetings of the full Council (or appropriate committee).

1.4 Delegations

The Regional Assessment Panel, the Chief Executive Officer and Manager Development Services have delegated authority from Council to make decisions on specified administrative and policy matters. The Chief Executive Officer may sub-delegate to an employee or a Committee. Council's Delegations Register reflects the delegated authority from the Council to the CEO (and subsequently any further sub-delegations). The Delegations Register is reviewed annually by Council and is available to be viewed by the public at the Council Administration Office during ordinary working hours.

1.5 Functions of Council

The functions of Council, set out in s7 of the *Local Government Act 1999*, include:

- a) to plan at the local and regional level for the development and future requirements of its area;
- b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
- c) to provide for the welfare, well-being and interests of individuals and groups within its community;
- d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- f) to provide infrastructure for its community and for development within its area;
- g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- h) to establish or support organisations or programs that benefit people in its area or Local Government generally;
- i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the Council;
- j) to manage, improve and develop resources available to the Council;
- k) to undertake other functions and activities conferred by or under the Act. [s6 of the *Local Government Act 1999*]

Section 41 of the *Local Government Act 1999* empowers a Council to establish committees:

- To assist the Council in the performance of its functions;

- To enquire into and report to the Council on matters within the ambit of the Council's responsibilities;
- To provide advice to the Council; and
- To exercise, perform or discharge delegated powers, functions or duties.

1.6 Services for the Community

Council is required by legislation to:

- Determine policies to be applied by the Council;
- Develop and adopt Strategic Management Plans;
- Prepare and adopt Annual Business Plans and Budgets;
- Establish an Audit Committee;
- Develop appropriate policies, practices and processes of internal control;
- Set performance objectives;
- Establish policies and processes for dealing with complaints, requests for service, and internal review of Council decisions;
- Determine the type, range and scope of projects to be undertaken by the Council;
- Deliver planning and development, dog and cat management, fire prevention and certain public health services; and
- Provide the necessary administrative services to support Council's functions.

Other services and activities are provided through the decision making processes of Council in response to local needs, interests and aspirations of individuals and groups within the community to ensure that Council resources are used equitably.

Other core services provided by Council include the provision of waste management and recycling services within the District of Kimba Local Government Area, and the management and maintenance of Council-controlled roads.

2 **Public Participation**

Members of the public have a number of opportunities to express their views on particular issues before Council. These include:

Deputations to Council – With the written permission of the Presiding Member of the committee or the Mayor, a member of the public can address a committee or the Council personally or on behalf of a group of residents for up to 15 minutes on any item that is relevant to that committee or the Council, depending on the number of deputations scheduled for a particular meeting.

Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Presentations – Presentations provide an opportunity for an organisation, Council officer(s) or member of the public to provide a committee or the Council with information relevant to a matter currently under consideration. The duration is up to 15 minutes and generally is limited to one presentation per meeting.

Council Members – Members of the public can contact Elected Members to discuss any issue relevant to Council. The contact details for all Elected Members are available on Council's website.

Written requests – Members of the public can write to Council on any Council policy, activity or service.

Community consultation - The District Council of Kimba is committed to open, honest, accountable and responsible decision making. Council's Public Consultation Policy facilitates effective communication between Council and the community, encouraging community involvement and partnerships in planning and decision making. The policy sets out the steps Council will take in relation to public consultation and ensures that the most cost effective methods of informing and involving the community, which are appropriate for specific circumstances and consultation topics, are used. The policy is available on Council's website.

3 Access to Council Documents

3.1 Documents held by Council

Most information and documentation held by Council is available for public viewing and is readily available without recourse to the *Freedom of Information Act 1991* and we invite you to discuss your information needs with us.

Records system: Council operates an electronic records and document management system for the effective management of Council's records.

Land and property information system: Council's land and property information system contains property-related information (valuation, rates, ownership details) on each property in the District Council of Kimba area.

3.2 Policy documents available for inspection

At the time of publishing this statement, the following documents can be accessed from Council's website and are available for public inspection at the office of Council during ordinary business hours. Any new policy adopted by Council after publication of this statement will be similarly available.

Members Training and Development Policy	Contracts, Tenders and Purchasing Policy
Internal Review of Council Decisions Policy	Order Making Policy
Public Consultation Policy	Code of Conduct for Employees
Building Inspection Policy	Access to Council Meetings, Council Committees and Council Documents Policy
Council Member Casual Vacancy Policy	Selection of Road Names Policy
Code of Conduct for Elected Members	Internal Financial Control Policy
Elected Members Allowances and Support Policy	Swimming Pool Inspection Policy
Customer Complaints, Service and Comments Policy	Fair Treatment Policy
Caretaker Policy	Hardship Policy
Prudential Management Policy	Outdoor Business Policy
Risk Management Framework	Waste Management Policy
Fraud and Corruption Prevention Policy	Social Media Policy
Rating Policy	
Tree Management Policy	
Safe Environment Policy	
Unsealed Roads Policy	

3.3 Other Council documents

Other documents which can be accessed on Council's website include:

Animal Management Plan	Annual Business Plans
Annual Reports	Asset Management Long-Term Program
Council By-laws	Council and Committee Agendas
Council and Committee Minutes	Development Plan
Environmental Health Management Plan	Fees and Charges Schedule
Infrastructure and Asset Management Plans	Long-Term Financial Plan
Strategic Plan	Audit Committee terms of reference
Register of Salaries	Annual Budget

3.4 Other information requests

Requests for other information not publicly available will be considered in accordance with the FOI Act. Under this legislation, applicants seeking access to documents held by Council need to provide sufficient information to enable the correct documents to be identified and must complete the required application form and lodge it at the Council offices.

Applications must be in writing and must specify that it is made under s13 of the FOI Act.

If the documents relate to the applicant's personal affairs, proof of identity may be requested. Requests will be dealt with as soon as practicable (and in any case, within 30 days) after receipt. If documents are being sought on behalf of another person relating to their personal affairs, Council may ask for a consent form signed by that person.

Forms of access may include inspection or copies (subject to copyright laws) of documents, hearing and/or viewing of audio and/or video tapes, transcripts of recorded documents, transcripts of words recorded in shorthand or encoded form, or the reproduction of documents from digitised information.

Council, on receiving a FOI application, may assist the applicant to direct the application to another agency or transfer the application to another agency if appropriate.

If Council refuses access to a document, the District Council of Kimba must issue a certificate stating why the document is a restricted document.

In rare cases, retrieving the requested information involves considerable staff time. It is important to specify what is required as clearly as possible so staff can assist quickly and efficiently. If extraordinary staff time is required to comply with an information request, charges may apply.

All general enquiries on FOI Act issues should be directed to Council's Freedom of Information Officers, which are the Chief Executive Officer and Manager Corporate Services.

4 **Freedom of Information Application Fees and Processing Charges**

Approved application fees are set in the *Freedom of Information (Fees and Charges) Regulations 2018*. A cheque/money order/cash for the appropriate amount must be forwarded to Council with the Freedom of Information Application. Processing charges may also apply for dealing with the application. These are set in the Freedom of Information Regulations and may include some free time when the request relates to the personal affairs of the applicant. Fee schedule below is a guide and will change as gazetted.

Schedule	Fees and Charges as at 1 July 2022
On application for access to an agency's documents (section 13(c))	\$39
For dealing with an application for access to an agency's documents and in respect of the giving of access to the document (section 19(1)(b) and (c))—	

(a) In the case of a document that contains information concerning the personal affairs of the applicant— (i) for up to the first 2 hours spent by the agency in dealing with the application and giving access no charge (ii) for each subsequent 15 minutes so spent by the agency (b) in any other case – for each 15 minutes so spent by the agency	No charge \$14.70 \$14.70
Where access is to be given in the form of a photocopy of the document (per page)	25 cents
Where access is to be given in the form of a written transcript of words recorded or contained in the document (per page)	\$8.70
Where access is to be given in the form of a copy of a photograph, x-ray, video tape, computer tape or computer disk the actual cost incurred by the agency in producing the copy	The actual cost incurred by the agency in producing the copy
Postage or delivery charges	The actual cost incurred by the agency
An application for review by an agency of a determination made by the agency under Part 3 of the Act	\$39.00

Fees will be waived for disadvantaged persons, as set in the Freedom of Information Regulations. i.e. No fee is required for current concession holders or if payment of the fee would cause financial hardship. At all times Council retains a discretion to waive, reduce or remit a fee for any reason it thinks fit.

If, in the Council's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The Freedom of Information Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

Freedom of Information requests to the District Council of Kimba are to be addressed to:

Freedom of Information Officer
District Council of Kimba
PO Box 189
Kimba SA 5641

An FOI application form is available on Council's website. Alternatively, the form is available to be downloaded from the State Records of South Australia by clicking [here](#).

5 Amendment to Council records

Under the *Freedom of Information Act 1991*, persons may request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a person must complete and lodge with Council an application form as indicated above outlining the records that he/she wishes to inspect.

If it is found that these require amendment, details of the necessary changes are to be lodged with Council's Freedom of Information Officer. There are no fees or charges for the lodgement, or the first two hours of processing of this type of application and where there is a significant correction of personal records and the mistakes were not the applicant's, any fees and charges paid for the original application will be fully refunded.

Schedule 1 Committees of Council

Council committees and subsidiaries

Audit Committee
Australia Day and Other State Awards Selection Committee
Bushfire Management Advisory Committee
Emergency Management Team
Work Health and Safety Committee
Kimba Tourism Committee

External committees/boards/associations

Eyre Peninsula Local Government Association



Audit & Risk Committee Report to Council

Issued : October

2023

AUDIT & RISK COMMITTEE ANNUAL REPORT TO COUNCIL For the Year Ending 30 June 2023

Introduction

The Audit & Risk Committee has been formally appointed pursuant to the Local Government Act 1999 (the Act) and the Local Government (Financial Management) Regulations 2013.

The activities of the Audit & Risk Committee are governed by its Terms of Reference together with the Audit & Risk Committee work program which is updated after each meeting. These two documents ensure that Council and the Audit & Risk Committee meet legislative obligations together with many of the relevant best practice activities outlined in the LGA financial sustainability information papers.

This report provides a summary of activities undertaken by the Audit & Risk Committee for the year ending 30 June 2023.

Committee Membership and Meetings Attended

The 2022-23 Audit & Risk Committee is chaired by Mr Rob Donaldson with the other members being Deputy Mayor Megan Lienert, Cr Brian Cant, Cr Peta Willmott (until Nov 2022), Cr Anthony Scott (until Mar 23). Independent Members: Mr Ian Swan (from Mar 23) and Mr Phil Channon.

The Audit & Risk Committee met on four (4) occasions during the financial year.

Member	Meetings Attended
Deputy Mayor Megan Lienert	4
Cr Brian Cant	3
Cr Peta Willmott (until Nov 2022)	1
Mayor Dean Johnson (Ex-Officio)	3
Rob Donaldson (Independent Chair)	4
Phil Channon (Independent Person)	3
Ian Swan (Independent Person)(from Mar 2023)	2
Cr Anthony Scott (until Mar 2023)	1

Council has appointed two persons independent from Council as well as the Independent Chair of the Audit & Risk Committee in line with sector wide best practice.

Council’s Financial Advisor, Chief Executive Officer and relevant Senior Staff also attend each Committee meeting.

Activities

The following table summarises the work undertaken at each of the Audit & Risk Committee meetings held during the year ending 30 June 2023.

The Committee presents advice and recommendations to Council and/or Senior Staff as and when required.

October 2022 – Agenda Items
Zoom Meeting with the Auditors
Draft Annual Financial Statements 2021-22
Audit Committee Work Program 2022 Update
Certification of Auditor Independence
Authority to Certify Annual Financial Statements 2021-22
Audit Committee Annual Report to Council 2021-22
Review of Audit Committee Terms of Reference
Review of Council Policies
Storm Damage – January 2022
December 2022 – Agenda Items
Updated Long Term Financial Plan – 2023-32
Report on Financial Results 2021-22
Audit Committee Work Program 2022 Update
Internal Controls Assessment
Review of Audit Committee Terms of Reference
Risk Management Systems
2022-23 Budget Review #1
Audit Committee Work Program and Meeting Cycle 2023
Review of Council Policies
Storm Damage – January 2022
March 2023 – Agenda Items
Audit & Risk Committee Processes
Audit & Risk Committee Work Program 2023 Update

2022-23 Budget Review #2a
Annual Business Plan and Budget Process 2023-24
Internal Controls Assessment
Internal Control Framework
Review of Council Policies
Local Government Advice Scheme
May 2023 – Agenda Items
Audit & Risk Committee Work Program 2023 Update
Draft 2023-24 Annual Business Plan and Budget
Local Government Reform Rating Review
2022-23 Budget Review #3
Internal Control Framework
2023 Interim Audit Report
Review of Council Policies
Review of Reserve Policy
Local Government Advice Scheme

Committee Member Training

Conflict of Interest training was scheduled and carried out for the 2022-23 financial year.

Audit & Risk Committee Training was also provided to the two new members of the Committee along with related Council staff.

Additional training and ongoing situational specific advice and training is provided to the Chair on an as needs basis.

Conclusion

The Audit & Risk Committee has maintained and appreciates a respectful and productive relationship with Council Staff, consultant advisors and the external auditor, focusing its deliberations on financial sustainability, compliance, due diligence, and risk management.

Rob Donaldson

Independent Audit Committee Chair

6 October 2023

ANNUAL REPORT

2022-2023

EYRE PENINSULA

REGIONAL ASSESSMENT PANEL



**THE CITY OF PORT LINCOLN, DISTRICT COUNCIL OF CEDUNA, DISTRICT COUNCIL OF CLEVE,
DISTRICT COUNCIL OF ELLISTON, DISTRICT COUNCIL OF FRANKLIN HARBOUR, DISTRICT
COUNCIL OF KIMBA, DISTRICT COUNCIL OF LOWER EYRE PENINSULA, DISTRICT COUNCIL OF
STREAKY BAY, DISTRICT COUNCIL OF TUMBY BAY AND WUDINNA DISTRICT COUNCIL**

ANNUAL REPORT

The Eyre Peninsula Regional Assessment Panel (EPRAP) Terms of Reference requires the Assessment Manager to present an annual report detailing the EPRAP's activities to each of the member Councils, before 30 September each year.

This report provides details of the activities of the EPRAP for the preceding financial year, being from 1 July 2022 until 30 June 2023. The member Councils have been operational under the new planning system (under the Planning Development and Infrastructure Act 2016 [PDI Act]) for approximately three years. Phase 2 Councils commenced on 31 July 2020, whilst Port Lincoln as a Phase 3 Council became operational on 19 March 2021.

Governance matters

Throughout the reporting period the following governance matters were addressed:

- Reappointment of current Panel Members for a further term of two (2) years until July 2025.
- Provided comment in respect of the Ministers review of the Planning, Development and Infrastructure Act 2016 (PDI Act).
- Change of Minute Secretary from to Gaye Scholz.
- Appointment of Ben Green as Regional Assessment Manager for a five (5) year period.
 - Acceptance of Ben Green to be a member of the Local Government Assessment Managers Forum who meet every 3 months and share information across South Australia.
- Adoption of a standard EPRAP Report Template and best practice set of Conditions and Notes.
- Sought legal advice in relation to assessment and determination of DA's while "on hold".
- Commitment from the 10 Eyre Peninsula Councils to ensure the Regional Assessment Manager (or appropriate Delegate) physically inspect every Item on the EPRAP Agenda prior to the Panel Meeting.
- Resignation of Jodie Isle as Panel Member (effective 30 June 2023).
- Appointment of Stewart Payne as Panel Member (effective 1 July 2023).
- Appointment of Andrew Humby as Deputy Panel Member (effective 1 July 2023)
- Primary and Ordinary returns

EPRAP Membership

The EPRAP membership was comprised of five panel members as per the below:

- Rob Donaldson – Presiding Member
- Alex Mackenzie – Independent Member
- Cheryle Pedler – Independent Member
- Darren Starr – Independent Member
- Jodie Isle – Independent Member

Meeting Attendance

The EPRAP held its first meeting for this reporting period on 8 August 2022 and discussed and resolved administrative matters relating to the ongoing operation of the Panel. Five subsequent meetings (6 in total) were held by the Panel during the reporting period, with a total of 22 development applications considered, with three development applications lodged under the Development Act 1993 and the remaining nineteen development applications lodged under the PDI Act 2016.

All panel meetings have been and will continue to be held in a hybrid format with attendance by Panel members, Council staff, consultants, applicants and representors either in the City of Port Lincoln Council Chamber or electronically via Zoom teleconference to ensure continuity of meetings.

Panel members' attendance at meetings throughout the reporting period is summarised in the following table:

Member	Meetings Eligible to Attend	Meetings Attended
Rob Donaldson	6	6
Alex Mackenzie	6	5
Cheryle Pedler	6	5
Darren Starr	6	6
Jodie Isle	6	5

Reviews

There were no requests for a Review of the Assessment Managers decision to the EPRAP during the reporting period.

Appeals

There were no appeals lodged against determinations made by the EPRAP during the reporting period.

Statistical Snapshot

Attachment 1 of this report provides a statistical snapshot of development applications lodged across the ten Council areas during the reporting period. Not all of the data is specifically relevant to the operations of the Panel and it is provided for information purposes only.

The EPRAP is the relevant authority for performance assessed forms of development where public notification is required. Where no representations are received or where no representors wish to be heard in support of their submission, delegations and sub-delegations are in place that allow the Regional Assessment Manager (RAM) and/or consultants to make determinations on these applications under delegated authority (subject to any other conditions/limitations applying to the Instrument of Delegation).

There were a total of 62 applications across the ten member Councils for which the EPRAP was determined as the relevant authority (or 8.55% of the total applications, up from 7.75% in 2021/22), and 26 of those were determined by the RAM or sub-delegate exercising authority delegated by the Panel. Of the 22 applications that were heard by the panel, 19 decisions were carried as per the recommendation, 1 was deferred and 2 decisions supported an alternate recommendation. The remaining applications – over 90% of all DAs - were determined by the RAM (or delegate), Private Certifier (thirty five) or State Planning Commission (only one).

The following key points from the data are noted:

- No development applications lodged for Restricted forms of development
- 35 (4.83%) approvals were granted by a private certifier

- DC Lower Eyre Council and City of Port Lincoln accounted for almost 51% of DA's and 50% of the development value
- DC Ceduna only had 50 DA's lodged but with a value of \$32.79 million dollars. When added to DCLEP and CoPL, these three councils accounted for 57% of the DA volume and 70% of the regional development value.

Assessment Manager

The Regional Assessment Manager continues to be responsible for the ongoing governance and operations of the Panel.

In addition to providing a service to the Eyre Peninsula community and development industry as a whole, the Assessment Manager provided support, advice and guidance to Council staff and consultants engaged by each of the member Councils throughout the reporting period. A number of new delegates have also been vetted and appointed by the Assessment Manager across the Eyre Peninsula member Councils to assist with a growing number of more complex development proposals.

The Assessment Manager is the relevant authority for Deemed to Satisfy and Performance Assessed (where no public notification is required) forms of development, with delegations established to enable qualified staff or contracted consultant/s at each Council to assess and determine planning consent applications lodged within their respective Council areas.

Closure

The EPRAP had a productive third year of operation, considering and determining a number of diverse development applications on the Eyre Peninsula. I thank the Panel members for their knowledge and expertise across both development assessment matters and related administrative/governance arrangements.

Thanks is also extended to the relevant staff and consultants at the member Councils for their cooperation and participation that enabled the EPRAP to continue the success of its function and operation whilst constantly trying to evolve and improve.

A final thank you is also extended to Mr Matthew Morgan as the CEO of the host Council for his assistance in my role as the Regional Assessment Manager who has now moved on to a new challenge in his career.

Its been a productive year and a great experience for me personally. I look forward to the year ahead!

Regards



Ben Green
Regional Assessment Manager
Eyre Peninsula Regional Assessment Panel

29 September 2023

ATTACHMENT 1: EPRAP STATISTICS 01 JULY 2022 – 30 JUNE 2023

Applications Lodged per Council and Development Value

	DAs Lodged 2023	Das Lodged 2022	Total Development (millions) 2023 / 2022	Cost
DC Ceduna	50	87	\$32.79	\$27.59
DC Cleve	41	29	\$7.92	\$1.10
DC Elliston	41	34	\$6.92	\$5.13
DC Franklin Harbour	35	34	\$3.63	\$4.05
DC Kimba	24	21	\$3.85	\$0.50
Lower Eyre Council	201	203	\$33.36	\$33.31
DC Tumby Bay	89	122	\$12.58	\$12.75
DC Streaky Bay	82	85	\$12.27	\$12/26
Wudinna DC	24	19	\$3.32	\$0.64
City of Port Lincoln	198	228	\$49.62	\$35.96
Total	785	862 (2022)	\$166.26	\$133.29 (2022)

Total Planning Consents Across all Councils by Development Category

Development Category	No.	%
Accepted	4	0.55%
Deemed to Satisfy	52	7.16%
Performance Assessed	670	92.29%
Exempt	0	0.00%
Restricted	0	0.00%
Total	726	100%
Notified	89	12.26%

Total Planning Consents Across all Councils by Relevant Authority

Relevant Authority	No.		%	
Assessment Manager	627		86.48%	
Regional Assessment Panel / No & % of Recommendations Supported	22	19	8.55%	86%
Accredited Professional	35		4.83%	
State Planning Commission	1		0.14%	
Total	725		100.0%	

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THANK YOU

22-23



Copies of the 2022-23 Annual Report can be accessed via Council's Website: www.kimba.sa.gov.au or hard copy editions can be collected from the Administration Office: 9 Cross Street, Kimba SA 5641.



District Council of
KIMBA
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