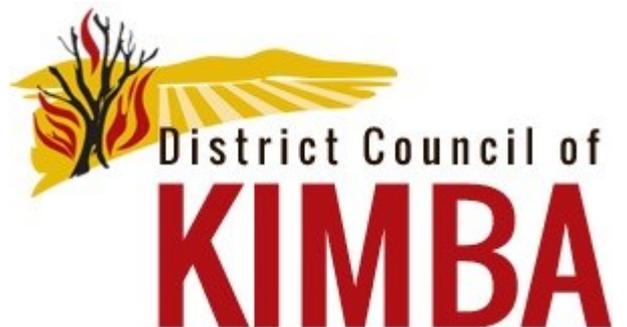


District Council of Kimba



2018 - 19 Annual Report

AND AUDITED FINANCIAL STATEMENTS



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MESSAGE FROM THE MAYOR

As the completion of four years in local government rolls around again, we bid farewell to two elected members and welcome two more in their place. I thank and acknowledge the significant contribution made by Cr Churchett and Cr Arcus to our council and by extension our community. It was pleasing to have ten nominations for the seven available positions showing yet again, what a passionate and committed community we have.



Congratulations and welcome Cr Willmott and Cr Harris to our team; we look forward to your input and representation during this term. My final comment on the election is to yet again congratulate our wonderful community in achieving the highest participation result across our entire state. An impressive 81.02% of eligible voters turned out and were involved in democratically electing our council. What a fantastic and commendable effort.

The past year has seen an impressive array of projects completed and I want to take this opportunity to thank and acknowledge our amazing team that, with a huge workload and competing time pressures, completed all on time and within approved budgets. We finished what is now one of the best playground facilities in the state. Installed a jumping pillow, all abilities playground, including shade structures, finished with fencing, furniture and solar lighting. It is a joy and delight to see not just children but entire families, whether locals or visitors enjoying this space. We introduced Wi-Fi hotspots to many of our tourist areas and participated wholeheartedly in a Community and Economic Development Strategy with a series of workshops and events over several months.

Council was proud to host what many have said is the best Eyre Peninsula Local Government Association Conference in recent history. Our community rallied and put on a truly memorable event, that showcased our town and our community beautifully. With the conference proper being held in our newly refurbished Institute and the official dinner at the Football and Netball club, many of our EP cousins were left in awe of our facilities and I know many returned to their own council areas with ideas and inspiration from Kimba.

Rounding out the year we finished two incredibly ambitious projects, being the Roora Dam Stormwater Catchment project and the Swimming Pool building and surrounds project. A combined \$1M in funding were completed on time as part of the Drought Communities Programme and will see benefit for our community for decades to come. There is so much to be proud of both for our council and for our community. Thank you one and all as we renew our vigor for another great year ahead,

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

Mayor Dean Johnson



CHIEF EXECUTIVE OFFICER REPORT



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 2018-19 year was no exception. I look back and see everything we have accomplished and know that this could not have happened without a progressive Council, a dedicated team of staff and management. I would like to thank them all for the ongoing commitment which makes my role that much easier. This year saw the roll out of Local Government Elections in November of 2018. I would like to express my thanks to our departing members, Cr Geoff Churchett and Cr Phil Arcus for their contribution during their time with Council. I welcome the appointment of Cr Peta Willmott and Cr Tom Harris 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 2018-19 and I would like to welcome Tyson Seal, Todd Brand and Emily Maxwell to the crew and I look forward to having them as valuable members of the employee group.

Council has been extremely successful in securing grant funding in 2018-19, which has allowed us to complete a number of major infrastructure projects. This presents challenges in managing not only employee resources but also completing projects within budgetary constraints. With strong financial and program management Council has closed out the 2018-19 year with an operating surplus of \$127,896 taking into account a total investment in asset construction, upgrades and renewals of \$2.6 million. With a year ending net financial liabilities ratio of -49% this concludes the financial period in a strong fiscal position whilst still allowing Council the capacity and flexibility to invest in future projects that may come to the forefront. Our Council also continues to receive positive feedback from residents and tourists alike and traditionally performs well in relation to anticipated outcomes.

Local Government as a sector has also faced a number of changes in the past 12 months. The introduction of the *Development, Planning and Infrastructure Act* in 2016 and its ongoing rollout has been a demanding process with further implementation still to come. Further legislative changes with the Public Interest Disclosure Act 2018 and the introduction of the *Landscape South Australia Bill 2019* into Parliament on 20 March 2019 is also included in the mix. In addition the emphasis on reform, and costs and efficiencies in Local Government continues with potential future changes facing all Council's in the year ahead. Council was excited to host the 82nd Eyre Peninsula Local Government Conference in February 2019, which received a number of accolades and showcased our town in a favourable light. Thank you to all Council employees and community members for their hard work in presenting our town at its best.

The year ahead will again be a busy one with both challenges and opportunities to be faced but I strongly believe our organisation is, as a whole, up to the task and I will work with Council to maintain positive relationships with both ratepayers and residents through a strong leadership base and open communication to ensure the long term sustainability of our district.

A handwritten signature in black ink that reads "Deb Larwood".

Deb Larwood



WORKS MANAGER REPORT



The 2018-19 financial year has been a successful and productive year with a number of significant projects completed. Our staff continue to produce quality workmanship and show commitment to our community by continuing to provide and maintain community infrastructure.

Our workforce can hold their 'heads high' as we continue to receive many favourable comments on the work we are directly involved with. This is across the board, whether it be our road network or the quality of township upgrades, or the cleanliness and presentation of our amenities, all are something to be proud of.

The second half of the year saw a much drier period across the district. For this reason our grading was limited, as was our road construction, some of which has been deferred to the 2019/20 financial year. Harvest volumes were down which saw a reduced impact on our road network.

A number of significant projects were completed, several of these had received external grant funding.

- Roora Water Catchment Project – which included the laying of 40,000m² of Geoguard.
- Kimba Swimming Pool Change Rooms upgrade
- Recreation Reserve Amenities Block
- Town hall upgrade
- Kimba Pioneer Memorial Village – 2 new units
- Kimba Terrace paving
- Recreation Reserve road sealing and roundabout installation
- Road maintenance and re-sheeting

Along with the projects completed, staff continue to provide a wide range of other services to the community. These include waste collection and disposal, parks and footways maintenance, stormwater and wastewater maintenance and sealed road maintenance, to name a few.

I would like to take this opportunity to thank Senior Management, Elected Members and all staff in their dedication to the community and providing such a productive work environment.



A handwritten signature in black ink, which appears to be 'Michael Inglis'.

Michael Inglis



OUR STRATEGIC DIRECTION

OUR VISION

A sustainable, progressive and viable Council committed to building the prosperity and vitality of the Kimba community in a quality environment.

OUR MISSION

As a legislated business, the District Council of Kimba aims to provide leadership, representation, advocacy and prudent management for its communities and visitors, and to work with them to identify asset needs and improve services.

OUR VALUES

The values and principles which guide all decisions of Council and which are reflected in the Strategic Management Plan can be summarised as follows

- We will deliver quality and progressive Council services and programs;
- We will facilitate a growing and sustainable economy and employment base to ensure the long-term survival and prosperity of the community;
- We promote a cohesive and dynamic rural community;
- We promote a stable and cohesive Council and organisation;
- We will maintain excellent relationships with the community through open communication and consultation;
- We preserve and enhance our heritage and the environment; and
- We will ensure the long-term financial security of the Council through excellent forward planning and management.



OUR ELECTED MEMBERS

Mayor

DN Johnson

PO Box 209
Kimba SA 5641
Tel: (08) 8627 2442
Fax: (08) 8627 2566
Mobile: 0427 619 815
Email:

dean.johnson@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$20,466.46
Attended 12/12 Council meetings



Deputy Mayor

AM Lienert

PO Box 449
Kimba SA 5641
Tel: (08) 8627 4042
Fax: (08) 8627 4082
Mobile: 0428 274 042
Email:

megan.lienert@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$8,694.69
Attended 12/12 Council meetings



Councillor

BS Cant

PMB 4
Cleve SA 5640
Tel: (08) 8627 5012
Fax: (08) 8627 5082
Mobile: 0427 275 012
Email:

brian.cant@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$6,454.40
Attended 12/12 Council meetings



Councillor

Graeme Baldock

PO Box 460
Kimba SA 5641
Tel: (08) 8627 4056
Fax: (08) 8627 4094
Mobile: 0427 3274 056
Email:

graeme.baldock@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$7,205.72
Attended 12/12 Council meetings



Councillor

PT Arcus

PO Box 526
Kimba SA 5641

Mobile: 0448 908 363
Email:

phil.arcus@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$2,971.50
Attended 3/4 Council meetings



Councillor

GJ Churchett

PO Box
Kimba SA 5641

Mobile: 0427 951 958
Email:

geoff.churchett@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$3,906.12
Attended 1/4 Council meetings



Councillor

PS Rayson

PO Box 39
Kimba SA 5641
Tel: (08) 8627 8070



Mobile: 0428 278 070

Email:

peter.rayson@members.kimba.sa.gov.au

Allowance &

Reimbursement: \$5,756.96

Attended 12/12 Council meetings

Councillor

Peta Willmott

PO Box
Kimba SA 5641
Tel: (08) 8681 7032



Mobile: 0429 817 032

Email:

peta.willmott@members.kimba.sa.gov.au

Allowance &

Reimbursement: \$3,539.48

Attended 8/8 Council meetings

Councillor

Tom Harris

PO Box 39
Kimba SA 5641
Tel: (08) 8627 2263



Mobile: 0428 272 266

Email:

tom.harris@members.kimba.sa.gov.au

Allowance &

Reimbursement: \$1,625.00

Attended 7/8 Council meetings



Senior Management and Elected Members



COUNCIL REPRESENTATION

TRAINING AND DEVELOPMENT FOR ELECTED MEMBERS

Elected Members were provided with the opportunity to undertake a number of training and development opportunities during the 2018-19 financial year. The majority of the training opportunities were provided through the Local Government Association of South Australia. Elected Members also had opportunities to attend conferences and other professional development subject to approval by Council.

COUNCIL REPRESENTATION ON OTHER BODIES

- **Local Government Association of South Australia**
Mayor DN Johnson, Deputy Mayor GJ Baldock (until November 2018) and Deputy Mayor AM Lienert (proxies)
- **Eyre Peninsula Local Government Association**
Mayor DN Johnson, Deputy Mayor AM Lienert (Proxy)
- **Regional Development Assessment Panel**
Councillor BS Cant
- **Kimba Area School Community Library board**
Mayor DN Johnson
- **Kimba Area School Governing Council**
Deputy Mayor AM Lienert
- **Kimba Community Development Group**
Councillor Arcus (until November 2018) Councillor P Willmott (from November 2018)

REPRESENTATION ON COUNCIL COMMITTEES

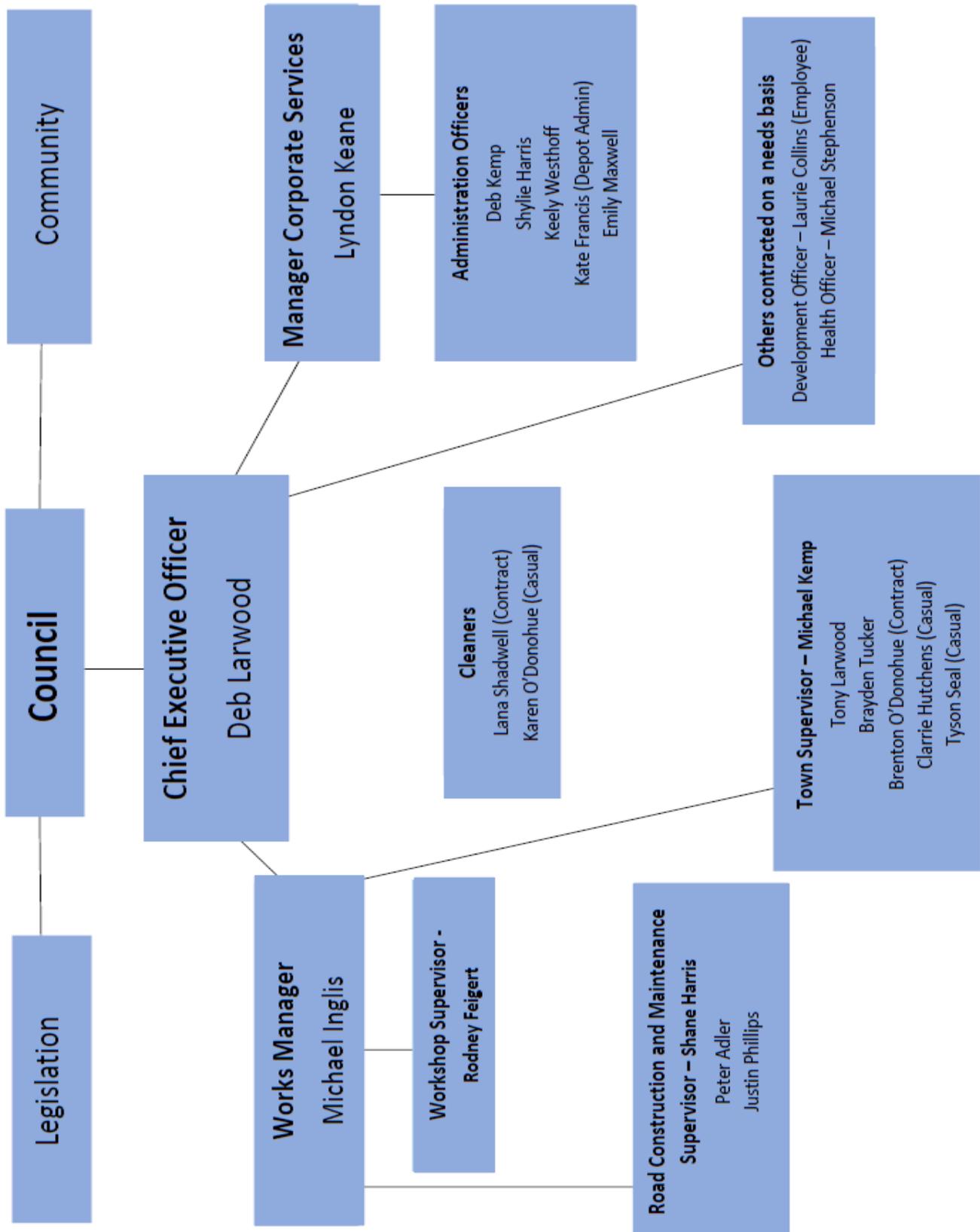
The following Council committees operated during the 2018-19 financial year pursuant to sections 41 and 126 of the *Local Government Act 1999*.

- **Audit Committee**
Mayor DN Johnson, Deputy Mayor AM Lienert, Councillor PT Arcus (until November 2018), Mr J Ewen (Independent Member), Councillor P Willmott (Independent Chair until December 2018), Councillor BS Cant, D Larwood (advisory staff) and L Keane
NB: Independent Member paid retainer of \$2,000 per annum to attend minimum of four Audit Committee meetings.
- **Kimba Tourism Committee**
Councillor GJ Churchett (until November 2018), Councillor PT Arcus (until November 2018), Mrs K Cliff, Mrs P Beinke, Mrs H Baldock, Mrs S Woolford, Mrs M Lienert, Councillor P Willmott (from November 2018), Councillor P Rayson (Chair from November 2018), Mayor DN Johnson, D Larwood (advisory staff), L Keane
- **Australia Day Awards Selection Committee**
Councillor GJ Churchett (until November 2018), Councillor PT Arcus (until November 2018), Councillor T Harris (from November 2018), Deputy Mayor AM Lienert (from November 2018), Mr C Powell (Chair from December 2018), Mrs S Woolford, Mrs M Stutley, Mr T Rowe (until October 2018), Mr H Whitwell (until October 2018), W Schmidt (from October 2018) D Larwood (advisory staff), L Keane, K Westhoff
- **Bushfire Prevention Advisory Committee**
Councillor BS Cant (Chair), Councillor GJ Baldock, Mr T Baldock (Caralue Deputy Group Officer), Mr A Cant (Waddikee Brigade Captain), Mr A Murdock (Yalanda James Captain), Mr D Hunt (Buckleboo Brigade Captain until September 2018), Mr D Woolford (Buckleboo Brigade Captain), Mr T Clifford (Kimba Brigade Captain), Mr I Davey (Caralue Deputy Group Officer), Mr G Kosminski (Regional Prevention Officer), M Kemp (Fire Prevention Officer), M Inglis (Works Manager) and D Larwood (CEO)



OUR PEOPLE

DISTRICT COUNCIL OF KIMBA ORGANISATIONAL STRUCTURE



CORPORATE SERVICES AND 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 and Properties
- Policy and Decision Implementation
- Health Inspection and Public Health
- Work, Health and Safety
- Risk Management
- Legislation and Legal
- Research and Records Management
- Elections
- Aged Accommodation Rentals
- Public Relations
- Insurance
- Emergency Services
- Sport and Recreation
- Asset Management
- Payroll
- Cemetery
- Building and Planning Applications, Approvals and Inspections
- Customer Service Centre
- Animal Management Registrations (via Dogs and Cats Online)

WORKS DEPARTMENT

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



GOVERNANCE INFORMATION

ELECTORAL REPRESENTATION

Council is a democratically elected body comprising seven Elected Members, with the Principal Member being the Mayor, who is elected by Council. 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 currently has 799 electors on the House of Assembly and Voters Rolls. Elector representation quotas for the 2018-19 financial year, as supplied by the Local Government Association of South Australia, for like councils for the period are:

COUNCIL	ELEGIBLE ELECTORS	ELECTED MEMBERS	QUOTA
Cleve	1,232	7	176
Elliston	715	8	89
The Flinders Ranges	1,169	9	129
Franklin Harbour	893	6	148
Karoonda East Murray	741	7	105
Kimba	799	7	114
Orroroo Carrieton	674	6	112
Peterborough	1,210	9	134
Robe	1,203	7	171
Wudinna	837	7	119

Pursuant to section 12(4) of the *Local Government Act 1999*, a review of Council composition and wards will be undertaken prior to November 2022 at a time to be determined by the Minister and published in the South Australian Government Gazette.

COMPETITIVE TENDER ARRANGEMENTS

Pursuant to section 49 of the *Local Government Act 1999*, Council has a Contracts, Tenders and Purchasing Policy which was reviewed and adopted at the Ordinary Meeting of Council on May 8, 2019. This policy is available for viewing or purchase at the Council office during business hours, and is scheduled for review in May 2020.

COUNCIL AUDIT ARRANGEMENTS

Council is provided with independent audit services by Dean Newbery and Partners, which has been appointed until the conclusion of the 2019-20 financial year. Audit expenditure incurred by Council for the 2018-19 financial year was \$17,690.



GOVERNANCE INFORMATION

COUNCIL TRAVEL COSTS

At the Ordinary Meeting of Council held on February 14, 2018 it was resolved to publish the costs incurred for Elected Members and Senior Management during the past 12 months on overseas and interstate travel, and intrastate travel for events such as professional development and conferences in the Annual Report. While there is currently no statutory obligation to do so, Council believes that publishing the information promotes transparent, accountable leadership and open communication with ratepayers. For the 2018-19 financial year, this expenditure was \$18,084 GST inclusive which included nil overseas travel, and one interstate trip for the Mayor, Deputy Mayor and Chief Executive Officer to attend the 2019 National General Assembly of Local Government.

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, 2019, Council received one application.**

Council's current Freedom of Information Statement (**Appendix 3**) was adopted on March 13, 2019 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 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, 2019, Council received one application for an internal review of decision in regard to resolution 108.2018, the decision for Council to facilitate a ballot on behalf of the Minister for Resources and Northern Australia as part of the National Radioactive Waste Management Facility site selection process. The independent panel that investigated the request presented its final report at a Special Meeting of Council on October 31, 2018, and found "Council's decision was reasonable and appropriate in the circumstances in which it was made".

COMMUNITY LAND MANAGEMENT PLANS

All land except roads held as at January 1, 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, and the next review will be undertaken in 2019-20.



GOVERNANCE INFORMATION

NATIONAL COMPETITION POLICY

Principles of competitive neutrality are designed to neutralise 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 2018-19, 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, 2019, 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* require 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

- Elected Members Register of Interests;
- Elected Members Register of Allowances and Benefits;
- Officers Register of Remuneration, Salaries and Benefits (Register of Salaries);
- Officers Register of Interests;
- Elected Members and Officers Register of Gifts and Benefits;
- Campaign Donations and Expenses Returns;
- Schedule of Fees and Charges;
- Register of Community Land; and
- Register of Public Roads.

LIST OF CODES OF CONDUCT AND PRACTICES

- Code of Conduct for Council Members;
- Code of Conduct for Council Employees; and
- Code of Practice for Access to Meetings and Documents.

COMPLAINT/SERVICE REQUEST LEVELS

During the 2018-19 financial year, Council received 205 complaints and service requests from the community, all of which had been actioned. While the overwhelming majority of these were service requests, two pertained to animal management complaints.

Council received zero complaints about local nuisance and litter control for the 12 months ending June 30, 2019.



GOVERNANCE INFORMATION

REGIONAL SUBSIDIARIES OF COUNCIL

Council is currently a member of a regional subsidiary that falls within definition and provisions of section 43 of the *Local Government Act 1999*, being the Eyre Peninsula Local Government Association. This regional subsidiary has produced its own Annual Report for the 2018-19 financial year, which is appended (**Appendix 2**) to this report pursuant to clause 1(ha) of Schedule 4 of the *Local Government Act 1999*. This document is also available for inspection at the Council office.

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, 2018 to June 30, 2019 is appended to this report as **Appendix 1**.

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 s 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 ss 90(2), 91(7), namely:

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

- Total number of orders made under s 90(2) of the Act in the financial year;
- The date and subject of each order within the ambit of s 90(2); and
- In relation to s 90(3) paragraphs (a) – (na), the number of times in the financial year that an order was made under s 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 s 91(7).



GOVERNANCE INFORMATION

RESOLUTION NUMBER	RESOLUTION DATE	TOPIC/BASIS FOR CONFIDENTIALITY	DECISION STATUS
216.2018 217.2018	29/08/2018	Barngarla Aboriginal Determination Corporation v District Council of Kimba <i>ss 90(3)(g), (h)</i>	To be reviewed in August 2019 (12 months) and at least annually thereafter in accordance with the Act.
213.2018	08/08/2018	State Local Government Infrastructure Partnership <i>ss 90(3)(d)(i), (h)</i>	To be reviewed in August 2019 (12 months) and at least annually thereafter in accordance with the Act.
37.2019	13/03/2019	Replacement of Council Fi- nancial & Property Manage- ment System <i>ss 90(3)(d)(i)</i>	To be reviewed in March 2019 (12 months) and at least annually thereafter in accordance with the Act.
54.2019	10/04/2019	CEO Package <i>ss 90(3)(a), (e)</i>	To be reviewed in April 2020 (12 months) and at least annually thereafter in accordance with the Act.



GOVERNANCE INFORMATION

MANAGEMENT AND 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, Manager Corporate Services and Works Manager.

Chief Executive Officer (contract)

Salary: \$150,995.92

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

Works Manager (contract)

Salary: \$107,869.84

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

Manager Corporate Services (contract)

Salary: \$107,869.84

Telephone: Up to \$2,000 per annum

Annual clothing allowance: \$450

Membership of professional body: \$300 per annum

Professional development: \$5,000 per annum

Rental subsidy: \$5,200 per annum



GOVERNANCE INFORMATION

HUMAN RESOURCES AND 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 legislative 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 Mrs Deb 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 EEO policy.



GOVERNANCE INFORMATION

STRATEGIC ACHIEVEMENTS FOR 2018-19

Council's 2016-20 Strategic Management Plan sets out five major goals that underpin the way forward for Council, being Infrastructure, Economy, Built and Natural Environment, Community and 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 undertake a comprehensive review of the plan within two years after each general election. It is envisaged that this review will take place during the 2018-19 financial year, following the November 2018 South Australian Council elections.

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 dependent on ensuring that, on average over time, Council's expenses are at least matched by its revenue. In addition, Council seeks 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 2018-19 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 and Refuse Depot \$190,352
- Continued beautification of Memorial Gardens and maintenance of Hall \$97,923
- Maintenance of Parks, Gardens and Playgrounds \$85,122
- Maintenance of Recreation Reserve and Oval \$76,663
- Maintenance of Kimba Pioneer Memorial Village Units and surrounding grounds \$83,732
- Kerb and Water Table and Footways Maintenance \$44,884
- Road Maintenance \$439,050
- Road Re-sheeting and Road Resealing \$136,130
- Sealing of Recreation Reserve Road \$44,966
- Footways Construction \$13,364
- Cost of Maintaining Plant \$523,066
- Community Wastewater Management Scheme – Upgrade to Manholes \$77,855



**District Council of Kimba
General Purpose Financial Reports
for the year ended 30 June 2019**

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DISTRICT COUNCIL OF KIMBA
Annual Financial Statements
for the year ended 30 June 2019

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 2019 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

Date: 18th September 2019

District Council of Kimba
Statement of Comprehensive Income
for the year ended 30 June 2019

	Notes	2019 \$	2018 \$
INCOME			
Rates	2	1,819,706	1,755,887
Statutory charges	2	19,420	12,884
User charges	2	118,799	107,758
Grants, subsidies and contributions	2	1,747,240	1,972,870
Investment income	2	52,581	40,244
Reimbursements	2	595,401	206,732
Other income	2	129,125	96,539
Total Income		<u>4,482,272</u>	<u>4,192,914</u>
EXPENSES			
Employee costs	3	1,302,695	1,232,480
Materials, contracts & other expenses	3	2,206,198	1,656,006
Depreciation, amortisation & impairment	3	843,579	972,466
Finance costs	3	1,903	3,704
Total Expenses		<u>4,354,376</u>	<u>3,864,656</u>
OPERATING SURPLUS / (DEFICIT)		<u>127,896</u>	<u>328,258</u>
Asset disposal & fair value adjustments	4	(74,704)	(182,594)
Amounts received specifically for new or upgraded assets	2	689,284	622,990
Physical resources received free of charge	2	-	855,995
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		<u>742,476</u>	<u>1,624,649</u>
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	(1,813,809)	(328,540)
Total Other Comprehensive Income		<u>(1,813,809)</u>	<u>(328,540)</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,071,333)</u>	<u>1,296,109</u>
Share of Other Comprehensive Income Council		<u>(1,813,809)</u>	<u>(328,540)</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,071,333)</u>	<u>1,296,109</u>

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

District Council of Kimba
Statement of Financial Position
as at 30 June 2019

ASSETS	Notes	2019	2018
		\$	\$
Current Assets			
Cash and cash equivalents	5	2,427,468	3,561,060
Trade & other receivables	5	274,009	118,170
Inventories	5	140,102	49,524
		<u>2,841,579</u>	<u>3,728,754</u>
Total Current Assets		<u>2,841,579</u>	<u>3,728,754</u>
Non-current Assets			
Infrastructure, property, plant & equipment	7	38,869,921	38,790,298
Other non-current assets	6	70,045	301,988
		<u>38,939,966</u>	<u>39,092,286</u>
Total Non-current Assets		<u>38,939,966</u>	<u>39,092,286</u>
Total Assets		<u>41,781,545</u>	<u>42,821,040</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	121,439	99,880
Borrowings	8	12,797	24,350
Provisions	8	367,404	337,762
		<u>501,640</u>	<u>461,992</u>
Total Current Liabilities		<u>501,640</u>	<u>461,992</u>
Non-current Liabilities			
Borrowings	8	-	12,797
Provisions	8	7,750	2,763
		<u>7,750</u>	<u>15,560</u>
Total Non-current Liabilities		<u>7,750</u>	<u>15,560</u>
Total Liabilities		<u>509,390</u>	<u>477,552</u>
NET ASSETS		<u>41,272,155</u>	<u>42,343,488</u>
EQUITY			
Accumulated Surplus		14,649,316	13,901,624
Asset Revaluation Reserves	9	26,350,886	28,164,695
Other Reserves	9	271,953	277,169
TOTAL EQUITY		<u>41,272,155</u>	<u>42,343,488</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 2019

2019	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
		\$	\$	\$	\$
Balance at end of previous reporting period		13,901,624	28,164,695	277,169	42,343,488
Restated opening balance		13,901,624	28,164,695	277,169	42,343,488
Net Surplus / (Deficit) for Year		742,476	-	-	742,476
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	(1,813,809)	-	(1,813,809)
Transfers between reserves		5,216	-	(5,216)	-
Balance at end of period		14,649,316	26,350,886	271,953	41,272,155

2018	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
		\$	\$	\$	\$
Balance at end of previous reporting period		12,236,692	28,493,235	317,452	41,047,379
Restated opening balance		12,236,692	28,493,235	317,452	41,047,379
Net Surplus / (Deficit) for Year		1,624,649	-	-	1,624,649
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	(328,540)	-	(328,540)
Transfers between reserves		40,283	-	(40,283)	-
Balance at end of period		13,901,624	28,164,695	277,169	42,343,488

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 2019

	Notes	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		1,797,583	1,747,315
Fees & other charges		21,780	13,171
User charges		120,887	130,340
Investment receipts		60,437	44,916
Grants utilised for operating purposes		1,878,283	2,120,835
Reimbursements		599,142	257,947
Other revenues		548,996	188,112
<i>Payments:</i>			
Employee costs		(1,267,364)	(1,257,103)
Materials, contracts & other expenses		(2,976,388)	(1,882,755)
Finance payments		(2,109)	(3,897)
Net Cash provided by (or used in) Operating Activities	11	781,246	1,358,881
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		689,284	622,990
Sale of replaced assets		103,992	40,000
Repayments of loans by community groups		-	10,000
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(292,614)	(808,108)
Expenditure on new/upgraded assets		(2,391,150)	(160,557)
Net Cash provided by (or used in) Investing Activities		(1,890,488)	(295,675)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(24,350)	(22,782)
Net Cash provided by (or used in) Financing Activities		(24,350)	(22,782)
Net Increase (Decrease) in cash held		(1,133,592)	1,040,424
Cash & cash equivalents at beginning of period	11	3,561,060	2,520,636
Cash & cash equivalents at end of period	11	2,427,468	3,561,060

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 2019

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 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 14th August 2019.

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 this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$'0).

2 The Local Government Reporting Entity

The District Council of Kimba is incorporated under the SA Local Government Act 1999 and has its principal place of business at corner of Cross Street and West Terrace, Kimba. These 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.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance 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

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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 and Net Liabilities Ratio disclosed in Note 15 have also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

3.1 Construction Contracts

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. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

4 Cash, Cash Equivalents and other Financial Instruments

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.

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. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

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 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

6.2 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.

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

6.3 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.

6.4 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

6.5 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.

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value 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 assessed for impairment.

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 outflows 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.

6.7 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.

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

7.2 Payments Received in Advance & Deposits

Amounts 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

Loans 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 carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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	2.58% (2018, 3.46%)
Weighted average settlement period	1.61 years (2018, 1.91 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.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

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.

11 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2019 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
AASB 16	Leases
AASB 1058	Income of Not-for-Profit Entities

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 2014-10, AASB 2015-1, AASB 2015-2, AASB 2015-3, AASB 2015-4, AASB 2015-5, AASB 2015-6 and AASB 2015-7.

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

(Standards not affecting local government have been excluded from the above list.)

Council is of the view that other than AASB 16 and AASB 1058, none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

Accounting Standard AASB 16 Leases may have a material effect on the amounts disclosed in these reports, particularly in relation to Infrastructure, Property, Plant & Equipment, but does not commence until the 2019/20 financial period, and it is not Council's intention to adopt this Standard early.

Accounting Standard AASB 1058 Income of Not-for-Profit Entities may have a material effect on the amounts disclosed in these reports, particularly in relation to the timing of revenues from grants & subsidies, but does not commence until the 2019/20 financial period, and it is not Council's intention to adopt this Standard early.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME

	Notes	2019 \$	2018 \$
RATES REVENUES			
<u>General Rates</u>		1,592,326	1,537,854
Less: Mandatory rebates		(16,629)	(15,602)
Less: Discretionary rebates, remissions & write offs		(4,604)	(4,576)
		<u>1,571,092</u>	<u>1,517,676</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		69,808	66,377
Waste collection		69,930	64,430
Community wastewater management systems		102,250	98,160
		<u>241,988</u>	<u>228,967</u>
<u>Other Charges</u>			
Penalties for late payment		6,854	9,537
		<u>6,854</u>	<u>9,537</u>
Less: Discretionary rebates, remissions & write offs		(227)	(293)
		<u>1,819,706</u>	<u>1,755,887</u>
STATUTORY CHARGES			
Development Act fees		5,324	5,479
Town planning fees		4,713	3,297
Animal registration fees & fines		9,383	4,108
		<u>19,420</u>	<u>12,884</u>
USER CHARGES			
Cemetery fees		9,411	8,397
Aged Care Cottages		39,190	41,815
Recreation Reserve		8,540	7,098
Hall & equipment hire		6,087	5,129
Section 224 Lease		24,000	24,000
Health Centre		-	1,050
Waste Management		18,762	16,928
Sundry		12,809	3,341
		<u>118,799</u>	<u>107,758</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME (con't)

INVESTMENT INCOME	Notes	2019 \$	2018 \$
Interest on investments:			
Local Government Finance Authority		52,581	40,225
Banks & other		-	19
		<u>52,581</u>	<u>40,244</u>
REIMBURSEMENTS			
- Water Sales		47,050	16,268
- Private Works		107,902	94,083
- Waste Receival		36,750	-
- Building Officer		8,327	12,115
- Other		395,372	84,266
		<u>595,401</u>	<u>206,732</u>
OTHER INCOME			
Recreation Reserve Donations		13,804	11,177
Workers Compensation Scheme		11,295	7,808
Sundry		104,025	77,554
		<u>129,125</u>	<u>96,539</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		689,284	622,990
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		1,269,901	1,310,165
Roads to Recovery		-	433,078
Supplementary Road Funding		454,329	151,453
Library & Communications		3,010	3,125
Community Benefits Program		-	69,799
Sundry		20,000	5,250
		<u>1,747,240</u>	<u>1,972,870</u>
		<u>2,436,524</u>	<u>2,595,860</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		689,284	828,795
State government		1,747,240	1,767,065
		<u>2,436,524</u>	<u>2,595,860</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME (con't)

	Notes	2019 \$	2018 \$
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
Stormwater Drainage		-	844,098
Town Roads - Recreation Reserve		-	11,897
TOTAL PHYSICAL RESOURCES RECEIVED		-	855,995

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE

	Notes	2019 \$	2018 \$
EMPLOYEE COSTS			
Salaries and Wages		1,209,768	1,077,193
Employee leave expense		179,461	135,496
Superannuation - defined contribution plan contributions	18	59,237	61,007
Superannuation - defined benefit plan contributions	18	52,509	47,632
Workers' Compensation Insurance		29,735	32,253
Other		26,331	20,530
Less: Capitalised and distributed costs		(254,346)	(141,631)
Total Operating Employee Costs		<u>1,302,695</u>	<u>1,232,480</u>
 Total Number of Employees		 16	 16
<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		17,690	17,640
Elected members' expenses		114,068	98,818
Election expenses		30,431	5,104
Subtotal - Prescribed Expenses		<u>162,189</u>	<u>121,562</u>
 <u>Other Materials, Contracts & Expenses</u>			
Contractors		1,163,931	608,958
Energy		65,988	57,817
Materials		417,809	515,913
Legal Expenses		38,116	37,059
Levies paid to government - NRM levy		67,745	63,981
Subscriptions		26,467	26,043
Library Costs		15,335	15,853
Plant Registrations and Insurances		47,800	48,707
Insurances		25,539	24,977
Refuse Site		24,275	20,355
Fringe Benefits Tax		10,853	11,069
Donations		41,552	16,159
Sundry		325,782	294,687
Less Capitalised and distributed costs		(227,182)	(207,134)
Subtotal - Other Materials, Contracts & Expenses		<u>2,044,010</u>	<u>1,534,444</u>
		<u>2,206,198</u>	<u>1,656,006</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE con't

	2019	2018
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Plant & Equipment	159,386	161,845
Office Equipment & Furniture	4,721	6,339
Buildings & Other Structures	133,867	278,572
Transport	-	-
- Town Roads	28,636	29,339
- Rural Roads Unsealed	235,969	226,688
- Rural Roads Sealed	195,988	195,987
- Footpaths & Kerbing	50,983	49,303
CWMS	40,858	36,231
Stormwater & Drainage	16,522	16,522
Other	14,156	13,838
	<u>881,086</u>	<u>1,014,664</u>
Less: Capitalised and distributed costs	<u>(37,507)</u>	<u>(42,198)</u>
	<u>843,579</u>	<u>972,466</u>
FINANCE COSTS		
Interest on overdraft and short-term drawdown	-	200
Interest on Loans	1,903	3,504
	<u>1,903</u>	<u>3,704</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2019 \$	2018 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		103,992	40,000
Less: Carrying amount of assets sold		178,696	222,594
Gain (Loss) on disposal		<u>(74,704)</u>	<u>(182,594)</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		<u>(74,704)</u>	<u>(182,594)</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 5 - CURRENT ASSETS

	Notes	2019 \$	2018 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		117,399	35,467
Deposits at Call		2,310,069	3,525,593
		<u>2,427,468</u>	<u>3,561,060</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		67,420	45,297
Accrued Revenues		2,288	10,144
Debtors - general		124,938	11,863
GST Recoupment		8,696	7,704
Prepayments		70,667	43,162
		<u>274,009</u>	<u>118,170</u>
INVENTORIES			
Stores & Materials		140,102	49,524
		<u>140,102</u>	<u>49,524</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS	Notes	2019	2018
		\$	\$
Capital Works-in-Progress		<u>70,045</u>	<u>301,988</u>
		<u>70,045</u>	<u>301,988</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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

Fair Value Level	2018 \$'000				2019 \$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Plant & Equipment	2,105,500	341,156	(418,766)	2,027,890	2,105,500	633,538	(551,902)	2,187,136
Office Equipment & Furniture	-	113,142	(63,883)	49,259	-	112,997	(67,067)	45,930
Buildings & Other Structures	8,436,516	169,902	(4,523,545)	4,082,873	-	-	-	-
Buildings & Other Structures	4,934,914	25,614	(2,759,721)	2,200,807	9,044,235	1,065,796	(3,792,428)	6,317,603
Transport	-	-	-	-	-	-	-	-
- Town Roads	1,410,414	261,006	(451,133)	1,220,287	1,410,414	305,971	(479,769)	1,236,616
- Rural Roads Unsealed	12,355,457	1,523,532	(2,458,257)	11,420,732	13,579,148	305,971	(2,660,053)	11,225,066
- Rural Roads Sealed	10,015,873	1,147,531	(2,152,321)	9,011,083	10,015,873	1,147,531	(2,348,309)	8,815,095
- Footpaths & Kerbing	3,510,952	147,709	(883,364)	2,775,297	3,510,952	161,075	(934,347)	2,737,680
Land	1,614,906	-	-	1,614,906	1,785,650	-	-	1,785,650
Land	1,098,979	-	-	1,098,979	-	-	-	-
CWMS	3,351,171	60,968	(1,360,362)	2,051,777	3,351,171	138,823	(1,401,220)	2,088,774
Stormwater & Drainage	1,323,108	-	(276,806)	1,046,302	1,323,108	756,454	(293,328)	1,786,234
Other	185,063	76,463	(71,420)	190,106	185,063	544,650	(85,576)	644,137
Total IPP&E	50,342,853	3,867,023	(15,419,578)	38,790,298	46,311,114	5,172,806	(12,613,999)	38,869,921
Comparatives	48,866,759	3,934,289	14,082,044	38,719,004	50,342,853	3,867,023	(15,419,578)	38,790,298

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 2019

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	CARRYING AMOUNT MOVEMENTS DURING YEAR										2019 \$		
		2018 \$		\$									Net Revaluation	Carrying Amount
		Carrying Amount		Disposals	Depreciation	In	Out	Transfers	Depreciation	Revaluations				
Plant & Equipment		2,027,890	42,382	(63,750)	(159,386)	-	-	-	-	-	-	-	-	2,187,136
Office Equipment & Furniture		49,259	-	(6,684)	(4,721)	-	-	-	-	-	-	-	-	45,930
Buildings & Other Structures	2	4,082,873	-	-	-	-	-	-	-	(4,082,873)	-	-	-	-
Buildings & Other Structures	3	2,200,807	1,065,796	(12,432)	(133,867)	4,082,873	-	-	-	-	-	(885,574)	-	6,317,603
Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
- Town Roads	3	1,220,287	44,965	-	(28,636)	-	-	-	-	-	-	-	-	1,236,616
- Rural Roads Unsealed	3	11,420,732	-	(95,830)	(235,969)	-	-	-	-	-	-	-	-	11,225,066
- Rural Roads Sealed	3	9,011,083	-	-	(195,988)	-	-	-	-	-	-	-	-	8,815,095
- Footpaths & Kerbing	3	2,775,297	13,366	-	(50,983)	-	-	-	-	-	-	-	-	2,737,680
Land	2	1,614,906	-	-	-	1,098,979	-	-	-	(1,098,979)	-	(928,235)	-	1,785,650
Land	3	1,098,979	-	-	-	-	-	-	-	-	-	-	-	-
CWMS	3	2,051,777	-	-	(40,858)	-	-	-	-	-	-	-	-	2,088,774
Stormwater & Drainage	3	1,046,302	756,454	-	(16,522)	-	-	-	-	-	-	-	-	1,786,234
Other		190,106	468,187	-	(14,156)	-	-	-	-	-	-	-	-	644,137
Total IPP&E		38,790,298	2,391,150	(178,696)	(881,086)	5,181,852	(5,181,852)	(1,813,809)	(328,540)	38,869,921				
Comparatives		38,719,004	1,016,552	(222,594)	(1,014,664)	908,977	(908,977)			38,790,298				

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 2019

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.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

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.

DISTRICT COUNCIL OF KIMBA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

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

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	35 to 210 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 – 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 2019

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 1997 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 (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Land & Land Improvements were revalued as at 1st July 2018 by Gayler Engineering.

Buildings & Other Structures

Buildings and other structures were revalued as at 1st July 2018 by Gayler Engineering.

Infrastructure

A desktop valuation was undertaken by Council officers in conjunction with RMBAS as at 1st July 2015 for Town Roads, Rural Roads Unsealed and Rural Roads Sealed. Transportation assets were condition assessed and revalued internally by Council officers and certified by external contactor Gayler Engineering at depreciated current replacement cost at the conclusion of the 2016-17 financial year. All acquisitions made after the respective dates of valuation are recorded at cost. A condition assessment revaluation of Footpaths and Kerbing was undertaken in the 2017-18 financial year internally by Council officers with the assistance of RMBVAS as at 1st July 2017.

Plant, Furniture & Equipment

These assets were revalued by Council officers through a comparative analysis of existing markets at written down current replacement costs as at 1st July 2016. All acquisitions made after the respective dates of valuation, are recorded at cost.

Office Equipment & Furniture

These assets are recognised on the cost basis.

Community Wastewater Management System (CWMS)

Community wastewater management system infrastructure was revalued at written down current replacement cost as at 1st July 2017 based on a condition assessment by an external contractor, Gayler Engineering, including stormwater drainage infrastructure. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater & Drainage

Stormwater & Drainage was revalued at written down current replacement cost as at 1st July 2017 based on a condition assessment by an external contractor, by Gayler Engineering.

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 2019

Note 8 - LIABILITIES

	Notes	2019		2018	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		113,318		91,785	
Payments received in advance		394	-	864	-
Accrued expenses - employee entitlements		7,619	-	6,917	-
Accrued expenses - other		108	-	314	-
		<u>121,439</u>	<u>-</u>	<u>99,880</u>	<u>-</u>
BORROWINGS					
Loans		12,797	-	24,350	12,797
		<u>12,797</u>	<u>-</u>	<u>24,350</u>	<u>12,797</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Employee entitlements (including oncosts)		367,404	7,750	337,762	2,763
		<u>367,404</u>	<u>7,750</u>	<u>337,762</u>	<u>2,763</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2018	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2019
Notes	\$	\$	\$	\$
Plant & Equipment	1,125,642	-	-	1,125,642
Buildings & Other Structures	7,452,332	(885,574)	-	6,566,758
Transport	13,588,334	-	-	13,588,334
Footpaths & Kerbing	1,712,096	-	-	1,712,096
Land	2,087,392	(928,235)	-	1,159,157
CWMS	2,198,899	-	-	2,198,899
TOTAL	28,164,695	(1,813,809)	-	26,350,886
Comparatives	28,493,235	(328,540)	-	28,164,695
OTHER RESERVES	1/7/2018	Transfers to Reserve	Transfers from Reserve	30/6/2019
CWMS Reserve	277,169	54,784	(60,000)	271,953
TOTAL OTHER RESERVES	277,169	54,784	(60,000)	271,953
Comparatives	317,452	4,717	(45,000)	277,169

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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.

CASH & FINANCIAL ASSETS	Notes	2019	2018
		\$	\$
Community Wastewater Management Scheme		271,953	277,169
		<u>271,953</u>	<u>277,169</u>
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		<u>271,953</u>	<u>277,169</u>

The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance.

<i>Bank Overdraft</i>	8	<u>100,000</u>	<u>100,000</u>
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District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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:

	Notes	2019 \$	2018 \$
Total cash & equivalent assets	5	2,427,468	3,561,060
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>2,427,468</u>	<u>3,561,060</u>

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

Net Surplus (Deficit)		742,476	1,624,649
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		843,579	972,466
Net increase (decrease) in unpaid employee benefits		35,331	(24,623)
Non-cash asset acquisitions		-	(855,995)
Grants for capital acquisitions treated as Investing Activity		(689,284)	(622,990)
Net (Gain) Loss on Disposals		74,704	182,594
		<u>1,006,806</u>	<u>1,276,101</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(155,839)	33,687
Net (increase) decrease in inventories		(90,578)	(1,955)
Net increase (decrease) in trade & other payables		20,857	51,048
Net Cash provided by (or used in) operations		<u>781,246</u>	<u>1,358,881</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical resources received free of charge	3	-	855,995
Amounts recognised in Income Statement		-	855,995
		-	<u>855,995</u>

(d) Financing Arrangements

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

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	42,000	42,000

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 2019

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	2019	2018	2019	2018
	2019	2018	2019	2018	2019	2018	\$	\$	\$	\$
Administration	2,728,722	2,655,091	906,347	762,756	1,822,375	1,892,335	1,269,901	1,310,165	2,884,524	4,188,353
Public Order & Safety	37,158	36,407	69,709	146,902	(32,551)	(110,495)	-	-	34,581	705,412
Health	20,636	3,614	45,894	44,020	(25,258)	(40,406)	20,000	-	366,475	323,338
Social Security & Welfare	14,627	12,227	2,412	910	12,215	11,317	-	-	77,808	271,713
Housing & Community Affairs	631,397	247,700	730,658	557,791	(99,262)	(310,091)	-	-	5,207,101	3,650,707
Recreation & Culture	24,777	42,363	393,924	258,741	(369,147)	(216,378)	118,937	549,043	3,993,340	3,906,864
Agriculture	2,021	202	70,797	64,101	(68,776)	(63,899)	-	-	50,000	12
Transport & Communication	756,311	943,823	1,252,989	1,679,502	(496,678)	(735,679)	454,329	589,781	26,627,573	27,595,968
Economic Affairs	131,603	142,758	654,872	209,845	(523,269)	(67,087)	73,357	146,871	1,570,450	1,713,716
Mining, Manufacturing & Construction	-	-	-	7,191	-	(7,191)	500,000	-	-	-
Other Purposes	135,021	108,729	226,773	132,897	(91,752)	(24,168)	-	-	969,693	464,957
TOTALS	4,482,272	4,192,914	4,354,376	3,864,656	127,896	328,258	2,436,524	2,595,860	41,781,545	42,821,040

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Administration Activities

Governance, Administration, 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, LGCC - General Purpose and Separate and Special Rates.

Public Order and Safety

Public Order and Safety, Other Fire Protection, Other Public Order and safety, Cemeteries, Public Conveniences, Car Parking and Other Community Amenities, Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control and Other Regulatory Services.

Health

Health Services and advocacy for improved medical and allied health services for the community.

Social Security and Welfare

Community Support, Elderly Citizens Facilities, Other Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support and Community Amenities.

Housing and Community Affairs

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

Recreation and Culture

Park and Gardens, Sports Facilities - Outdoor, and Other Recreation, Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries and Other Cultural Services..

Agriculture

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare and Other Agricultural Services..

Mining, Manufacturing and Construction

Gravel Pits/Quarries, Development of Land for Resale and Private Works.

Transport and Communication.

Aerodrome, Footpaths and Kerbing, Roads - sealed, Roads - formed, Roads - natural formes, Roads - unformed, Traffic Management, LGGC - roads (formula funded), and Other Transport.

Economic Affairs

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

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019
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	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0% and 1.5% (2019: 0% and 1.5%). Short term deposits have an average maturity of 24 hours and an average interest rates of 1.5% (2019: 24 hours, 1.5%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges (including legal & penalties for late payment)	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2018: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>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.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: Carried at nominal value.</p> <p>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.</p> <p>Carrying amount: approximates fair value.</p>

Liabilities - Creditors and Accruals	<p>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.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable 6 monthly; interest is charged at fixed rates between 6% and 7% (2019: 6% and 7%)</p> <p>Carrying amount: approximates fair value.</p>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2019	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
Financial Assets					
Cash & Equivalents	2,427,468	-	-	2,427,468	2,427,468
Receivables	274,009	-	-	274,009	274,009
Total	2,701,477	-	-	2,701,477	2,701,477
Financial Liabilities					
Payables	113,712	-	-	113,712	113,712
Current Borrowings	13,230	-	-	13,230	12,797
Non-Current Borrowings	-	-	-	-	-
Total	126,942	-	-	126,942	126,509

2018	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
Financial Assets					
Cash & Equivalents	3,561,060	-	-	3,561,060	3,561,060
Receivables	78,915	-	-	78,915	72,873
Total	3,639,975	-	-	3,639,975	3,633,933
Financial Liabilities					
Payables	92,649	-	-	92,649	92,649
Current Borrowings	26,460	-	-	26,460	24,350
Non-Current Borrowings	-	13,230	-	13,230	12,797
Total	119,109	13,230	-	132,339	129,796

The following interest rates were applicable to Council's borrowings at balance date:

	30 June 2019		30 June 2018	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Overdraft	0	-	0	-
Fixed Interest Rates	6.77	13,230	6.77	37,147
		<u>13,230</u>		<u>37,147</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 13 - FINANCIAL INSTRUMENTS (con't)

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 allowance for doubtful debts. 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 2019

Note 14 - FINANCIAL INDICATORS

	2019	2018	2017
Operating Surplus Ratio			
<u>Operating Surplus</u>	3%	7.8%	23.4%
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>	-49%	(76.0%)	(45.0%)
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 between years.

Adjusted Operating Surplus Ratio	15%	1.5%	9.2%
Adjusted Net Financial Liabilities Ratio	-42%	(82.0%)	(70.0%)

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	73%	84.0%	123.0%
Net Asset Renewals - IAMP			

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

Ratio Analysis:

Provide a brief analysis about the state of Councils financial health with reference to movements from year to year of the two adjusted ratios as well as the asset renewal ratio.

Contact Coalface at this stage of AFS preparation for assistance if desired.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 15 - 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.

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

	2019		2018
	\$		\$
Income	4,482,272		4,192,914
Expenses	<u>(4,354,376)</u>		<u>(3,864,656)</u>
Operating Surplus / (Deficit)	127,896		328,258
 Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	(292,614)		(808,108)
Add back Depreciation, Amortisation and Impairment	843,579		972,466
Proceeds from Sale of Replaced Assets	<u>103,992</u>		<u>40,000</u>
	654,957		204,358
 Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(2,391,150)		(160,557)
Amounts received specifically for New and Upgraded Assets	689,284		622,990
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	-		-
	<u>(1,701,866)</u>		<u>462,433</u>
Net Lending / (Borrowing) for Financial Year	<u>(919,013)</u>		<u>995,049</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 16 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). 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 (9.50% in 2018-19; 9.50% in 2019-20). 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 2017-18) 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 119.32(b), 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 Willie Towers Watson as at 30 June 2017. 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.

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

**Note 17 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE
STATEMENT OF FINANCIAL POSITION**

The following assets and liabilities do not qualify for recognition in the Balance Sheet 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.

At reporting date, Council controlled 1,714 km of road reserves of average width 20 metres.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 18 - 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, xx persons were paid the following total compensation:

	2019	2018
	\$	\$
Salaries, allowances & other short term benefits	205,451	194,089
TOTAL	205,451	194,089

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

	2019	2018
	\$	\$
Private Works	6,940	713
TOTAL	6,940	713

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 none of these individual businesses exceeded \$x,xxx during the year.

Three 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 seven 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.

Nine planning and building approvals, with and without conditions, were granted during the year (including 4 lodged the previous year); 2 remain to be finalised at the end of the year. Total fees for these applications (all of which are payable on lodgement) amounted to \$x,xxx.

19 September 2019

Mayor Dean Johnson
District Council of Kimba
PO Box 189
KIMBA SA 5641

Dear Mayor Johnson

RE: Completion of Balance Date Audit – Financial Year Ended 30 June 2019

As a result of the work recently completed in connection with our final Balance Date audit of your Council for the financial year ended 30 June 2019, we provide a summary of the audit matters we wish to bring to your attention.

We are meeting with your Council's Audit Committee on 25 September 2019 where the below matters will be raised and discussed with members present. We intend to issue an unqualified Auditor's Report on the annual Financial Statements and Council's Internal Controls per Section 129 of the *Local Government Act 1999* (the Act) for the financial year ended 30 June 2019.

We wish to highlight to the following matters to you as a result of work recently completed:

1. We have received appropriate explanations for all material variations as between 201/18 actual and 2018/19 actual (operating and capital).
2. We are confident that all audit matters raised in our Management Letters issued during the 2018/19 financial year audit have, or are in the process of being attended to by the Administration.
3. There remain no misstatements that have not been adjusted by the Administration that have been identified during the course of our audit or that in our assessment, require to be reported to the Council or Audit Committee.

4. We have reviewed the process of the bank reconciliation process and have made some recommendations in regards to the timing that the bank reconciliations be undertaken in future. The administration has accepted our recommendations and will update procedures accordingly.

I would like to thank the Council and the Administration for the assistance they provided to my audit staff during the course of our audit of the Council this financial year.

If any additional information is required on any of the audit matters raised above, please feel free to contact me on the details provided below.

Yours sincerely

DEAN NEWBERY & PARTNERS

A handwritten signature in black ink, appearing to read 'S Creten', with a large, stylized initial 'S'.

Samantha Creten
Partner

T: 8267 4777

E: sam@deannewbery.com.au

DISTRICT COUNCIL OF KIMBA

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Coalface SA Council for the year ended 30 June 2019, the Council's Auditor, Dean Newbery & Partners, 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



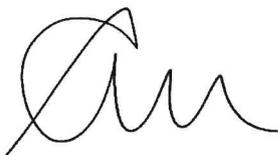
.....
Bronte Kenchington
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 25th September 2019

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Kimba for the year ended 30 June 2019, I have maintained my 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*.



SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated this 19th day of September 2019

28 November 2019

Mayor Dean Johnson
District Council of Kimba
PO Box 189
KIMBA SA 5641

Dear Mayor Johnson

RE: EXTERNAL AUDIT: PROVISION OF 2019 AUDIT OPINIONS TO COUNCIL

Please be advised that in accordance with the *Local Government Act 1999* (the Act), we have now completed the statutory audit of the District Council of Kimba (Council) for the financial year ended 30 June 2019.

We have enclosed the 2019 Audit Opinions in relation to the audit of Council's Financial Statements and Internal Controls which has been signed without reference to any qualification in relation to audit opinions issued under Section 129(1)(a) and 129(1)(b) of the Act.

Under Section 129(4) of the Act "The auditor must also provide to the council a report on particular matters arising from the audit".

Our report under Section 129(4) to the Council is as follows:-

1. Audit Correspondence issued during the 2019 Financial Year

Various audit matters have been formally communicated through our issued Management Letters to you from time to time during the year. We are satisfied that action has, or is being taken to address all matters raised.

2. Accounting Practices and Management of the Council's Financial Affairs

In reaching our audit opinion, we are satisfied as to the overall standard of Council's accounting practices and management of Council's financial affairs.

3. Council's Audit Committee

We are satisfied that Council's Audit Committee has addressed all of its prescribed functions as outlined in Section 126 (4) of the Act.

4. Auditor's Independence Declaration

Please note that our signed Auditor Independence Declaration will be issued to the Chief Executive Officer, as required by Section 16A of the *Local Government (Financial Management) Regulations 2011*.

5. 2019 Balance Date Management Letter

Our 2019 Balance Date Management Letter was separately issued on the 19 September 2019 to you and a copy was forwarded to Council's Audit Committee.

Please contact me on 8267 4777 or sam@deannewbery.com.au if additional information is required.

Yours sincerely

DEAN NEWBERY & PARTNERS



Samantha Creten

Partner

C. Audit Committee

Enc:

2019 Independent Auditor's Report on the Financial Statements – Section 129(1)(a)

2019 Independent Assurance Report on the Internal Controls – Section 129(1)(b)

28 November 2019

Ms Deb Larwood
Chief Executive Officer
District Council of Kimba
PO Box 189
KIMBA SA 5641

Dear Deb

We are pleased to advise that we have completed our audit for the financial year ended 30 June 2019. We have issued an unqualified audit opinion on the Financial Report and on Council's Internal Controls in relation to Section 129 of the *Local Government Act 1999* (the Act) for the year ended 30 June 2019.

In accordance with Section 129 of the *Local Government Act 1999*, our audit opinions have been separately issued to the Principal Member of the Council, with a copy also sent to Council's Audit Committee.

Our 2019 Balance Date Management Letter was prepared in accordance with Sections 129 (4) and (5) of the Act and was issued on the 19 September 2019 to both the Principal Member of the Council and to the Audit Committee.

Please contact me on 8267 4777 or sam@deannewbery.com.au if any additional information is required.

Yours Sincerely
DEAN NEWBERY & PARTNERS



Samantha Creten
Partner



APPENDIX 2

Eyre Peninsula Local Government Association



4 Tasman Terrace, PO Box 2180
Port Lincoln, SA 5606
Telephone: (08) 8682 1899
Facsimile: (08) 8682 1406
Email: gpk@gpk.com.au
ABN 64 945 523 972
ACN 007 909 382

2nd September, 2019

Mr Tony Irvine,
Eyre Peninsula Local Government Association
89 Liverpool Street
PORT LINCOLN SA 5606

Dear Tony,

RE: AUDIT OF EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION
FOR THE YEAR ENDED 30TH JUNE 2019

We advise that we have now completed our Audit of the Eyre Peninsula Local Government Association for the year ended 30th June 2019 and enclose a copy of our Audit Opinion for your records.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and therefore may not detect all points of weaknesses in systems and procedures which may exist.

Having completed the Audit we now make the following comments:

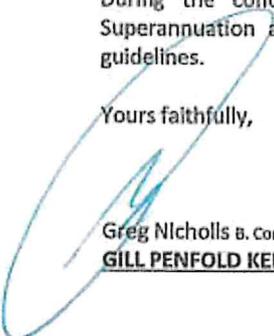
Internal Controls

It is our opinion that the Eyre Peninsula Local Government Association has adequate internal controls. During the conduct of our audit we did not make any observations which would contradict this opinion.

Taxation & Superannuation Liabilities

During the conduct of our audit we observed that GST, PAYG Withholding and Superannuation are being paid in a timely manner and in accordance with legislative guidelines.

Yours faithfully,


Greg Nicholls B. Com, CPA, CTA
GILL PENFOLD KELLY PTY LTD

Liability limited by a scheme approved under Professional Standards Legislation



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

4 Tasman Terrace, PO Box 2180
Port Lincoln, SA 5806
Telephone: (08) 8682 1899
Facsimile: (08) 8682 1408
Email: gpk@gpk.com.au
ABN 64 945 523 972
ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2019.

The responsibility of the members of the Board for the financial report

The members of the Board are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Local Government Act 1999 and are appropriate to meet the needs of the members. The Board's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We

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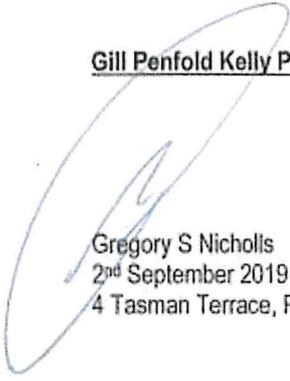


disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2019.

Gill Penfold Kelly Pty Ltd



Gregory S Nicholls
2nd September 2019
4 Tasman Terrace, Port Lincoln SA 5606



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2019**

CONTENTS

Statement of Income & Expenditure

Balance Sheet

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Board Certificate

Audit Report



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30TH JUNE, 2019

		2019	2018
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	225,413	170,598
Interest Received		8,322	7,647
Project Income - EP Councils	3	5,680	5,680
Membership Fees	4	193,293	184,028
Reimbursable Expenses		307	405
<u>TOTAL INCOME</u>		433,015	368,358
<u>EXPENDITURE</u>			
Administration		9,456	9,377
Advertising & Promotion		-	3,245
Audit Fees		1,580	1,500
Bank Charges & Taxes		76	83
Computer Expenses		1,279	810
Employee Expenses		139,563	147,836
Insurance		5,842	5,842
Legal Costs		2,290	1,039
Meeting Expenses		4,402	4,480
President's Expenses		2,250	2,250
Project Expenditure	5	8,974	142,979
Secretarial Services		18,911	18,450
Telephone		1,722	980
Travel & Accommodation		9,640	15,205
<u>TOTAL EXPENDITURE</u>		205,985	354,076
<u>NET SURPLUS/(DEFICIT)</u>		\$ 227,030	\$ 14,282

The accompanying notes form part of these financial statements.



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30TH JUNE, 2019

	2019	2018
	NOTE	
	\$	\$
Net Surplus/(Deficit)	227,030	14,282
Extraordinary Items	-	-
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	227,030	14,282
Surplus Funds at July 1	240,526	226,244
SURPLUS/(DEFICIT)	467,556	240,526
<u>ACCUMULATED SURPLUS/(DEFICIT)</u> <u>AT 30TH JUNE, 2019</u>	\$ 467,556	\$ 240,526

The accompanying notes form part of these financial statements.



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE, 2019

	2019	2018
NOTE	\$	\$
<u>EQUITY</u>		
Accumulated Surplus	\$ 467,556	\$ 240,526
REPRESENTED BY		
<u>CURRENT ASSETS</u>		
Cash at Bank	6 513,446	281,322
Income Accrued	1,474	1,669
GST Receivable	826	12,884
Prepayments	455	3,781
<u>TOTAL ASSETS</u>	516,201	299,656
<u>CURRENT LIABILITIES</u>		
Sundry Creditors	7 3,828	3,836
Creditors	2,196	5,403
Unspent Project Funds	8 -	10,801
Provision for Holiday Pay	16,883	16,412
Prov'n for Long Service Leave	9 25,738	22,678
	48,645	59,130
<u>NET ASSETS</u>	\$ 467,556	\$ 240,526

The accompanying notes form part of these financial statements.



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2019**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. This financial report is a special purpose financial report prepared for use by Board and members of the association. The Board has determined that the association is not a reporting entity.
2. The financial report has been prepared on historical cost basis and does not take into account changing money values or except where stated current valuations of non-current assets. The statements are prepared on an accruals basis.
3. Provision is made in respect of the association's liability for annual and long service leave at balance date. Long service leave is accrued from an employee's start date. Leave provision is based on current wages as at reporting date, and does not include on-costs.

	2019	2018
	\$	\$

NOTE 2 - Grants Received

LGA of SA - Outreach Service	25,000	50,000
LGA of SA - Regional Capacity	200,413	120,598
	\$ 225,413	\$ 170,598

NOTE 3 - Project Income - EP Councils

Emergency Management Planning	\$ 5,680	\$ 5,680
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NOTE 4 - Membership Fees

District Council of Ceduna	16,308	15,142
District Council of Cleve	13,738	13,009
District Council of Elliston	12,788	12,045
District Council of Franklin Harbour	12,409	12,209
District Council of Kimba	12,575	12,075
Wudinna District Council	12,764	12,256
District Council of Lower Eyre Peninsula	18,469	16,985
District Council of Streaky Bay	14,666	13,704
District Council of Tumby Bay	15,207	14,115
City of Whyalla	36,063	35,304
City of Port Lincoln	28,306	27,184
	\$ 193,293	\$ 184,028



EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

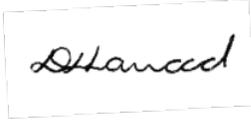
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2019

	2019	2018
	\$	\$
<u>NOTE 5 - Project Expenditure</u>	3,169	-
Unspent Funds at 1 July	(10,801)	(92,210)
Committee & Working Group Mtg	8,247	3,777
Emergency Management Planning	3,781	4,042
EP Integrated Climate Change Agreement Program	-	7,683
Mining Taskforce	495	25,109
CORES EP	2,276	6,828
Coast & Wayfind Assess Project	-	35,000
LIDAR Project	-	90,000
Regional Governance-JPB Pilot	1,779	8,161
Regional HML Signage Project	-	35,250
Regional Roads Strategy	28	8,538
Unspent Funds at 30 June	-	10,801
	<u>\$ 8,974</u>	<u>\$ 142,979</u>
<u>NOTE 6 - Cash at Bank</u>		
BankSA Society Cheque Account	16,460	42,782
Bendigo Bank Term Deposit	162,198	158,845
LGFA	334,788	79,695
	<u>\$ 513,446</u>	<u>\$ 281,322</u>
<u>NOTE 7 - Sundry Creditors</u>		
PAYG Withheld	2,604	2,612
Superannuation	1,224	1,224
	<u>\$ 3,828</u>	<u>\$ 3,836</u>
<u>NOTE 8 - Unspent Project Funds</u>		
Cores - EP	-	2,236
CWMS Group	-	8,565
	<u>\$ -</u>	<u>\$ 10,801</u>
<u>NOTE 9 - Prov'n for Long Service Leave</u>		
District Council of Tumby Bay	6,562	6,562
Eyre Peninsula Local Govt. Association	19,176	16,116
	<u>\$ 25,738</u>	<u>\$ 22,678</u>

1.26 Freedom of Information Statement



This document has been endorsed and approved for use by:



13/03/2019

Debra Larwood
Chief Executive Officer

Date

Document Version Control

Document Name	1.26 Freedom of Information Statement
Document Status	Final
Version Number	2
Author	Lyndon Keane, MCS
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

FREEDOM OF INFORMATION STATEMENT

2019

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 13 March 2019.

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 Development 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	Informal Gatherings Policy
Building Inspection Policy	Aerodrome Drug and Alcohol Management Policy
Council Member Casual Vacancy Policy	Code of Conduct for Employees
Code of Conduct for Elected Members	Access to Council Meetings, Council Committees and Council Documents Policy
Elected Members Allowances and Support Policy	Selection of Road Names Policy
Customer Complaints, Service and Comments Policy	Internal Financial Control Policy
Caretaker Policy	Swimming Pool Inspection Policy
Prudential Management Policy	Fair Treatment Policy
Risk Management Policy	Whistleblower Policy
Fraud and Corruption Prevention Policy	Hardship Policy
Rating Policy	Outdoor Business Policy
Tree Management Policy	Waste Management Policy
Safe Environment Policy	Social Media 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.

Schedule	Fees and Charges as at 1 September 2018
On application for access to an agency's documents (section 13(c))	\$35.00
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	No charge \$13.10
Where access is to be given in the form of a photocopy of the document (per page)	20 cents
Where access is to be given in the form of a written transcript of words recorded or contained in the document (per page)	\$7.85
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	\$35.00

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

APPENDIX 4

	Audit Committee Report to Council	Issued :	2019
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AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL

For the Year Ending 30 June 2019

Introduction

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

The activities of the Audit Committee are governed by its terms of reference together with the Audit Committee work program which is updated after each meeting. These two documents deliver the legal requirements stipulated by the legislations as well as many of the best practise activities outlined in the LGA financial sustainability information papers covering this topic.

This report provides a summary of activities undertaken by the Audit Committee during the year ending 30 June 2019.

Committee Membership and Meetings Attended

The Current Audit Committee is chaired by Mr Bronte Kenchington with the other members being Cr Megan Lienert, Cr Brian Cant, Cr Peta Willmott and Mr John Ewen.

The Audit Committee met on four (5) occasions during the financial year.

Member	Meetings Attended
Bronte Kenchington (Chair)	4
Cr Megan Lienert	5
Cr Brian Cant	4
Cr Peta Willmott	4
John Ewen (via teleconference)	5
Peta Willmott (Chair)	1
Mayor Dean Johnson	1

Prior to the Local Government elections taking place in November 2019, the Committee consisted of Chair - Ms Peta Willmott (prior to being elected to Council in November 2019), with the other members being Mayor D N Johnson, Cr Megan Lienert, CR P T Arcus and Mr John Ewen.

Council have ensured that the Chair is an independent person from Council in line with sector wide best practise.

Activities

The table that follows represents the work undertaken in each of the meetings held during the year ending 30 June 2019.

September 2018 – Agenda Items
External Auditor Certificate of Independence
External Auditor consultation with Audit Committee
Internal controls and risk management system
2017-18 Annual Financial Statements
Statement on Audit Committee performance for 2017-18 financial year
December 2018 – Agenda Items
Appointment of Presiding Member
Long-Term Financial Plan 2019-28 – Annual Update
Budget Review #1 - 2018-19
Financial performance report 2017-18
March 2019 – Agenda Items
2019 Interim Audit Update
Review Of Audit Committee Terms Of Reference
May 2019 – Agenda Items
Contacts, Tenders and Purchasing Policy
2019 Interim Audit Update
Draft 2019-20 Annual Business Plan And Budget
June 2019 – Agenda Items
Fair Treatment Policy
Fraud and Corruption Prevention Policy
Hardship Policy
Internal Financial Control Policy
Prudential Management Policy
Annual Business Plan and Budget 2019-20
Budget Review #3 2018-19
Business Continuity Plan

Elected Member Training

Mandatory financial training was delivered by all elected members by Council's financial consultant, Rex Mooney.

Additional training and ongoing situation specific training is also being provided to the Chair on an as needs basis with the advisor to the Audit Committee attending each meeting.

Bronte Kenchington

Independent Audit Committee Chair

25 September 2019

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