

DISTRICT COUNCIL OF ELLISTON

ANNUAL REPORT 2022 - 2023



ABOUT THIS REPORT

The Annual Report continues to provide an opportunity to reflect upon the previous twelve months and the direction of local government. It outlines the Council's activities and achievements during the past financial year.

In accordance with section 131 of the Local Government Act, the report contains statutory information, including financial statements and details of the work undertaken by the District Council of Elliston.



ACKNOWLEDGEMENT OF COUNTRY

The District Council of Elliston acknowledges Nauo and Wirangu people as traditional owners and custodians of Country in our District.

We acknowledge the continuing connection Nauo, Wirangu and the surrounding first nations people have to the land and ocean within our district and pay respect to their cultures.



A WORD FROM THE MAYOR

This year has been a year of change. In November we welcomed an almost brand new Council, with 6 out of 8 elected members replaced in the local elections. I want to thank Cr Hitchcock, Cr McGlasson, Cr May, Cr Williams, Cr Callaghan OAM and Cr Henderson for the significant contribution they have made to our Council, and by extension to our community. I would also like to welcome Cr Custance, Cr Matthews, Cr Pickford, Cr Polkinghorne, Cr Traeger and Cr Zerk to the council. I have been impressed by their enthusiasm do the best for their communities and look forward to their continued input during this term.

In March we farewelled our CEO Geoff Sheridan, and in April, we welcomed Nikki Becker as our new CEO, who has worked tirelessly since taking office. Her intelligent and hard working approach has enabled her to achieve the intentions of council while valuing the importance of the staff's wellbeing, who, to their credit, have been motivated to work hard and efficiently.

The past year has seen an impressive array of projects completed, and I want to take this opportunity to thank and acknowledge our team that, with a huge workload and competing time pressures, completed projects on time and within approved budgets. Completion of the Elliston Stormwater and Wetlands project, upgrade to the Venus Bay playground/BBQ area and commencement of the construction of the new Lock Aquatic and Gym complex were significant highlights, and I'm sure the value of these assets to the community will be felt for many years to come.

I appreciate the input given over the past year from the community and the interest those of you have shown with attendance at various events ranging from community consultation meetings to volunteer projects. It is an exciting time to build on the districts past achievements and to shape the future collectively as a community. Thank you all for your support and I look forward to moving ahead together over the coming year.

ANDREW MCLEOD
MAYOR



A WORD FROM THE CEO

The 2022-23 year was quite extraordinary with an almost brand new Council as well as a new CEO commencing within months of each other. Despite this level of change, staff within the Council were able to deliver numerous projects for the community, with the highlights including:

- Upgrades to a number of sports centre facilities across the District
- The completion of an extensive road maintenance program, including the resheeting of Clifftop Drive and Little Bay Road
- Completion of the Elliston Stormwater and Sapphire Wetlands projects
- Completion of the Walkers Rock and Sheringa Beach campground projects

The team at the Council continues to demonstrate impressive resilience, determination and aptitude and I believe I am truly privileged to work with a group of people who are committed to delivering the best possible outcomes for the community balanced with significant rising business costs.

The year ahead will again be a busy one, with both challenges and opportunities to be faced, but I strongly believe our Council is up to the task, and I will work with our Elected Members, staff and the community to offer a high standard of service that ensures our district can be the best it can be.

Lastly, I would like to thank everyone who has welcomed Darren and myself to the community. Our decision to make a “sea-change” has been one we are truly enjoying and we look forward to living in the District and meeting many more of you over the coming years.

NIKKI BECKER

CEO



KEY HIGHLIGHTS

- Elliston Stormwater and Samphire Wetlands Opening
- All-ability swing installed at Trudinger Park Playgournd
- Council elections
- Construction began on the Lock Aquatic and Gym Complex
- Implemented 7 Council by-laws
- New campgrounds at Walkers Rock and Sheringa Beach
- Synthetic lawn installed at the Lock Bowling Club
- Air-conditioning installed and ceiling replaced at Elliston Community Sports Centre
- Mosquito Management Plan implemented
- 'Memories' by Marijan Bekic selected as the annual Sculpture Competition winner
- Installed new toilets at the Port Kenny Sports Centre
- Installed fencing at the Venus Bay Membrane Bioreactor site
- Commenced microchipping dog and cats





WE SUPPORTED

- Installation of netball sheds at the Elliston Netball Club
- Purchase of a new ride-on mower for the Elliston Golf Club
- Australia Day events
- Christmas Events around the District
- Australian Salmon Fishing Championship
- ANZAC Day events
- Elliston Speed Shear
- Elliston Area School Wool Show
- Lock Tyres and Traders Shop Front improvements
- Lock Pharmacy façade upgrade



COUNCIL

The Council, consisting of the Mayor and seven councilors is the decision making body on all policy matters. Ordinary meetings of Council are held on the third Tuesday of every month at 9:00am in the Elliston Council Chambers. All meetings are open to the public.

AGENDAS AND MINUTES

Agendas of all Council and standing committees are placed on the Council website, no less than three days prior to those meetings. Minutes are placed on display in accordance with the Local Government Act.

CURRENT ELECTED MEMBERS

The following members of the community were elected in the November 2022 elections to represent the District:

MAYOR ANDREW MCLEOD

DEPUTY MAYOR ALLISON PICKFORD

CR ANDREW POLKINGHORNE

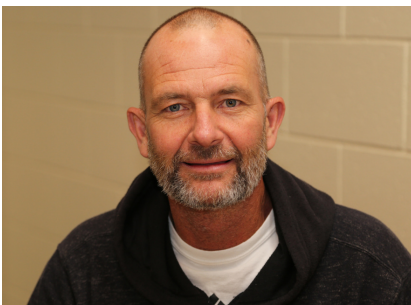
CR ASHLEY TRAEGER

CR FIONA MATTHEWS

CR MALCOLM HANCOCK

CR MICHAEL ZERK

CR TONY CUSTANCE



PREVIOUS ELECTED MEMBERS

Council would also like to acknowledge the Elected Members in position until the November 2022 elections.

MAYOR MALCOLM HANCOCK

DEPUTY MAYOR PETER HITCHCOCK

CR ANDREW MCLEOD

CR CREAGH MCGLASSON

CR DEBBIE MAY

CR KERRY WILLIAMS

CR KYM CALLAGHAN OAM

CR TOM HENDERSON



WHO WE ARE



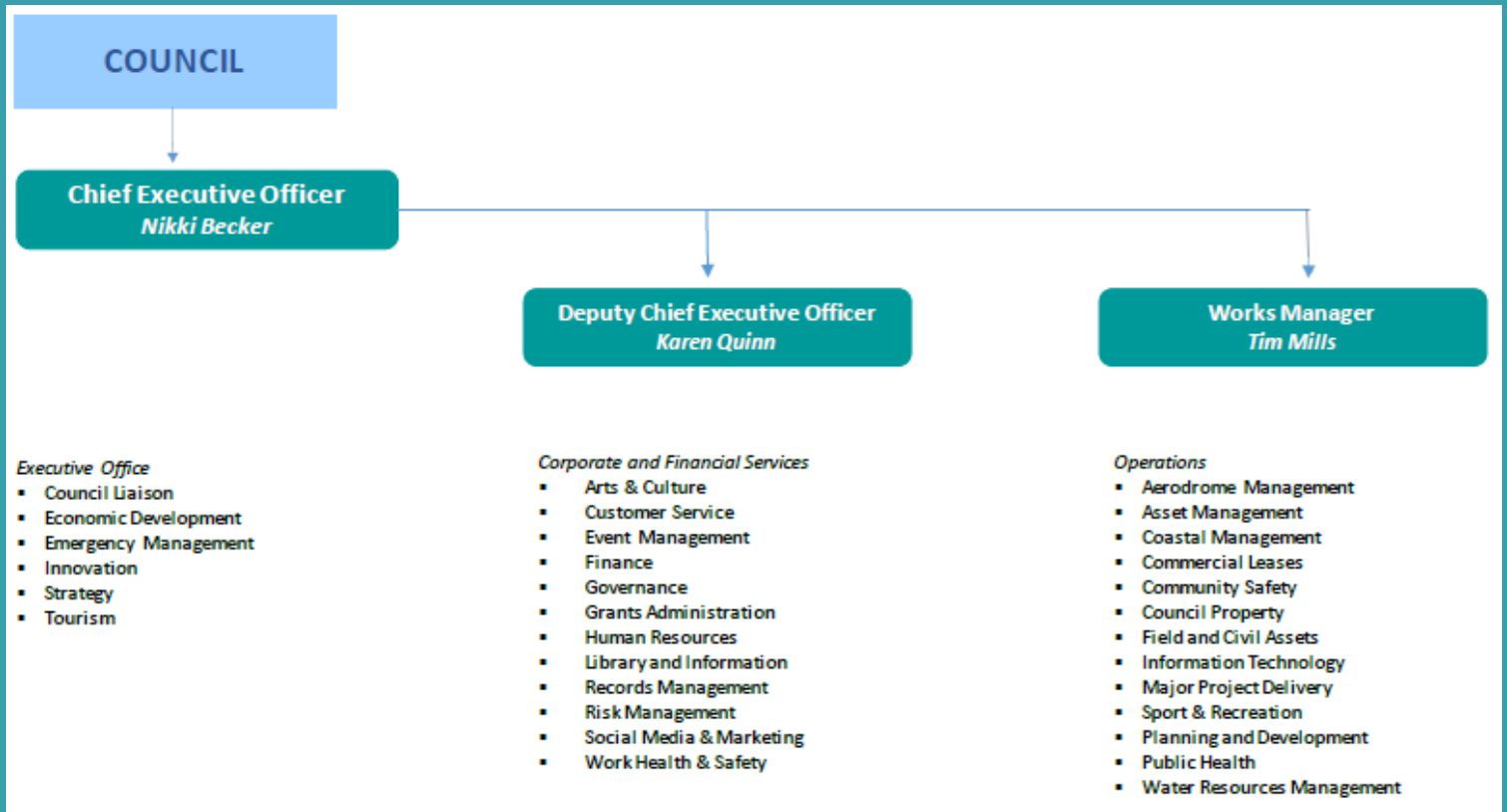
The District Council of Elliston, located on the Eyre Peninsula in South Australia, covers a vast area of 669,300 hectares. It is situated approximately 700 kms west of Adelaide, the state capital, along a stunning 130-kilometer coastline that extends from Lake Hamilton in the south to Port Kenny in the north, with an inland boundary reaching Lock. This expansive region makes it one of the largest council areas in South Australia.

Within the District Council area, there are several small communities, including Bramfield, Colton, Murdinga, Port Kenny, Tooligie, Sheringa, and Venus Bay. The larger towns in the district are Lock and Elliston, with the District Council Office located in Elliston.

The local economy is primarily based on three main sectors: primary production, fishing, and tourism. Primary production in the region involves the cultivation of cereal and legume crops, as well as the raising of sheep for meat and wool production. Fishing plays a significant role in the local economy, with both commercial and recreational fishing activities, including the harvesting of prawns, crayfish, abalone, salmon, and King George whiting. The region is also seeing the growth of aquaculture as an emerging industry, which offers potential for further expansion in the future.

Tourism is an increasingly important industry for the District, with a growing number of visitors coming to enjoy the spectacular coastline and natural beauty of the region. The accredited Visitor Information Centre located in Elliston provides valuable support and information to tourists. Additionally, there have been improvements to Caravan/Tourism parks and established campgrounds to accommodate the needs of travellers.

In terms of medical services, the Royal Flying Doctor Service plays a crucial role in providing healthcare support to the district. The presence of a sealed, all-weather registered airstrip on the outskirts of Elliston and an unsealed aircraft landing area near Lock makes it accessible for medical and emergency services by air. These sites are also open to private aircraft.



ORGANISATION AND MANAGEMENT

Nikki Becker replaced Geoff Sheridan as Chief Executive Officer in April 2023.

- As at 30 June 2023, there were 22 staff employed by Council.
- The Executive Office of Council consists of 1 FTE (1 employee).
- The Corporate and Financial Services Office of Council consists of 6.38 FTE (9 employees).
- The Operations Office of Council consists of 10.1 FTE (12 employees).

VISION, MISSION AND CORE VALUES

VISION

A viable, cohesive and dynamic community, which supports expanding economic opportunities in a sustainable manner without compromising the natural assets or quality of lifestyle of the community.

MISSION

As a legislated business, the District Council of Elliston 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. As a Council, we are committed to achieving financial sustainability. We recognise the benefits and advantages of working with the regional stakeholders and our neighbouring Councils.



VALUES

- Good governance
- Ethical behaviour
- Community focus
- Integrity
- Team Focus
- Openness and Accountability
- Responsibility
- Cohesiveness
- Positive Leadership
- Prudent financial management

SERVICES TO THE COMMUNITY

Council makes decisions on policy issues relating to services that are provided for members of the public. The range of services includes:

- Roads
- Aerodrome Management
- Coastal Management
- Community Safety
- Stormwater Drainage
- Street Sweeping
- Public Cemeteries
- Seating
- Environmental Health
- Dog and Cat Control
- Recreational/Sporting Facilities
- Footpaths
- Parks and Gardens
- Toilets
- Waste Management
- Planning Controls
- Tourism
- Kerbing
- Street Lighting
- Car Parks
- Libraries
- Community Wastewater
- Camping Grounds
- Playground Equipment
- Parking Controls
- Tree Planting
- Water Supply



PERFORMANCE AGAINST ANNUAL BUSINESS PLAN

Council completed many of the actions from its Annual Business Plan in 2022 - 2023 which supports the Strategic Management Plan noting however that some actions are in progress or were deferred and will occur in the 2023 - 2024 financial year.

PROVIDE COMMUNITY HEALTH AND MENTAL WELLBEING	
Collaborate with regional stakeholder groups including Northern Eyre Peninsula Health Alliance and Eyre and Far North Local Health Network	Complete
Provide support and co-ordinate community events and civic functions	Complete
Provide grants to local community organisations through our Community Grants Program	Complete
Work closely with the community to support and develop opportunities	Complete
Provide administration and in-kind support to the Elliston and District History Group	Complete
Support Lock District Historical Museum	Complete

PERFORMANCE AGAINST ANNUAL BUSINESS PLAN

PROVIDE TRANSPARENT STRONG AND ACCOUNTABLE LEADERSHIP	
Continue to liaise with State Government on status of boat ramp upgrade and condition and upkeep of State owned jetties	Complete
Proactively investigate and apply for grant funding that aligns with Council objectives	Complete
Review community land management plans and maintain leases and licenses register	Complete
Continue to review and update Council policies	Complete
Continue to update the work health and safety and risk management programs	Complete
Continue to upgrade skills of elected members and staff	Complete
Utilise shared service arrangements with local councils where possible	Complete
Provide open, accessible and accountable governance and ensure the community has open access to Council decisions, policies and plans	Complete
Publish quarterly Council newsletter	Complete
Maintain regular updates on website, social media and newsletters	Complete
Work status reports included in Council agendas	Complete
Annual review of general rates and service charges	Complete
Legislation compliance with key measures including adoption of annual business plan and annual budget, budget reviews, preparation and adoption of annual financial statements	In Progress

PERFORMANCE AGAINST ANNUAL BUSINESS PLAN

PROTECT AND ENHANCE OUR ENVIRONMENT AND NATURAL RESOURCES	
Work with all levels of government on achievable and sustainable targets	Complete
Support installation of electric vehicle charging stations	In Progress
Provide recycling education material through newsletters and social media	Complete
Initiate and promote recycling practices within the community	Complete
Continue to investigate and plan for a Community Waste Management Scheme in Elliston	Complete
Continue campsite delineation and signage project	Complete
26,000 plantings at Elliston wetland site	Complete
Continue to implement the pigeon control program in Elliston township	Complete
Continue to develop a mosquito management plan and surveillance program	Complete

PERFORMANCE AGAINST ANNUAL BUSINESS PLAN

DEVELOP AND MAINTAIN INFRASTRUCTURE SERVICES	
Review and update Infrastructure and Asset Management Plan	In Progress
Re-sheet 20 kilometres of unsealed road network	Complete
Develop a strategy to remediate Larne Drive	Complete
Reseal sections of Matson Terrace Venus Bay	Deferred
Reseal Venus Bay Boat Ramp Carpark	Deferred
Pave footpath at Venus Bay	In Progress
Replace one utility and Holden Trailblazer	In Progress
Replace Lock storm water pipes	Deferred
Collaborate with regional stakeholder groups	Complete

PERFORMANCE AGAINST ANNUAL BUSINESS PLAN

SUPPORT ECONOMIC DEVELOPMENT AND TOURISM	
Provide financial and in-kind support to the Elliston Community and Visitor Information Centre	Complete
Support regional economic initiatives provided by Regional Development Australia Eyre Peninsula - EP Regional Trails Strategy and Regional Branding Strategy	Complete
Provide financial support to local businesses to undertake upgrades of their shop fronts through the Shop Front Improvement Program	Complete
Develop and action the economic and development and tourism plan	Complete
Complete a Masterplan for the Elliston township	Complete
Provide an annual Sculptures Competition	Complete
Provide an annual Celebrate Christmas Competition	Complete
Develop and implement Bookeasy pilot booking system for campsite bookings	Complete
Seek funding to upgrade the Lock Caravan Park facilities	Complete

FURTHER INFORMATION ABOUT YOUR COUNCIL

Public Consultation Policy

The purpose of this policy is to outline the principles and procedures that the Council will follow to involve the community in planning and decision making in the local area, and to ensure accountability of the Council to the community through affective communication and consultation strategies.

Community Consultation

The District Council of Elliston consults with local residents on particular issues that may affect their area.

- Meetings of Electors – All residents and electors are eligible to attend meetings to decide matters where Council seeks the direction of the electors of the area.
- Residents are notified of some Development Applications requiring the approval of Council. A number of applications are exempted from public notification by the Planning Act.

Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

- Deputations – With the permission of the Mayor, a member of the public can address Council personally or on behalf of a group of residents.
- Presentations to Council – with prior notification and arrangement, a member of the public can address the Council for five minutes on any issue relevant to the Council.
- Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
- Written Requests – A member of the public can write to the Council on any Council Policy, activity or service.
- Elected Members – Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.

Internal Review of Council Actions

In the 2023/23 year, Council did not receive any applications for a review of a Council decision under Section 270(8) of the Act.

Council Committees

Council has the following constituted Committees in place:

- Audit and Risk Committee
- Building Fire Safety Committee

Regional Subsidiary

Section 43 Committee – EPLGA

As at 30 June 2023, Council has one regional subsidiary that falls within the provisions of Section 43 of the Act. The Regional Subsidiary is known as the EPLGA (Eyre Peninsula Local Government Association).

The regional subsidiary is required to produce its own Annual Reports and the Act provides that each constituent Council must incorporate the annual report of each regional subsidiary into its own annual report. The EPLGA Annual Report is attached as Appendix One.

Budget and Financial Reports

The Council Auditor for the 2022/23 financial year is Dean Newbery.

Total remuneration that will be payable to the above Auditor for the annual audit of the financial statements, including financial controls is \$17,500. There was no other remuneration payable or paid.

Internal Review of Council Actions

In accordance with Section 270(8) of the Local Government Act relating to the review of decisions made by Council or related parties, not applications were received for review under this section of the Act.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Elected Members Travel, Accommodation and Gifts

Pursuant to Regulation 35(2) Council must ensure a summary of the details, including the cost, of an interstate and international travel (excluding prescribed interstate travel), including cost of travel, and gifts or hospitality above the value of \$50 either individually or cumulatively are published in its Annual Report. During the reporting period there was no interstate travel or accommodation and no gifts or hospitality above the value of \$50.

Training and Development for Elected Members

During 2022-23 the following courses/activities were provided to members of Council:

- Elected Member Mandatory Training – Finance, Civic, Behaviour and Legal
- Budget Workshops
- Elected Member Road Trips

Allowances paid to Elected Members

The Remuneration Tribunal SA determines council member allowances on a four yearly basis, with an adjustment occurring on the first, second and third anniversaries (November) to reflect changes in CPI.

Member	Nov 2021 - Nov 2022	Nov 2022 - Nov 2023
Mayor	\$27,932	\$28,768
Deputy Mayor	\$8,729	\$8,990
Elected Members	\$6,983	\$7,192

In addition a Travel Time Allowance of up to \$1,649 per annum is payable to Elected Members, excluding the Mayor, if their usual place of residence is located within certain criteria from the Council's office. These allowances are also indexed annually.

Employee Travel, Accommodation and Gifts

In June 2023, the Chief Executive Officer attended the Australian Local Government Association National General Assembly and Regional Forum (\$2,874).

No employees received gifts or benefits over the value of \$50.

Management and Staffing

The total number of employees employed by the District Council of Elliston as at 30 June 2023 is 22, consisting of 11 full-time and part-time employees in administration and 11 full-time, part-time and casual employees in the works department.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Human Resource Management

District Council of Elliston's employees are the Council's most valuable assets. Opportunities are provided to staff to attend appropriate training and development to ensure employees have current skills and knowledge to undertake their roles within their field of work. Employees are also provided with opportunities for personal development and growth.

The Performance Management process provides the opportunity for staff and management at all levels to assess work performance, consider professional progress of individual staff members, identify skills or competency gaps and formulate strategies to develop the abilities of staff and general efficiencies in work practices. The process also assists in identifying training requirements to enable staff to competently undertake their role, to consider career development opportunities and expand their abilities and therefore the services they provide.

Within the organisation, an environment of equal opportunity exists that is free of discrimination and reflects the diversity and needs of the community it serves.

In May 2023, Council said farewell to Robert Fletcher, Leading Hand - Lock, who had been with Council for 19 years.

Senior Executive Officer - Allowance as part of Salary Package

Chief Executive Officer	Deputy Chief Executive Officer	Works Manager
Motor Vehicle Telephone Housing	Motor Vehicle Telephone	Motor Vehicle Telephone

Delegations

The Chief Executive Officer and other officers have the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegations Register and are reviewed annually by Council.

Elected Member Behaviour

Council has had 0 contraventions of Section 5(4) of the Local Government Act by members of the Council during the 2022-2023 financial year. As such, Council has incurred no cost in relation to these matters.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Competitive Tendering

Council has prepared and adopted a Procurement Policy in accordance with Section 49 of the Local Government Act. This Policy is published on Council's website.

Council participated in a number of tenders throughout the year, including:

- Banking Services (Group Tender with 12 other Councils)
- Replacement of Fleet Vehicles
- Construction of the Lock Aquatic and Gym Complex

Application of Competition Policies

Council is required to submit relevant information on the application of competitive neutrality principles. During the 2022/2023 financial year, Council did not undertake any activities on the application of competitive neutrality principles.

National Competition Policy

Council had no significant business undertakings as defined under the Clause 7 Statement of the Competition Principles Agreement.

Freedom of Information Statement

This Information Statement is published by the District Council of Elliston in accordance with the requirements of the Freedom of Information Act. The District Council of Elliston is pleased to comply with the legislation and welcomes enquiries.

An updated Information Statement is published at least every 12 months.

There were 0 requests received for the period 1 July 2022 to 30 June 2023 under the Freedom of Information Act.

Work Health and Safety

Regular reviews of the Work Health and Safety Program and associated policies and procedures have continued this year. Council has continued to maintain a good health and safety record, which is reflected in Council's Insurance Premium payments.

Work Health and Safety continues to be an onerous and resource intensive task, with all Councils, regardless of size, having to meet the same requirements.

Risk Management assessment continued along with the identification of hazards. The means of dealing with these hazards continues to be a part of Council's overall focus.

Financial Management

Council continues to meet the requirements of the Local Government (Financial Management and Rating) Amendment Bill 2005.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Council's Representation Quota

Council has eight (8) Elected Members, including the Mayor. The Mayor is elected by the Elected Members at the first meeting of Council following the Council election.

The following table compares the District Council of Elliston's representation quota with comparable councils as at 30 June 2023.

Council	Electors	Total Members	Representation Quota
Cleve	1,262	7	180
Elliston	724	8	90
Flinders Ranges	1,176	9	130
Franklin Harbour	921	6	153
Karoonda East Murray	724	7	103
Kimba	729	7	104
Orroroo Carrieton	652	6	108
Peterborough	1,235	9	137
Robe	1,352	7	193
Wudinna	816	7	116

An Elector Representation Review was finalised in 2022/2023, with the outcome being:

- The principal member of Council be a Mayor who is elected by the community; and
- that the elected body of Council comprise the Mayor and seven (7) Councillors.

This will take effect from the next ordinary Council elections to be held in November 2026.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

List of Documents

In accordance with Schedule 4 of the Local Government Act, Council maintains the following documents:

- Elected Members Register of Interests
- Elected Members Register of Allowances and Benefits
- Employees Register of Salaries
- Employees Register of Interests
- Schedule of Fees and Charges
- Community Land Register
- Register of Public Streets and Roads
- By-laws
- Delegations
- Elected Members Code of Conduct
- Employee Code of Conduct
- Code of Practice for Access to Meetings and Documents
- Water and Sewerage Retail Services: Customer Charter
- Customer Services Charter

Information Technology

Information technology plays an integral role in the operations of Council and like many other organisations, when not operating properly, severely impacts on the administration of Council.

Council continues to operate Facebook and Instagram pages that demonstrate an increase in engagement with the community.

All internal computers were updated during the year. The 2023-2024 financial year will see a significant investment in the upgrade of legacy systems, with an upgrade of the server, photocopier, phone and payroll system all planned.

Building, Planning and Environmental Services

Due to lack of skilled staff in the District, Council continues to outsource these arrangements. Planning Services are undertaken by Future Urban and Building Services by SA Building Approvals and Consultants.

Council has entered into an arrangement with Lower Eyre Council for the provision of Environmental Health Services.

Community Land

Council has met the requirements relating to Community Land Management under Division 3 of the Local Government Act.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Payment of Council Rates

Pursuant to Section 123 of the Local Government Act, the District Council of Elliston continues to produce an Annual Business Plan and Budget. A summary version of the Annual Business Plan is provided to ratepayers with their first quarter rate notices.

Financial Assistance Grants

Financial Assistance Grants are a vital part of the revenue base for the Council, with 38% of Council's revenue received through this program.

Public Access to Council and Committee Meetings

In accordance with Section 90(2) of the Local Government Act Council and Committee meetings are held in public, except in special circumstances. 4 orders were made under this subsection during the financial year.

Legal Costs

Council are required to report on the amount of legal costs incurred by Council in any financial year. The total expenditure on legal costs for 2022/2023 was \$47,035.00.

Corporate Credit Card Usage

The District Council of Elliston provides corporate credit cards to senior management for eligible business purchases. The total expenditure incurred on these cards during the 2022-2023 year was \$34,148.32.

Community Services

Council continues to support the community in different ways. This is mainly done through the provision of community grants and sponsorships of local events.

Citizen of the Year

On 26 January 2023, a traditional Australia Day breakfast was held at the Port Kenny Sports Centre. Council was fortunate to have Australia Day Ambassador, Michael O'Connell to provide an address and present the certificates.

The award winners were:

Citizen of the Year - Venessa Amey

Community Event of the Year - Lock Football and Netball Clubs - Grand Final Day Event

Infrastructure and Assets

The works program is Council's major area of expenditure. significant portion of this budget is spent on road maintenance and resheeting projects.

FURTHER INFORMATION ABOUT YOUR COUNCIL - CONTINUED

Confidential Matters

Section 90(2) of the Local Government Act specifies that Council and Committee meetings are to be held in a public place, however, this principle is occasionally outweighed by the need to keep information or discussion confidential.

Matters which may be considered in confidence are defined in Section 90(3) of the Act and include, but are not limited to:

- Commercial in confidence matters
- security matters
- staffing matters
- legal advice and litigation
- personal affairs of people who are living or dead

During 2022-2023, of the 168 agenda items, 5 items were considered in confidence in accordance with section 90(3) of the Act. This represents 2.98% of all decisions made by Council.

The table below summarises the nature of the confidential items discussed during the 2022-2023 financial year.

Meeting Date	Item	Subject	Section 90(3)	Status
20/9/2022	13.5	Extension - Public Lighting Case	(h)	Retained
21/2/2023	13.5	Independent Audit Committee Member	(a)	Retained
20/6/2023	13.11	Income Producing Assets	(b)	Retained
20/6/2023	13.13	RAA EV Charger Agreement	(b)	Retained
20/6/2023	13.14	TTEG Public Lighting Proforma	(h)	Retained



FIRE PREVENTION

109 Letters issued
59 Section 105 Notices Issued
21 Fines Issued

LOCAL NUISANCE AND LITTER CONTROL

27 complaints received:

- 8 Dogs
- 4 Nuisance Cats
- 1 Vermin/Pest
- 6 Rubbish/Littering
- 8 Unsanitary Conditions

DEVELOPMENT ACTIVITY

24 Applications lodged
23 Applications Granted
Value of Applications Granted \$4,119,845

ENVIRONMENTAL HEALTH

20 Food Businesses inspected
11 Waste Water Applications Reviewed

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee is designed to assist the Council in the conduct of its responsibilities for the management of risk, related to financial management, reporting and audit initiatives, accounting, governance, the internal control system, and the audit functions, by providing independent assurance and advice to the Council and CEO in relation to these matters.

The Committee:

- enhances the communication between the external audit and Council;
- assists with the management of financial and other risks to ensure the protection of Council assets;
- monitors the effectiveness of audit and review functions; and
- enhances the integrity of the financial reporting of the Council.

Membership

Member	Meetings Attended	Apology	Allowance
Phil Channon - Chair	4(4)	0	\$3,150
Mick O'Neil	4(4)	0	\$1,600
Sam Johnson <i>commenced February 2023</i>	2(2)	0	\$1,000
Cr Peter Hitchcock <i>ceased November 2022</i>	1(1)	0	\$0
Cr Andrew McLeod <i>ceased February 2023</i>	0(2)	2	\$0
Cr Debbie May <i>ceased November 2022</i>	0(1)	1	\$0
Cr Allison Pickford <i>commenced November 2022</i>	2(3)	1	\$0
Cr Michael Zerk <i>commenced November 2022</i>	2(3)	1	\$0

AUDIT AND RISK COMMITTEE

Audit and Risk Committee Training

During the 2022-2023 financial year, no Committee members attended training courses or sessions.

Members will continue to be given the opportunity to attend training sessions that become available throughout the year and that are relevant to Audit and Risk Committees.

Principal Issues Examined

The following table sets out the principal issues addressed by the Committee during the year:

Meeting Date	Issue	The Audit and Risk Committee
03 November 2022	DRAFT Annual Financial Statements 2021-2022	Advises Council that they have reviewed the Annual Financial Statements for the year ended 30 June 2022 and believe that these accounts represent a true and fair reflection of Council's financial situation and activities undertaken during this year.
	DRAFT Audit and Risk Committee Annual Report	Authorises the Audit and Risk Committee's Presiding Member to sign off on the Audit and Risk Committee Annual Report and submit to Council for their information.
14 December 2022	Budget Review #1 2022-2023	Having considered Budget Review #1 2022-23 recommend to Council that satisfactory explanations for the variances to the Original Budget are contained in this report and have been discussed by the Audit and Risk Committee with senior management with some minor adjustments.
	Emergency Management Plan and Business Continuity Plan Review	Note the Emergency Management Plan and Business Continuity Plan Review report.
	Work Program 2022	Receives and notes the Work Program.

AUDIT AND RISK COMMITTEE

Meeting Date	Issue	The Audit and Risk Committee
14 December 2022	Proposed Audit and Risk Committee Work Program 2023	Receive and note the Audit and Risk Committee Work Program 2023.
	DRAFT Long Term Financial Plan 2023-2032	Advise Council it has reviewed the draft updated Long Term Financial Plan 2023-2032 and believes it to be consistent with Council's asset management strategy and Strategic Management Plan. This plan demonstrates that Council will be operating in a financially sustainable manner throughout the life of the plan.
	Infrastructure & Asset Management Plan 2022-2031	Advise Council it has reviewed the renewal program for roads, plant and equipment and recommends that the program is to be included as an addendum to the existing Infrastructure and Asset Management Plan.
	Risk Register and Risk Assessment Framework Review	Receive and note the Risk Register Report.
	Strategic Financial Reporting Cycle – Schedule of Critical Dates	Receive and note the Audit and Risk Committee Meeting dates for 2023 and Strategic Financial Reporting Cycle – Schedule of Critical Dates.
	DRAFT Audit and Risk Committee Terms of Reference	Has reviewed their Terms of Reference and recommend that Council adopts the updated District Council of Elliston Audit and Risk Committee Terms of Reference.

AUDIT AND RISK COMMITTEE

Meeting Date	Issue	The Audit and Risk Committee
1 March 2023	Work Program	Receives and notes the Work Program.
	Budget Review #2 2022-2023	Advise Council that they have reviewed and discussed Budget Review #2 2022-2023 and are satisfied with management's explanation of the variances.
	Annual Business Plan and Annual Budget 2023-2024	Note the first draft Annual Budget 2023-2024 and Annual Business Plan, Annual Budget and Long Term Financial Plan Project Plan.
	Financial Policies	Identified concerns regarding the need for a Community Group Loan Policy and recommended that a Report be prepared for Council outlining the benefits and risks of maintaining such a Policy. Based on discussions during the meeting, it is the view of the Audit and Risk Committee that the Policy should be rescinded.
7 June 2023	Internal Financial Controls Framework	Receives and notes the report and notes the ongoing commitment that Council is carrying out to comply with the internal financial controls.
	Internal Audit	Notes the internal audit program, summary report and internal controls updates on the internal audits undertaken by Creative Auditing Pty Ltd.
	Work Program	Receives and notes the Work Program.

AUDIT AND RISK COMMITTEE

Meeting Date	Issue	The Audit and Risk Committee
7 June 2023	Annual Business Plan and Annual Budget 2023-2024	Advises Council that it has reviewed and discussed the Draft Annual Business Plan and Draft Annual Budget 2023-2024 and believes it is consistent with Council's Strategic Management Plans and that the Key Financial Indicators contained in this Plan indicate that Council will be operating in a financially sustainable manner for the twelve months that this Plan relates to.
	Long Term Financial Plan 2024-2033	Advise Council that they have reviewed and discussed the updated Long Term Financial Plan 2024-33 and believe the Plan is financially sustainable and consistent with Council's Infrastructure and Asset Management Plan and general strategic direction.
	Strategic Management Plans	Note the Project Plan for the comprehensive review of the suite of Strategic Plans.
	Budget Review #3 2022-2023	Advises Council it has reviewed and discussed the proposed amendments to Budget Review #3 contained in the attached reports and are satisfied with managements' explanation of the changes recommended.
	Finance Policies	<ol style="list-style-type: none"> 1. Recommend to Council that the External Grant Funding Policy be abolished. 2. Recommend to Council that the DRAFT Disposal of Land and Assets Policy be adopted subject to minor adjustments identified by the Committee.

BUILDING FIRE SAFETY COMMITTEE

The Building Fire Safety Committee acts in an advisory role and provides support to Council.

The Committee was established in accordance with the requirements of Section 157(10) of the Planning, Development and Infrastructure Act 2016.

The purpose of the Committee is to maintain proper levels of fire safety in all accommodation buildings within the Council area.

The Committee carried out inspections in February 2022 and letters of advice on works to be undertaken were posted to owners and lessees of the premises inspected.

Membership

- Peter Harmer - Presiding Member
- Julian Aggiss (CFS)
- Nick Heron



APPENDIX 1

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

2022-2023 Annual Report

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



WWW.EPLGA.COM.AU

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



Welcome to the
District Council
of **Elliston**

Author:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

pscott@eplga.com.au

Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

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

THE PRESIDENT'S REPORT

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

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

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

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

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

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

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

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

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

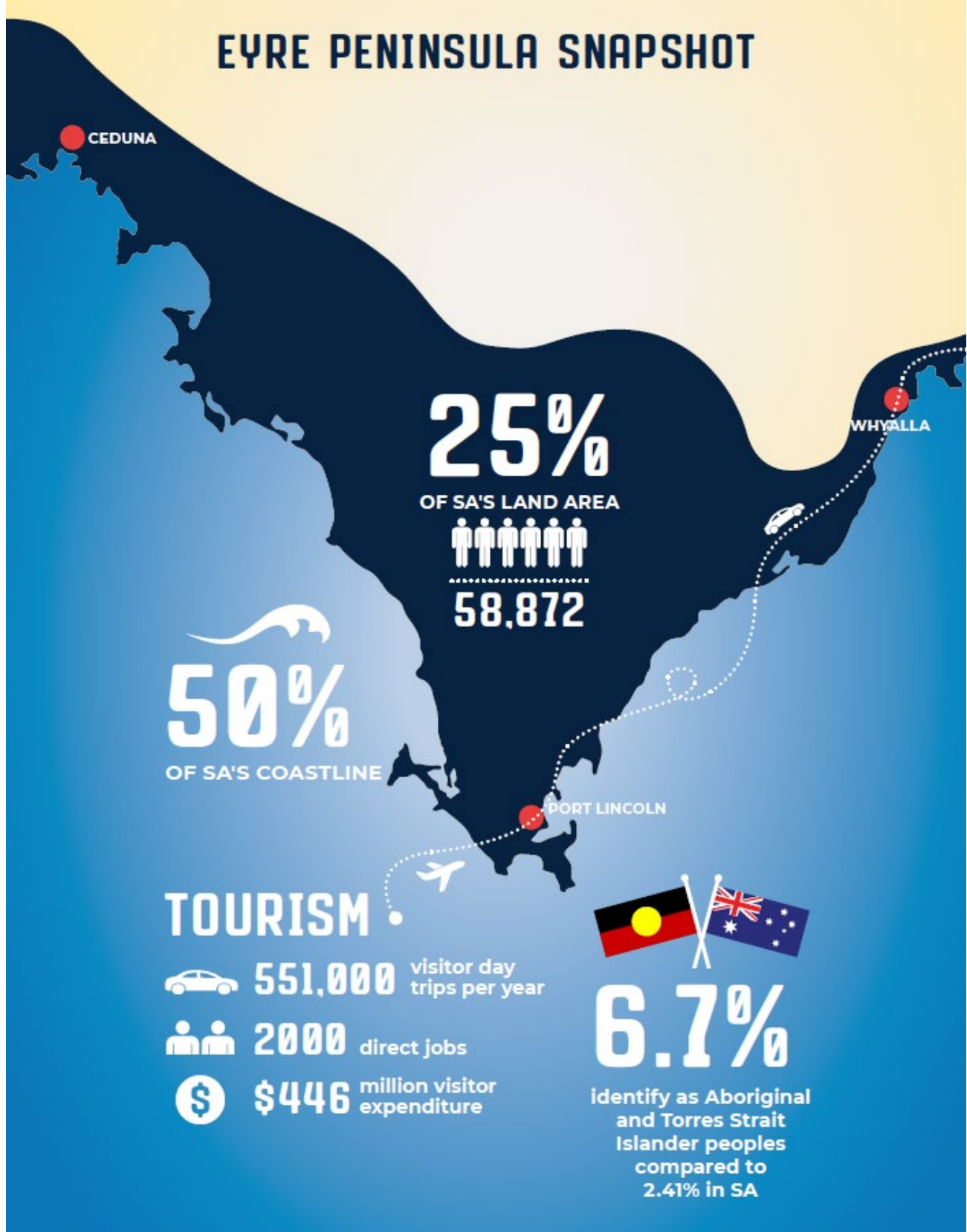
The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

EYRE PENINSULA SNAPSHOT





24%
OF SA'S BARLEY CROP

40%
OF SA'S WHEAT CROP



45%
OF SA'S IRON & STEEL
MANUFACTURING



82%

OF SA'S SEAFOOD
PRODUCT

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



33,353

LABOUR FORCE
POPULATION

CONTRIBUTES
\$4.05BN

TO SA'S GRP



JOBS BY SECTOR

3,494 Agriculture, forestry
and fishing

2,115 Healthcare and
social assistance

1,865 Manufacturing

VALUE OF
EXPORTS
PER SECTOR



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

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

MEMBER COUNCILS

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

EPLGA BOARD MEMBERS 2022/23

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

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

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

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

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

Zone Emergency Management Committee:

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

- City of Port Lincoln
- EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

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

Our Partners

South Australian Regional Organisation of Councils

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

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

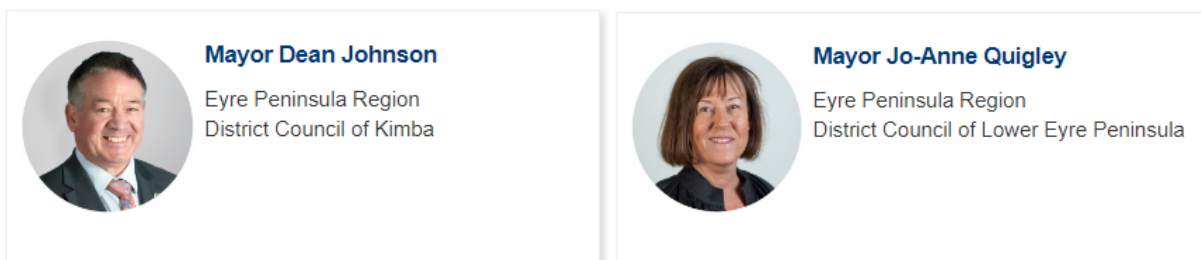
- Southern and Hills Councils
- Legatus Councils
- Eyre Peninsula
- Limestone Coast
- Murraylands and Riverland
- Spencer Gulf Cities

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



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

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



Local Government Association of South Australia

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

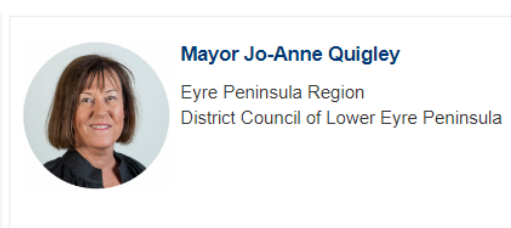
The role of the Board of Directors is to manage the activities of the LGA in between General Meetings in accordance with policy and other decisions taken at Ordinary and Annual General Meetings and to report annually on those activities. Members of the LGA Board of Directors include:

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



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

EPLGA representatives on LGA Board or Directors are:



LGA Annual General Meeting Adelaide Oval, Friday 28 October

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

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

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

President Dean Johnson update:

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Mayor Dean Johnson
LGA President

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

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



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



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

2023 Australian Local Government Association National General Assembly

Nation Convention Centre Canberra

13-16 June 2023

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

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

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

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

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



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

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

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

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

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

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

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

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



Clinton Jury GAICD
Chief Executive Officer

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



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

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

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

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

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

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

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

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

[Landscape South Australia - Eyre Peninsula](#)



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

RDAEP Chair and CEO attend and present to all EPLGA Board meetings.

Regional Development Australia (RDA) is an Australian Government initiative established to encourage partnership between all levels of government and industry to enhance the growth and development of Australia’s regional communities.

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

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



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



Eyre Peninsula Desalination Plant: Site Selection Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

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

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

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

SA Power Networks Community Advisory Board (CAB)

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

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

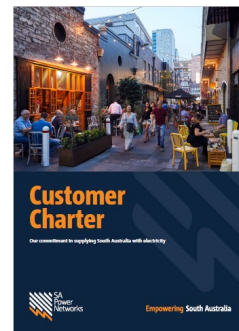
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

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

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

The Board regularly receives updates from working and reference groups:

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



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

Speakers to Panel include:

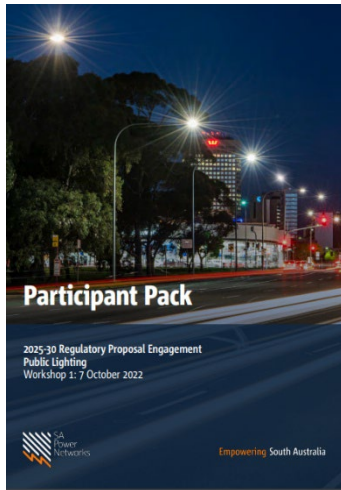
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



Public Lighting Working Group

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

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



Customer feedback includes the following key insights:

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

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

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

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

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

Updating the Eyre Peninsula Local Government Association Charter

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

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

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

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

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

In summary the following changes have been made:

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

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

2022-23 Special Local Roads Program –Outcomes

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

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

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

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

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

The objectives of the SLRP are to:

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

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

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

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

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

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

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

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

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

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

Successful SLRP outcomes for Eyre Peninsula:

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

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

Friday 17 March 2023

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

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

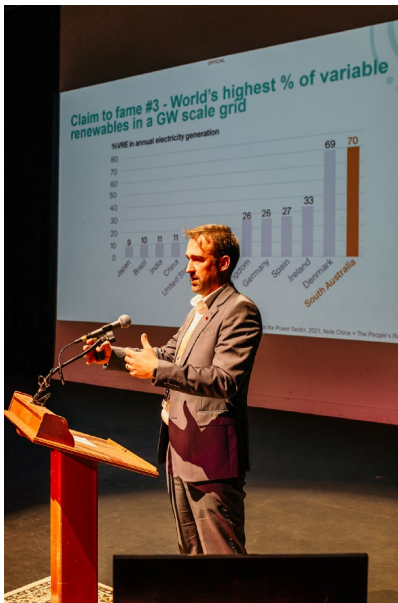
With a focus on the Eyre Peninsula region of South Australia, this conference will bring together industry leaders, researchers, and government to collaborate and innovate towards a sustainable future. The conference will feature keynote speakers, panel discussions, and networking opportunities to share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



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



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



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP
Chair



Dr Tom Nehmy -
Keynote. Healthy Minds



Sam Usher. Australian
Radioactive Waste Agency



Professor Andrew Beer.
UniSA



Michael Richardson.
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kelledy
Jones Lawyers



Greschen Brecker. H2EX



Matt Grant. Lower
Eyre Council



Richard Day. Office of Hydrogen Power SA



Michael Gunner. Fortescue Future Industries



Dr Catherine Grace. SA Space Industry Centre



Andrew Love. Australian Space Agency



Professor Matthew Gilliam. University of Adelaide



Darcey Watson. The Andy Thomas Space Foundation

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

Kelley Jones



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

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



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

Kelley Jones



Eyre Peninsula Strategic Regional Plan 2023-26

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic Plan Working Group

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

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

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

Strategic Regional Plan (SRP) for Eyre Peninsula - Engagement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Eyre Peninsula Waste and Resources – Workshops and Strategy Development

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

EPLGA Waste to Resources Project - Objectives and Activities

Project Objectives:

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

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



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

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

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

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



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

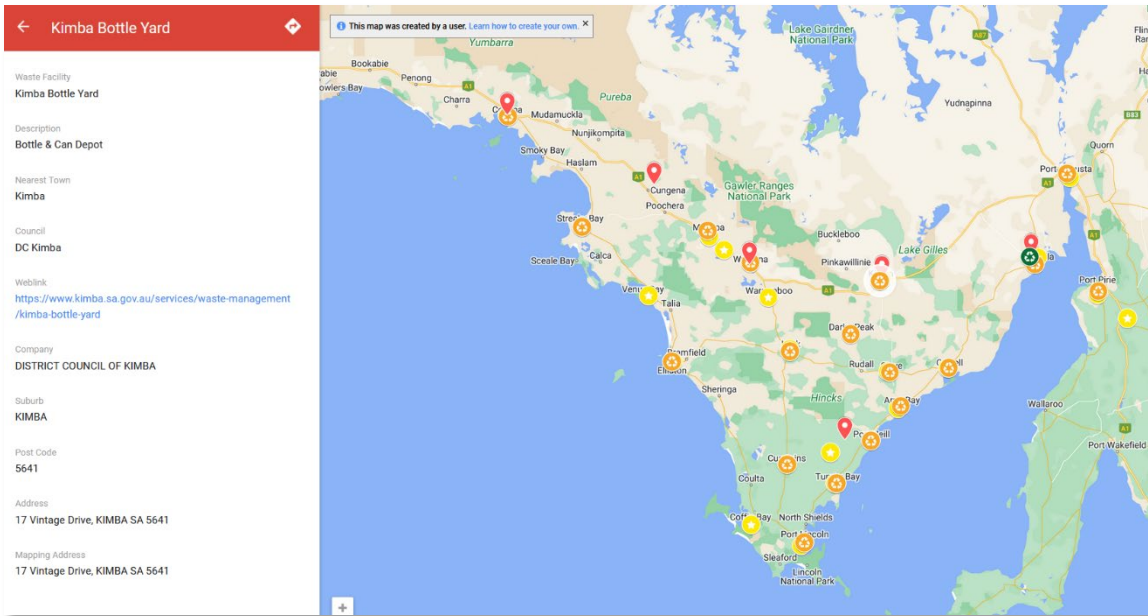


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

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

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

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

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

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

Stage 2 (September 2022-June 2023):

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

Key Developments:

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

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

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

Key Strategy Elements:

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



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

EPLGA Website updated

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



Eyre Peninsula Local Government Association

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



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

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

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

Android

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

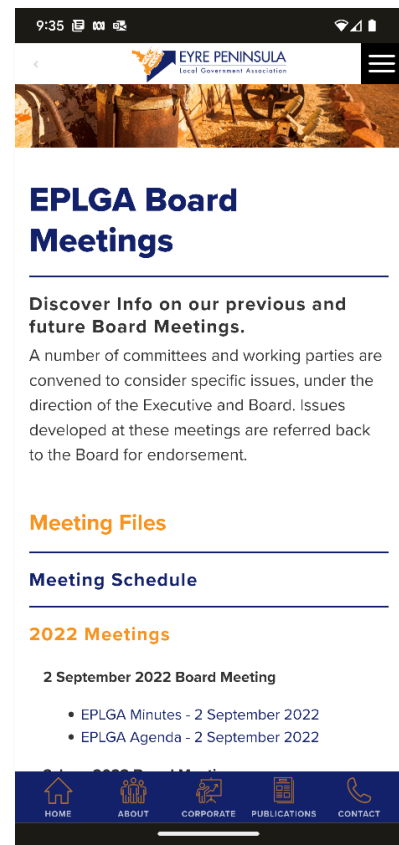
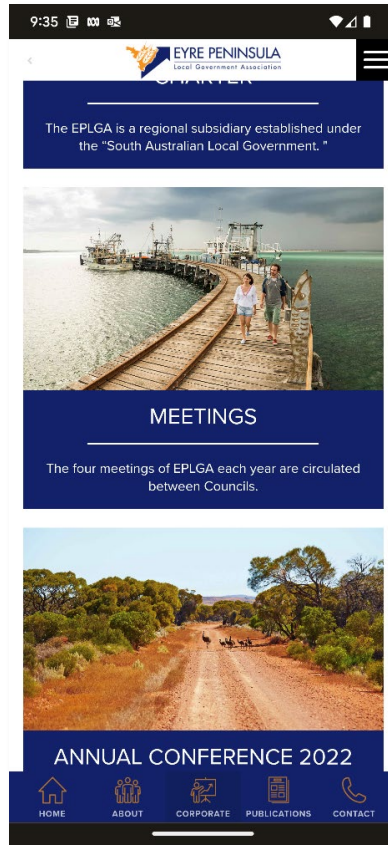
iPhone

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

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

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

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



Website: eplga.com.au

14th Australian Space Forum – opportunities for Eyre Peninsula

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

Some of the notable outcomes include:

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

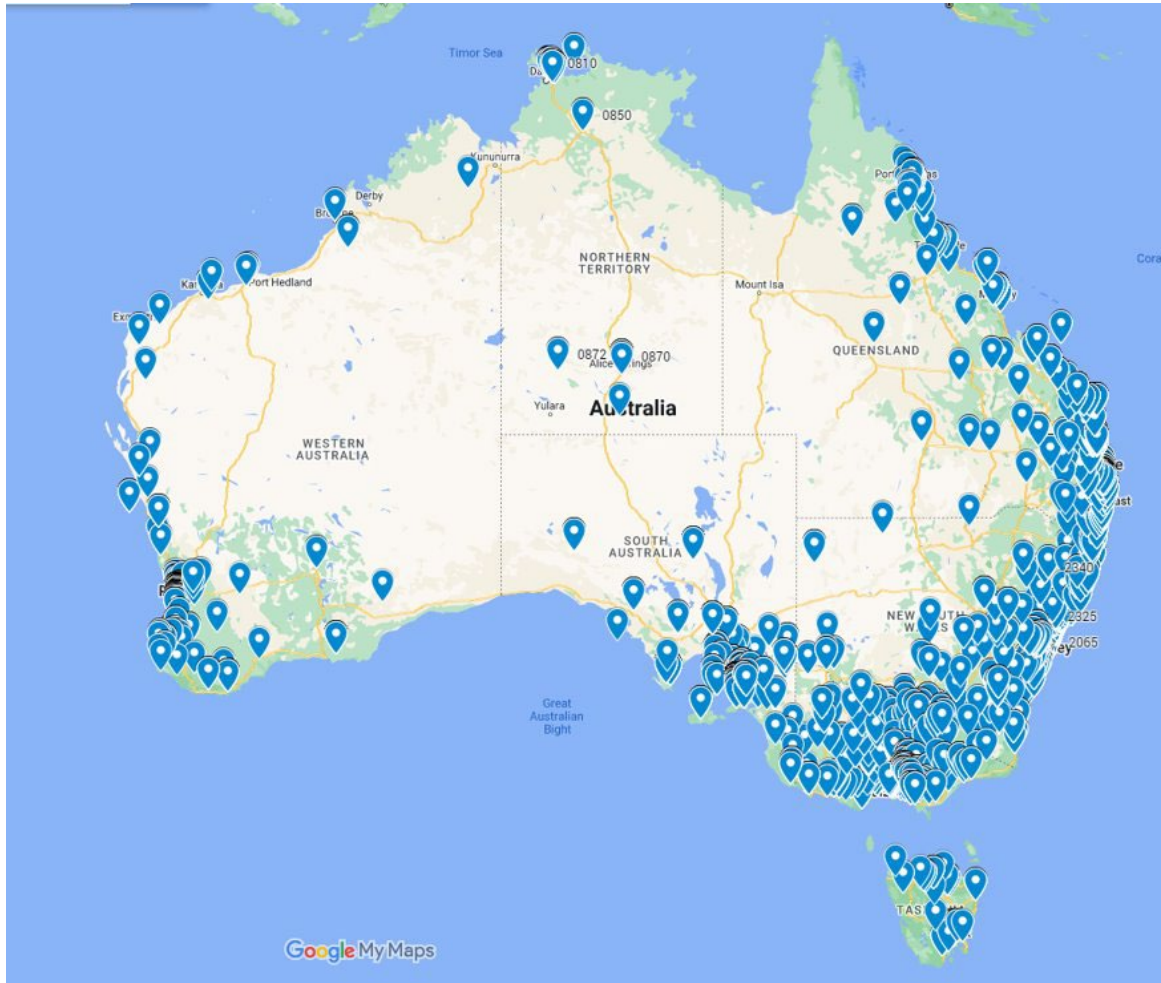


Figure 4. Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. [Google map link click here.](#)

Visitor Feedback

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

Digital Technology Impact

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

Media Coverage

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

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

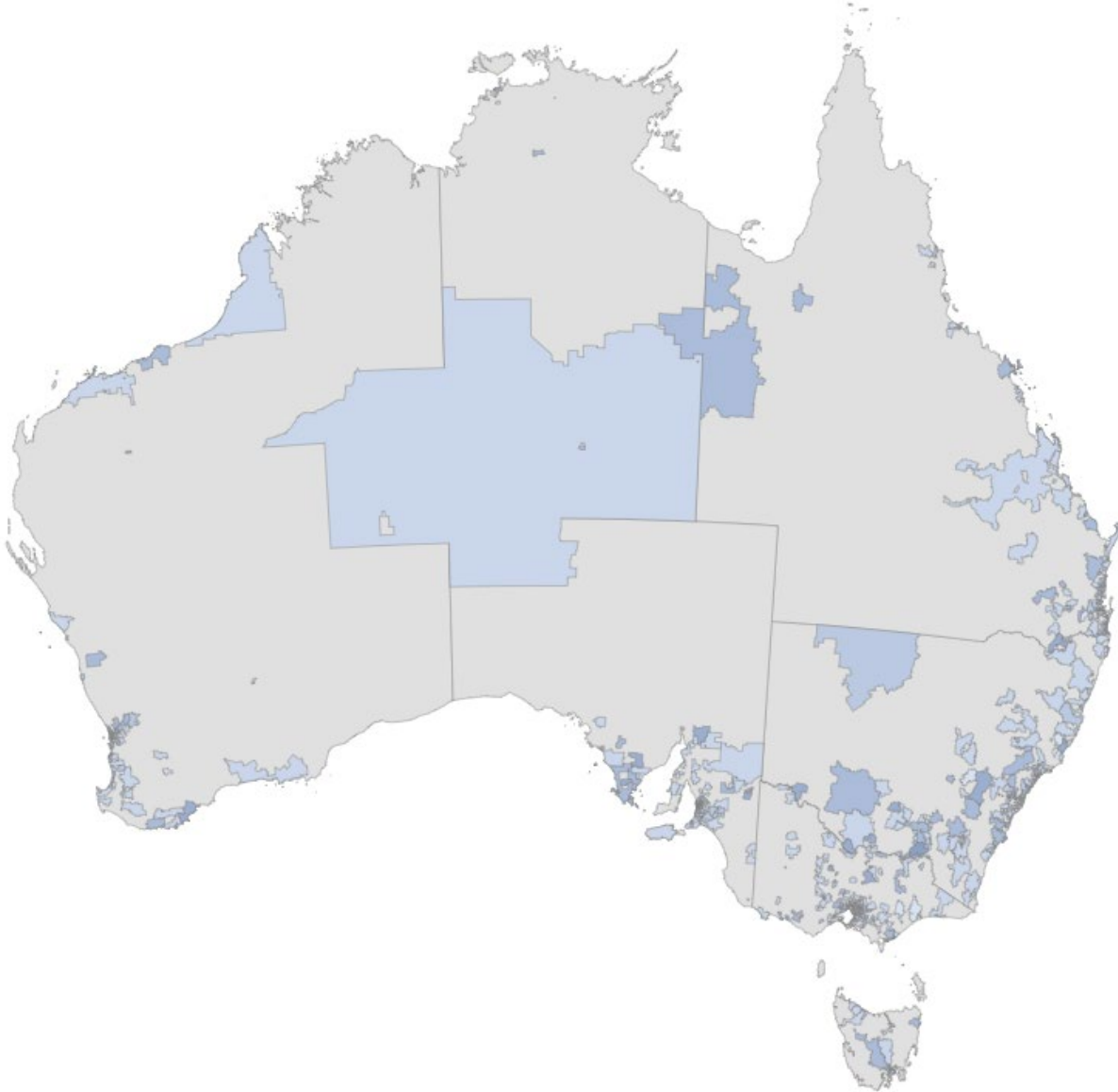
[Camping changes to protect environment - Eyre Peninsula Advocate](#)

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



Figure 5 Watch on [Youtube](#)

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



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

Eyre Peninsula LGA Annual Business Plan 2023-24

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

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

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

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

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

The EPLGA Purpose is to:

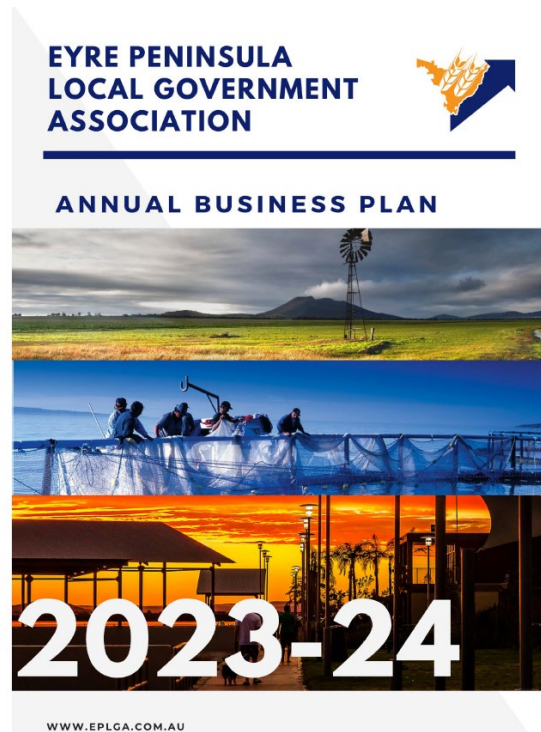
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
 - develop and/or contribute to the development, updating, and implementation of Regional Plans that address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

PREAMBLE – Annual Business Plan.

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

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

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



REPORT OF ACTIVITIES

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

SUMMARY OF OTHER ACTIVITIES

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

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

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

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

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

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

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

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

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

Strategic Actions

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

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

Goal Area 1.2 Governance

Core Activities

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

Comments:

Compliance met.

Strategic Actions

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

Comments:

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

Goal Area 1.3 Member Services

Core Activities

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

Comments:

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

Strategic Actions

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

Comments:

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

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

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

24 November 2023

Mr. Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sent via email: pscott@eplga.com.au

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North Adelaide SA 5006

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www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Dear Mr Scott

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

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

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

Our external audit report has recorded the following Qualification:

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

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

1. Financial Statements – Presentation & Format

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

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

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

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

2. Statutory Compliance – Association Budget

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

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

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

3. Audit Committee Exemption

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

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

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

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

4. Financial Internal Controls Policy

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

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

5. Electronic Funds Transfer Authorisation Controls

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

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

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

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

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

6. Purchasing and Tendering Policy

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

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

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

7. Gifts, Benefits and Hospitality Policy

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

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

8. Corporate Policy Register

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

9. General Journal Internal Controls

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

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

10. Leave Provision Calculation Methodology

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

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

11. Revenue Received in Advance (Unspent Funds)

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

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

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

12. Council Campsite Bookings

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

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

Conclusion

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

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

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

Yours sincerely
DEAN NEWBERY

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

Samantha Creten
Director

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

Prepared by Complete Business & Accounting Services

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

Compilation Report

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

Compilation report to Eyre Peninsula Local Government Association.

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

The Responsibility of the Committee Member's

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

Our Responsibility

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

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

COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD

TROY DOUDLE

Dated: 27 November 2023

Income and Expenditure Statement

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

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

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

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

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

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

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

Assets and Liabilities Statement

Eyre Peninsula Local Government Association As at 30 June 2023

	30 JUN 2023	30 JUN 2022
Assets		
Current Assets		
Cash and Cash Equivalents		
EPLGA Bank SA 066728540	61,083	79,845
Local Government Finance Authority - General 59811	299,145	-
Local Government Finance Authority - HR Project 59810	49,468	264,601
Sundry Debtor	56	-
Accounts Receivable	25,280	15,019
Prepayments	10,503	2,682
Accrued Income	-	291
Total Cash and Cash Equivalents	445,535	362,438
GST Receivable		
BAS Clearing	9,736	-
GST Adjustment	9,270	-
GST	(864)	3,888
Total GST Receivable	18,142	3,888
Total Current Assets	463,677	366,326
Non-Current Assets		
Term Deposits		
Bendigo Bank Term Deposit	167,657	167,029
Total Term Deposits	167,657	167,029
Plant and Equipment and Vehicles		
Plant & Equipment	3,808	3,808
Less Accumulated Depreciation on Plant & Equipment	(1,768)	(408)
Total Plant and Equipment and Vehicles	2,040	3,400
Total Non-Current Assets	169,697	170,429
Total Assets	633,374	536,755
Liabilities		
Current Liabilities		
Accounts Payable	104,219	9,105
Bank Overdraft		
BankSA Credit Card #0207	3,518	3,329
Total Bank Overdraft	3,518	3,329
ATO Integrated Client Account	1,438	(120)
PAYG Withholdings Payable	-	4,356
Provisions		
Provisions - Long Service Leave	11,553	7,875

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

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

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

Notes to the Financial Statements

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

1. Summary of Significant Accounting Policies

Basis of Preparation

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

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

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

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

Local Government Reporting Entity – Non-Conformance

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

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

Property, Plant and Equipment (PPE)

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

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

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

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

Impairment of Assets

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

Employee Provisions

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

Provisions

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

Cash on Hand

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

Accounts Receivable and Other Debtors

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

Revenue and Other Income

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

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

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

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

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

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

Goods and Services Tax (GST)

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

Financial Assets

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

Accounts Payable and Other Payables

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

Comparative Figures

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

Certificate By Members of the Board

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

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

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

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


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

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

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

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

Dated: **23 / 11 / 2023**



Eyre Peninsula Local Government Association

Annual Financial Statements

for the year ended 30 June 2023

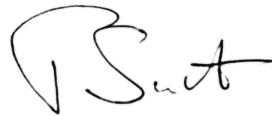
CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



.....
Dean Johnson
President



.....
Peter Scott
Executive Officer

Date: 24/11/2023

HEAD OFFICE

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Eyre Peninsula Local Government Association

Qualified Opinion

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

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

Basis for Qualified Opinion

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

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

24 November 2023

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Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

24 November 2023



APPENDIX 2

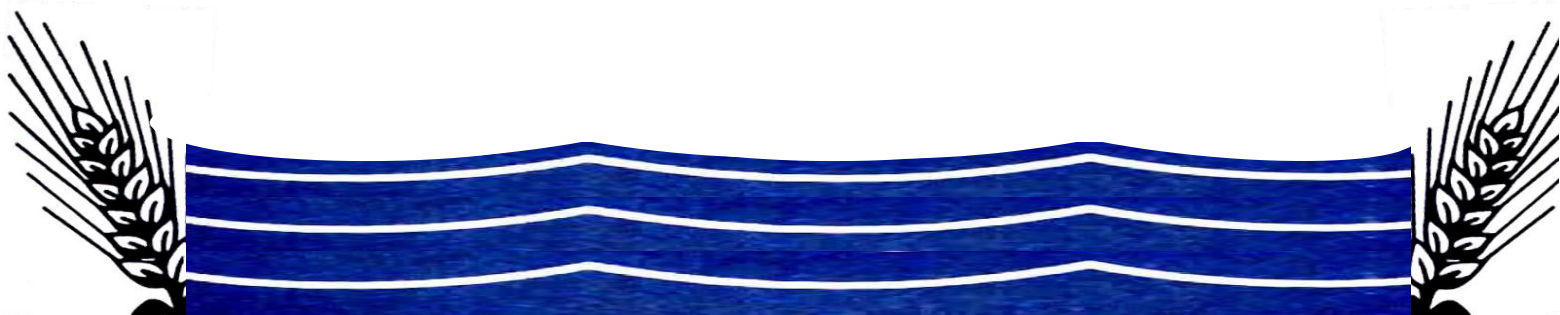
DISTRICT COUNCIL OF ELLISTON

2022-2023 Audited Financial Statements



DISTRICT COUNCIL OF ELLISTON

**General Purpose Financial
Reports For the year
ended
30 June 2023**



DISTRICT COUNCIL OF ELLISTON
General Purpose Financial Reports
for the year ended 30 June 2023

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

CERTIFICATION OF FINANCIAL STATEMENTS

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

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



**Nikki Becker
CHIEF EXECUTIVE OFFICER**



**Andrew McLeod
MAYOR**

Date: 17 October 2023

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

		2023	2022
	Notes	\$	\$
INCOME			
Rates	2	2,829,242	2,658,197
Statutory charges	2	47,044	35,538
User charges	2	177,446	148,054
Grants, subsidies and contributions - Operating	2	3,088,289	2,891,481
Investment income	2	34,095	8,548
Reimbursements	2	33,688	59,176
Other income	2	72,383	25,353
Total Income		6,282,187	5,826,347
EXPENSES			
Employee costs	3	1,518,595	1,490,835
Materials, contracts & other expenses	3	2,787,044	2,387,002
Depreciation, amortisation & impairment	3	1,169,095	1,168,119
Total Expenses		5,474,734	5,045,956
OPERATING SURPLUS / (DEFICIT)		807,453	780,391
Asset disposal & fair value adjustments	4	(236,034)	(133,973)
Amounts received specifically for new or upgraded assets	2	775,104	186,124
NET SURPLUS / (DEFICIT) transferred to Equity Statement		1,346,523	832,542
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	111,531
Impairment (expense) / recoupments offset to asset revaluation reserve	9	(136,570)	-
TOTAL COMPREHENSIVE INCOME		1,209,953	944,073

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

ASSETS	Notes	2023	2022
		\$	\$
Current Assets			
Cash and cash equivalents	5	1,560,905	1,639,222
Trade & other receivables	5	1,045,530	495,240
Inventories	5	27,137	13,735
Total Current Assets		2,633,572	2,148,197
Non-current Assets			
Infrastructure, property, plant & equipment	7	42,162,824	40,567,975
Other non-current assets	6	472,171	1,792,991
Total Non-current Assets		42,634,995	42,360,966
Total Assets		45,268,567	44,509,163
LIABILITIES			
Current Liabilities			
Trade & other payables	8	1,072,654	1,518,882
Provisions	8	170,887	201,526
Total Current Liabilities		1,243,541	1,720,408
Non-current Liabilities			
Provisions	8	59,360	33,042
Total Non-current Liabilities		59,360	33,042
Total Liabilities		1,302,901	1,753,450
NET ASSETS		43,965,666	42,755,713
EQUITY			
Accumulated surplus		12,282,258	10,942,189
Asset revaluation reserves	9	31,249,728	31,386,298
Other reserves	9	433,680	427,226
TOTAL EQUITY		43,965,666	42,755,713

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

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

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Rates - general & other		2,925,818	2,616,630
Fees & other charges		51,748	39,092
User charges		183,226	170,616
Investment receipts		33,013	7,765
Grants utilised for operating purposes		2,688,563	2,890,806
Reimbursements		37,057	65,094
Other revenues		505,045	341,417
Payments:			
Employee costs		(1,508,922)	(1,456,522)
Materials, contracts & other expenses		(3,738,469)	(2,320,515)
Net Cash provided by (or used in) Operating Activities	11(b)	1,177,079	2,354,383
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		516,736	941,330
Sale of replaced assets		-	33,318
Payments:			
Expenditure on renewal/replacement of assets		(1,127,011)	(1,151,074)
Expenditure on new/upgraded assets		(645,121)	(1,792,991)
Net Cash provided by (or used in) Investing Activities		(1,255,396)	(1,969,417)
Net Increase (Decrease) in cash held		(78,317)	384,966
Cash & cash equivalents at beginning of period	11(a)	1,639,222	1,254,258
Cash & cash equivalents at end of period	11(a)	1,560,905	1,639,222

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

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

2023	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	TOTAL EQUITY \$
Balance at end of previous reporting period		10,942,189	31,386,298	427,226	42,755,713
Net Surplus / (Deficit) for Year		1,346,523	-	-	1,346,523
Other Comprehensive Income					
Impairment (expense) / recoupments offset to asset revaluation reserve		-	(136,570)	-	(136,570)
Transfers between reserves		(6,454)	-	6,454	-
Balance at end of period	9	<u>12,282,258</u>	<u>31,249,728</u>	<u>433,680</u>	<u>43,965,666</u>
2022					
Balance at end of previous reporting period		10,143,026	31,274,768	393,846	41,811,641
Net Surplus / (Deficit) for Year		832,542	-	-	832,542
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	111,531	-	111,531
Transfers between reserves		(33,379)	-	33,379	-
Balance at end of period	9	<u>10,942,189</u>	<u>31,386,298</u>	<u>427,225</u>	<u>42,755,713</u>

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

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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.

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.

2 The Local Government Reporting Entity

The District Council of Elliston is incorporated under the *SA Local Government Act 1999* and has its principal place of business at 21 Beach Terrace, Elliston.

3 Income Recognition

3.1 Revenue

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

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

	Cash Payment Received		Annual Allocation		Difference
2020-21	\$ 1,151,329	\$	1,154,828	-	\$ 3,499
2021-22	\$ 1,559,703	\$	1,182,131	+	\$ 377,572
2022-23	\$ 1,723,562	\$	1,250,408	+	\$ 473,154

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. 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.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7.

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts 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 Provisions

8.1 Employee Benefits

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

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

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.

8.2 Superannuation

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

9 Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

9.1 Council as a Lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any premeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

ii) Lease liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

As at 30 June 2023, Council did not hold any leases as a lessee or held right of use assets

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 New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

12 Comparative Figures

To ensure the comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

13 Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

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

Note 2 - INCOME

	2023	2022
	\$	\$
RATES REVENUES		
<u>General Rates</u>	2,454,101	2,299,706
Less: Mandatory rebates	(14,110)	(15,475)
Less: Discretionary rebates, remissions & write offs	(25,920)	(22,453)
	2,414,071	2,261,778
<u>Other Rates</u> (including service charges)		
Landscape levy	108,143	105,284
Waste collection	233,585	222,983
Water supply	15,015	14,144
Community wastewater management systems	43,531	41,410
	400,274	383,821
<u>Other Charges</u>		
Penalties for late payment	14,898	12,598
	2,829,243	2,658,196
STATUTORY CHARGES		
Town planning fees	32,282	20,385
Health & Septic Tank Inspection fees	1,512	1,729
Animal registration fees & fines	5,897	6,736
Search Fees	6,353	5,886
Other licences, fees, & fines	1,000	802
	47,044	35,538
USER CHARGES		
Cemetery/crematoria fees	13,864	5,591
Caravan Park Income	52,253	41,592
Camping Fees	82,853	66,276
Water	11,846	8,607
Waste	6,683	11,645
Licence Income	3,175	2,318
House Rental Income	5,880	12,025
Dogs and Cats Microchipping	892	
	177,446	148,054

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

Note 2 - INCOME (con't)

	2023	2022
	\$	\$
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	34,095	8,548
	34,095	8,548
REIMBURSEMENTS		
Private works	1,913	10,467
Other	31,775	48,709
	33,688	59,176
OTHER INCOME		
Rebates received	50,021	25,353
Sundry	22,362	
	72,383	25,353
GRANTS, SUBSIDIES, CONTRIBUTIONS		
<i>Amounts received specifically for new or upgraded assets</i>	775,104	186,124
<i>Other grants, subsidies and contributions - Operating</i>		
Untied - Financial Assistance Grant	1,928,142	1,764,357
Roads to Recovery	400,401	438,402
Local Roads & Infrastructure Grant	484,669	498,641
Dog & Cat Management Board	-	2,727
Saluting Their Service Commemorative	-	6,500
Green Industries SA Grant	-	3,197
Lock Murdinga Tooligie Progress Association	100,000	-
Variety, The Children's Charity	16,303	16,303
Library & Communications	1,408	1,811
LGA SA	23,238	76,763
Regional Development Australia	80,000	82,781
Disaster Recovery Program	54,128	-
	3,088,289	2,891,481
	3,863,393	3,077,605
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
Commonwealth government	775,104	713,807
State government	3,088,289	2,363,798
	3,863,393	3,077,605

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

<i>Individually Significant Item</i>	\$	\$
Financial Assistance Grant additional 100% paid in advance	1,410,242	377,572
LRCIP Phase 3 Funding unspent 30 June	<u>255,978</u>	<u>498,641</u>
	<u>1,666,220</u>	<u>876,213</u>

An additional 100% of financial assistance grants were paid to Council by the Federal Government in June 2023. Further to this Council received amounts that remained unspent at the 30 June 2023 in relation to Phase 3 of the LRCIP.

\$1.4Mil will have the effect of increasing the operating surplus by this amount with the related expenditure will be incurred in the 2023-24 financial year.

Adjusted Operating Surplus and Net Financial Liability Ratios have been recalculated and reported on in Note 15.

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

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		1,253,679	1,200,095
Employee leave expense		216,332	168,267
Superannuation - defined contribution plan contributions	17	154,806	129,581
Workers' Compensation Insurance		35,550	40,189
Less: Capitalised and distributed costs		<u>(141,772)</u>	<u>(47,297)</u>
Total Operating Employee Costs		<u>1,518,595</u>	<u>1,490,835</u>
Total Number of Employees		18	18
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		17,612	15,300
Elected members' expenses		<u>106,224</u>	<u>86,275</u>
Subtotal - Prescribed Expenses		<u>123,836</u>	<u>101,575</u>
<u>Other Materials, Contracts & Expenses</u>			
Contractors		904,142	784,086
Contractors - Waste and Recycling		447,266	332,654
Contractors - Plant repairs and maintenance		64,682	49,330
Contractors - Professional Services		122,957	184,682
Contractors - IT Services		138,119	104,688
Contractors - Projects		2,845,436	2,795,131
Registration and insurance		191,482	172,815
Electricity		63,872	41,225
Travel		17,394	10,406
Telephone		27,925	21,865
Legal Expenses		47,035	36,314
Levies paid to government - Landscape levy		110,053	104,886
- Other Levies		7,222	12,390
Materials - Operating		205,317	250,076
Materials - Projects		89,962	54,930
Other Expenses		282,582	157,428
Water		40,139	19,611
Advertising		8,633	8,072
Tourism		43,766	41,605
Less: Capitalised and Distributed Costs		<u>(2,994,776)</u>	<u>(2,896,769)</u>
Subtotal - Other Materials, Contracts & Expenses		<u>2,663,208</u>	<u>2,285,425</u>
		<u>2,787,044</u>	<u>2,387,002</u>

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

Note 3 - EXPENSE con't

		2023	2022
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings and Other Structure		172,817	176,339
Road Infrastructure		760,432	764,288
Plant and Equipment		166,600	182,260
Furniture and Fittings		12,567	7,112
Other Infrastructure		24,530	23,560
CWMS		14,560	14,560
Stormwater		17,589	-
Impairment			
Road Infrastructure		136,570	-
		<u>1,305,665</u>	<u>1,168,119</u>
Less: Impairment expense offset to asset revaluation reserve	9	<u>(136,570)</u>	<u>-</u>
		<u>1,169,095</u>	<u>1,168,119</u>

Impairment caused on unsealed road infrastructure due to natural disaster "Ex -Tropical Cyclone Tiffany".

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2023	2022
	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	33,318
Less: Carrying amount of assets sold	236,034	167,291
Gain (Loss) on disposal	(236,034)	(133,973)

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash on Hand and at Bank	118,595	208,067
Deposits at Call	1,442,310	1,431,155
	1,560,905	1,639,222

TRADE & OTHER RECEIVABLES

Rates - General & Other	168,164	252,305
Accrued Revenues	660,949	1,098
Debtors - general	115,514	84,876
Other levels of Government	-	675
GST Recoupment	100,903	156,286
	1,045,530	495,240

INVENTORIES

Stores & Materials	27,137	13,735
	27,137	13,735

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS

Capital Works-in-Progress	472,171	1,792,991
	472,171	1,792,991

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

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

		2022 \$'000				2023 \$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	11,673,610	-	-	11,673,610	11,673,610	-	-	11,673,610
Buildings and Other Structure	3	8,222,908	775,077	(3,867,289)	5,130,696	8,222,908	828,741	(4,040,107)	5,011,543
Road Infrastructure	3	28,485,441	1,223,738	(8,831,829)	20,877,350	27,989,785	2,171,065	(9,469,209)	20,691,642
Plant and Equipment		-	2,114,975	(1,012,540)	1,102,435	-	2,164,570	(1,179,141)	985,429
Furniture and Fittings		-	254,420	(208,055)	46,365	-	284,224	(220,623)	63,601
Other Infrastructure		-	1,152,301	(176,260)	976,041	-	778,752	(103,995)	674,757
CWMS	3	1,435,614	-	(674,096)	761,518	1,435,614	-	(688,656)	746,958
Stormwater	3	-	-	-	-	420,171	2,009,536	(114,383)	2,315,323
Total IPP&E		49,817,573	5,520,511	(14,770,069)	40,567,975	49,742,089	8,236,888	(15,816,113)	42,162,824
	Comparatives	49,941,711	4,410,841	(13,711,772)	40,640,780	49,817,573	5,520,511	(14,770,069)	40,567,975

This Note continues on the following pages.

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

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2022	Carrying Amounts Movement During the Year							2023	
	\$	\$							\$	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
	New / Upgrade	Renewals	In				Out			
Land	11,673,610	-	-	-	-	-	-	-	-	11,673,610
Buildings and Other Structure	5,130,696	-	53,664	-	(172,817)	-	-	-	-	5,011,543
Road Infrastructure	20,877,312	-	947,327	(236,034)	(760,432)	-	-	-	(136,570)	20,691,642
Plant and Equipment	1,102,435	-	49,595	-	(166,600)	-	-	-	-	985,429
Furniture and Fittings	46,365	-	29,803	-	(12,567)	-	-	-	-	63,601
Other Infrastructure	976,041	-	46,622	-	(24,530)	-	(323,376)	-	-	674,757
CWMS	761,518	-	-	-	(14,560)	-	-	-	-	746,958
Stormwater	-	2,009,537	-	-	(17,589)	-	323,376	-	-	2,315,323
Total IPP&E	40,567,977	2,009,537	1,127,011	(236,034)	(1,169,095)	-	323,376	(323,376)	(136,570)	42,162,824
<i>Comparatives</i>	<i>40,640,780</i>	<i>-</i>	<i>1,151,074</i>	<i>(167,291)</i>	<i>(1,168,119)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>111,531</i>	<i>40,567,975</i>

This note continues on the following pages.

District Council of Elliston

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

Note 7 – 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. Accordingly, formal sensitivity analysis does not provide useful information.

District Council of Elliston

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

Note 7 – 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.

Buildings & Other Structures	\$	5,000
Road Infrastructure	\$	5,000
Plant & Equipment	\$	5,000
Furniture & Fittings	\$	5,000
Other Infrastructure	\$	5,000
CWMS	\$	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:

Building & Other Structures		
Buildings – complete		50 to 110 years
Buildings – preliminary		55 to 90 years
Buildings – substructure		60 to 100 years
Buildings – superstructure		60 to 80 years
Buildings – services		40 to 60 years
Buildings – internal fitout		35 to 85 years
Sculptures / Memorials		60 to 100 years
Gates and Fences		45 to 90 years
Parks & playground Structures		15 to 50 years
Other Structures		18 to 100 years
Infrastructure		
Sealed Roads – Upper Seal		18 to 22 years
Sealed Roads – Lower Seal		36 to 66 years
Unsealed Roads – Surface		12 to 40 years
Paving & Footpaths, Kerb & Gutter		12 to 80 years
Spoon Drains		100 years
Kerbing and Water Table		100 years
Flood Control Structures		80 to 100 years
Dams and Reservoirs		80 to 100 years
Bores		20 to 40 years
Reticulation Pipes – PVC		70 to 80 years
Reticulation Pipes – Other		25 to 75 years
Pumps & Telemetry		15 to 25 years

DISTRICT COUNCIL OF ELLISTON

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Plant & Equipment	
Vehicles and Road-making Equipment	3 to 8 years
Other Plant & Equipment	5 to 15 years
Furniture & Fittings	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years

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.

Land was revalued as at 1 July 2020 by an independent valuer, Gayler Professional Services.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2020 by independent valuer, Gayler Professional Services. All additions recognised after the date of valuation have been recognised at cost.

Road Infrastructure

Roads, footpaths, kerb and water table assets were condition assessed and valued at current depreciated replacement cost as at 1 July 2019 by independent valuer, Tonkin Consulting. All additions recognised after the date of valuation have been recognised at cost.

Plant & Equipment

These assets are recognised on the cost basis.

Furniture & Fittings

These assets are recognised on the cost basis.

Other Infrastructure

All other Assets are recognised on the cost basis.

Community Wastewater Management Systems (CWMS)

CWMS assets were revalued as at 1 July 2021 by an independent valuer, Gayler Professional Services. All acquisitions made after the respective dates of valuation are recorded at cost.

Storm Water Drainage

Storm water drainage infrastructure was valued by an independent consultant, Christopher Brideson from Water & Waste Innovations at 30 June 2018. All acquisition made after the respective dates of valuation are recorded at cost. Existing Storm water assets were transferred from infrastructure asset class.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - LIABILITIES

	Notes	2023		2022	
		\$		\$	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		124,768	-	655,145	-
Payments received in advance		806,034	-	787,361	-
Accrued expenses - employee entitlements		42,155	-	28,161	-
Accrued expenses - other		29,477	-	16,490	-
Deposits, Retentions & Bonds		43,595	-		
GST Payable		1,227	-	8,791	-
Other		25,398	-	22,935	-
		1,072,654	-	1,518,883	-
PROVISIONS					
LSL Employee entitlements (including on-costs)		87,976	59,360	110,729	33,042
AL Employee entitlements (including on-costs)		82,911	-	90,797	-
		170,887	59,360	201,526	33,042

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
	\$	\$	\$	\$
Land	10,856,211	-	-	10,856,211
Buildings and Other Structure	1,257,163	-	-	1,257,163
Road Infrastructure	18,350,578	-	(136,570)	18,214,008
Other Infrastructure	72,611	-	-	72,611
CWMS	849,735	-	-	849,735
TOTAL	31,386,298	-	(136,570)	31,249,728
<i>Comparatives</i>	<i>31,274,767</i>	<i>111,531</i>		<i>31,386,298</i>
OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
Waste Management Reserve	151,368	233,585	(245,315)	139,638
CWMS Reserve	275,858	43,531	(25,347)	294,042
Port Kenny Water Supply Reserve	-	-	-	-
TOTAL OTHER RESERVES	427,226	277,116	(270,662)	433,680
<i>Comparatives</i>	<i>393,847</i>	<i>33,379</i>	<i>-</i>	<i>427,226</i>

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

(Other Reserves)

Waste Management Reserve

Identifies Waste Collection service charges that have not as yet been spent on Waster Services.

CWMS Reserve

Identifies CWMS service charges that have not as yet been spent on CWMS activities.

Port Kenny Water Supply Reserve

Identifies Port Kenny Water Supply service charges that have not as yet been spent on PKWS activities.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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

	2023	2022
CASH & FINANCIAL ASSETS	\$	\$
Waste management	139,638	151,368
CWMS	294,042	275,858
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS	433,680	427,226

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

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	2023 \$	2022 \$
Total cash & equivalent assets	5	<u>1,560,905</u>	<u>1,639,222</u>
Balances per Cash Flow Statement		<u>1,560,905</u>	<u>1,639,222</u>

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

Net Surplus (Deficit)		700,189	832,543
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,169,095	1,168,119
Net increase (decrease) in unpaid employee benefits		9,673	32,888
Grants for capital acquisitions treated as Investing Activity		(516,736)	(941,328)
Net (Gain) Loss on Disposals		<u>236,034</u>	<u>133,973</u>
		1,598,255	1,226,194
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		100,916	(135,118)
Net (increase) decrease in inventories		(13,402)	(13,155)
Net increase (decrease) in trade & other payables		<u>(508,690)</u>	<u>1,276,463</u>
Net Cash provided by (or used in) operations		<u>1,177,079</u>	<u>2,354,383</u>

(c) Financing Arrangements

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

Corporate Credit Cards	15,000	15,000
LGFA Cash Advance Debenture facility	1,361,227	1,361,227

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

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

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business Undertakings	122,521	113,631	149,073	137,398	(26,552)	(23,767)	-	-	3,148,576	3,095,757
Community Services	12,875	11,941	375,010	345,639	(362,135)	(333,698)	1,017,137	810,258	1,603,232	1,576,337
Culture	1,742	1,615	11,162	10,288	(9,420)	(8,672)	2,101	1,674	62,971	61,915
Economic Development	-	-	114,148	105,208	(114,148)	(105,208)	-	-	-	-
Environment	391,035	362,661	707,743	652,312	(316,708)	(289,651)	81,202	64,686	2,518,859	2,476,604
Recreation	100,452	93,163	617,724	569,344	(517,272)	(476,181)	64,964	51,751	8,778,968	8,631,696
Regulatory Services	37,619	34,890	104,378	96,203	(66,758)	(61,313)	-	-	-	-
Transport & Communications	1,499,556	1,390,747	1,646,284	1,517,348	(146,728)	(126,601)	1,786,475	1,423,118	26,021,785	25,585,256
Unclassified Activities	918,123	851,503	227,403	209,593	690,720	641,910	-	-	-	-
Council Administration	3,198,263	2,966,195	1,521,809	1,402,623	1,676,454	1,563,572	911,514	726,118	3,134,175	3,081,598
TOTALS	6,282,186	5,826,347	5,474,734	5,045,956	807,453	780,391	3,863,393	3,077,605	45,268,567	44,509,163

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Camping Grounds, Caravan Parks, Private Works, CWMS, Water Supply – Domestic.

Community Services

Public Order and Safety, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Community Support, Children and Youth Services, Community Assistance, Other Community Support, Community Amenities, Cemeteries, Public Conveniences and Other Community Amenities.

Culture

Library Services, Heritage and Other Cultural Services.

Economic Development

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

Environment

Agricultural Services, Other Agricultural Services, Waste Management, Domestic Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Street scaping, EP Landscape Board Levy and Other Environment.

Recreation

Jetties, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Outdoor and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Health Inspection and Other Regulatory Services.

Transport

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

Council Administration

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, LGGC – General Purpose.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS

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

**Accounting Policies - Recognised
Financial Instruments**

**Bank, Deposits at Call, Short Term
Deposits**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 0.30% and 4.30% (2022: 0.30% and 1.05%).

Carrying amount: approximates fair value due to the short term to maturity.

**Receivables - Rates & Associated
Charges**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2022: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

**Receivables - Other levels of
government**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

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

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,560,905	-	-	1,560,905	1,560,905
Receivables	1,045,530	-	-	1,045,530	1,045,530
Other Financial Assets				-	-
Total	2,606,435	-	-	2,606,435	2,606,435
<u>Financial Liabilities</u>					
Payables	1,013,457	-	-	1,013,457	1,013,457
Total	1,013,457	-	-	1,013,457	1,013,457
2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,639,222	-	-	1,639,222	1,639,222
Receivables	495,240	-	-	495,240	495,240
Total	2,134,462	-	-	2,134,462	2,134,462
<u>Financial Liabilities</u>					
Payables	1,474,232	-	-	1,474,232	1,474,232
Total	1,474,232	-	-	1,474,232	1,474,232

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS

Net Fair Value

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

Risk Exposures:

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

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. 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.

Note 14 - COMMITMENTS FOR EXPENDITURE

	2023	2022
	\$	\$
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Stormwater Drainage	<u>43,595</u>	<u>135,121</u>
	<u>43,595</u>	<u>135,121</u>
These expenditures are payable:		
Not later than one year	<u>43,595</u>	<u>135,121</u>
	<u>43,595</u>	<u>135,121</u>

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

Note 15 - FINANCIAL INDICATORS

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

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	12.9%	13.4%	9.6%
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>	-21%	-7%	-22%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	14.0%	-1.5%	9.7%
Adjusted Net Financial Liabilities Ratio	2%	22%	-10%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>	111%	69%	126%
Asset Renewals - IAMP			

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

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

Note 16 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2023	2022
	\$	\$
Income		
<i>Rates</i>	2,829,242	2,658,197
<i>Statutory charges</i>	50,219	35,538
<i>User charges</i>	174,271	148,054
<i>Grants, subsidies and contributions` - Operating</i>	3,088,289	2,891,481
<i>Investment income</i>	34,095	8,548
<i>Reimbursements</i>	33,688	59,176
<i>Other income</i>	72,383	25,353
	6,282,187	5,826,347
Expenses		
<i>Employee costs</i>	(1,518,595)	(1,490,835)
<i>Materials, contracts and other expenses</i>	(2,787,044)	(2,387,002)
<i>Depreciation, amortisation and impairment</i>	(1,169,095)	(1,168,119)
	(5,474,734)	(5,045,956)
Operating Surplus / (Deficit)	807,453	780,391
<i>Timing adjustment for grant revenue</i>	82,320	(857,115)
Adjusted Operating Surplus / (Deficit)	889,773	(76,724)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,127,011)	(1,151,074)
Add back Depreciation, Amortisation and Impairment	1,169,095	1,168,119
Proceeds from Sale of Replaced Assets	-	33,318
	42,084	50,363
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(645,121)	(1,792,991)
Amounts received specifically for New and Upgraded Assets	516,736	941,330
	(128,385)	(851,661)
Annual Net Impact to Financing Activities (Surplus/ (Deficit))	803,472	(878,022)

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

Note 17 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Hostplus Super, formerly State-wide Superannuation Scheme.

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 (10.0% in 2021-22; 10.5% in 2022-23). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Contributions to Other Superannuation Schemes

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

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

At the reporting date, Council controlled 2,485 km of road reserves of the average width of 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL EXPENSES

Council is the Planning consent authority for its area under the Planning and Design Code and *Planning, Development and Infrastructure Act 2016*. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 0 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

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

Note 19 – Events After the Balance Sheet Date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non-adjusting events" that should be disclosed.

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

Note 20 - 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, 18 persons were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	562,056	462,124
Long term benefits	48,599	46,833
TOTAL	610,655	508,957

Amount paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

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

	2023	2022
	\$	\$
Planning and building applications fees	3,567	1,362
TOTAL	3,567	1,362

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 \$3,413 during the year.

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

One Key Management Personnel has received payment through District Council of Elliston Shopfront Improvements Program.

The following number of Elected Members are part of the following committees or boards:

Mid-West Health Advisory Committee - 1 Elected Member

In accordance with the *Local Government Act 1999*, these Elected Members declared a conflict of interest and left the council meeting environs when any matter affecting their board is discussed and voted upon.

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Independent Auditor's Report

To the members of the District Council of Elliston

Opinion

We have audited the accompanying financial report of the District Council of Elliston (the Council), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH
Director

19/10/2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF ELLISTON

Opinion

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

Basis for opinion

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

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

DEAN NEWBERY



JIM KEOGH

Director

19/10/2023

DISTRICT COUNCIL OF ELLISTON
Annual Financial Statements
for the year ended 30 June 2023
CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



Nikki Becker

CHIEF EXECUTIVE OFFICER



Phil Channon

**PRESIDING MEMBER AUDIT &
RISK COMMITTEE**

Date: 12 October 2023

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Certification of Auditor's Independence

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

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



JIM KEOGH

Director

DEAN NEWBERY

19/10/2023