

Annual Report 2019/20



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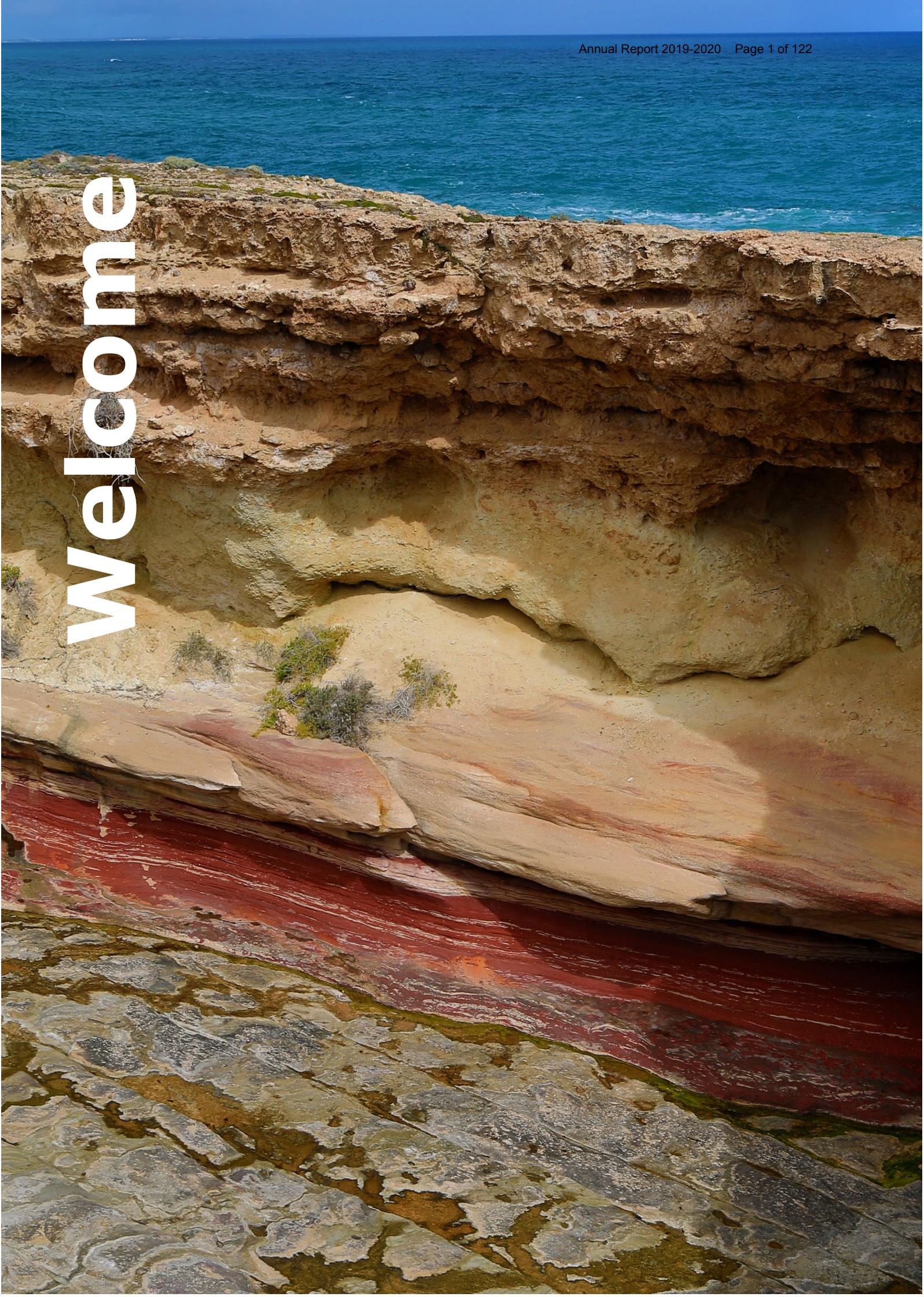
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The Annual Report produced each year outlines the Council's activities and achievements for the preceding twelve (12) months and includes the statutory information as detailed in Section 131 of the Local Government Act 1999 and other legislation.

Photographs courtesy of Dianne Penna, Marie Clark, Tony Leonard and the District Council of Elliston archives.

Welcome



Welcome

The District Council of Elliston covers an area of 669,300ha and is located on the western seaboard of South Australia on the Eyre Peninsula, 700kms from the state capital, Adelaide.

Stretching along 130kms of spectacular coastline, from Lake Hamilton in the south, to Port Kenny in the north, then inland to Lock, it is one of the largest council areas in South Australia.

There are many small communities within the District Council area being Bramfield, Colton, Murdinga, Port Kenny, Tooligie, Sheringa, and Venus Bay. Lock and Elliston are the larger towns with the District Council Office located in Elliston.

The economy of the district is drawn from primary production, fishing and tourism.

Primary production includes cereal and legume crops, cattle, sheep meat and wool.

Commercial and recreational fishing include crayfish, abalone, salmon and King George whiting.

Aquaculture is an emerging industry and opportunities exist for this to expand in the future.

Tourism is experiencing increased visitation and is supported by the accredited Visitor Information Centre located in Elliston.

Improvements to Caravan/Tourism parks, established camp grounds and RV dump points are catering to the growing needs of the traveller.

Our medical services are well supported by the Royal Flying Doctor. There is a sealed all weather registered airstrip located on the outskirts of Elliston with an unsealed aircraft landing area near Lock. Both sites are open to private aircraft.



Council Snapshot



Council Office

21 Beach Terrace
ELLISTON SA 5670



Eight Elected Members

Including one Mayor elected by Council



Postal Address

PO Box 46
ELLISTON SA 5670



Population

1,019



Council Area

6,743 km²



08 8687 9177



dce@elliston.sa.gov.au



www.elliston.sa.gov.au

Our Council



Introduction by Mayor Malcolm Hancock



2019-20 has been a year unlike any other and I would like to congratulate our communities for their resilience in continuing to work and thrive in this challenging and changing environment.

The District Council of Elliston has maintained a business as usual approach throughout the year and we successfully adopted the Annual Business Plan and Annual Budget, ready for the 2020-2021 year.

The monthly Council meetings have been held via zoom and while this allowed Council business to continue, it can't replace the benefits from the interactions between Elected Members during the meeting or the attendance of members of the public.

Meet and Greets were held in March at Elliston and Port Kenny and both events were well attended with positive feedback received. COVID-19 intervened prior to the planned Lock Meet and Greet, however, once the restrictions ease sufficiently, I will organise this event.

Achievements in 2019-2020 include replacing the Locks Well toilets, upgrading the Elliston Council Depot and installing solar to the Depot and Council Office.

Camping facilities in our District have also been upgraded. Council engaged Birdseye Studios to prepare draft master plans for Lock and Venus Bay and Chief Executive Officer Geoff Sheridan has been working with the interested groups to progress the town plans. Further development of concept plans for the Elliston township entrance statements has been undertaken and it is anticipated that the Entrance Statements may be installed in the 2020-2021 year.

Council has continued to support the community by providing financial and in-kind support and our open door policy has encouraged approaches from many

community groups.

Venus Bay was featured on Sunrise in June 2020, beating Venus Bay Victoria for the opportunity. Well done to the District for voting for our Venus Bay and well done to those community members who woke early to be part of the Sunrise program.

South Aussie with Cosi also visited Elliston District and we look forward to watching as Cosi promotes our amazing part of the Eyre Peninsula on his program which is scheduled to air later this year.

Council leases land to many community and sporting groups in the District and this year, those leases have been successfully renewed, providing the groups with security for the coming years.

The Council Community Land Register and Management Plans have been reviewed and updated and can now be easily accessed on Council's website.

I would like to express my thanks to Council's Chief Executive Officer, Geoff Sheridan who has continued to keep Council on track throughout the year, while his wife, Chris has been unwell. We can't appreciate the enormous pressure that has been placed on Geoff during this period. My thanks also must go to the administration staff as they have supported Geoff through this time. My best wishes to Chris as she works to recover and I look forward to seeing her back in Elliston soon.

A handwritten signature in blue ink that reads "Malcolm Hancock". The signature is written in a cursive, flowing style.

Malcolm Hancock

Our Council

Our Council comprises a mayor and seven (7) elected members who are responsible for a variety of functions in accordance with the *Local Government Act 1999* and *Regulations*.

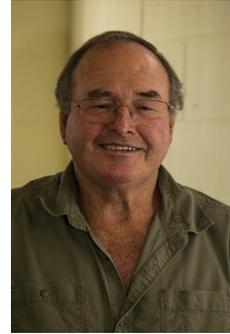
Elected Members are responsible for policy making and decisions that impact on future plans for the District, and the lives and livelihoods of individuals, organisations and businesses within it.

The role of the Elected Members is to:

- ◇ Participate in the deliberations and civic activities of Council.
- ◇ Formulate the Council's objectives and policies; and keep the Council's objectives and policies under review to ensure they are appropriate and effective.
- ◇ Keep Council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery, under review.
- ◇ Represent the interests of residents and ratepayers, to provide community leadership and guidance and to facilitate communication between the community and the Council.



Mayor
Malcolm Hancock
0429 891 108



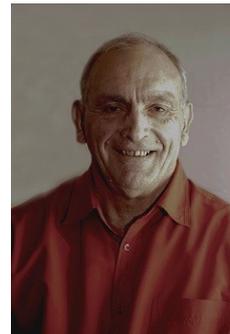
Deputy Mayor
Peter Hitchcock
0429 891 144



Councillor
Andrew McLeod
0428 331 291



Councillor
Debbie May
0428 879 043



Councillor
Creagh McGlasson
0429 385 776



Councillor
Kym Callaghan
0418 892 559

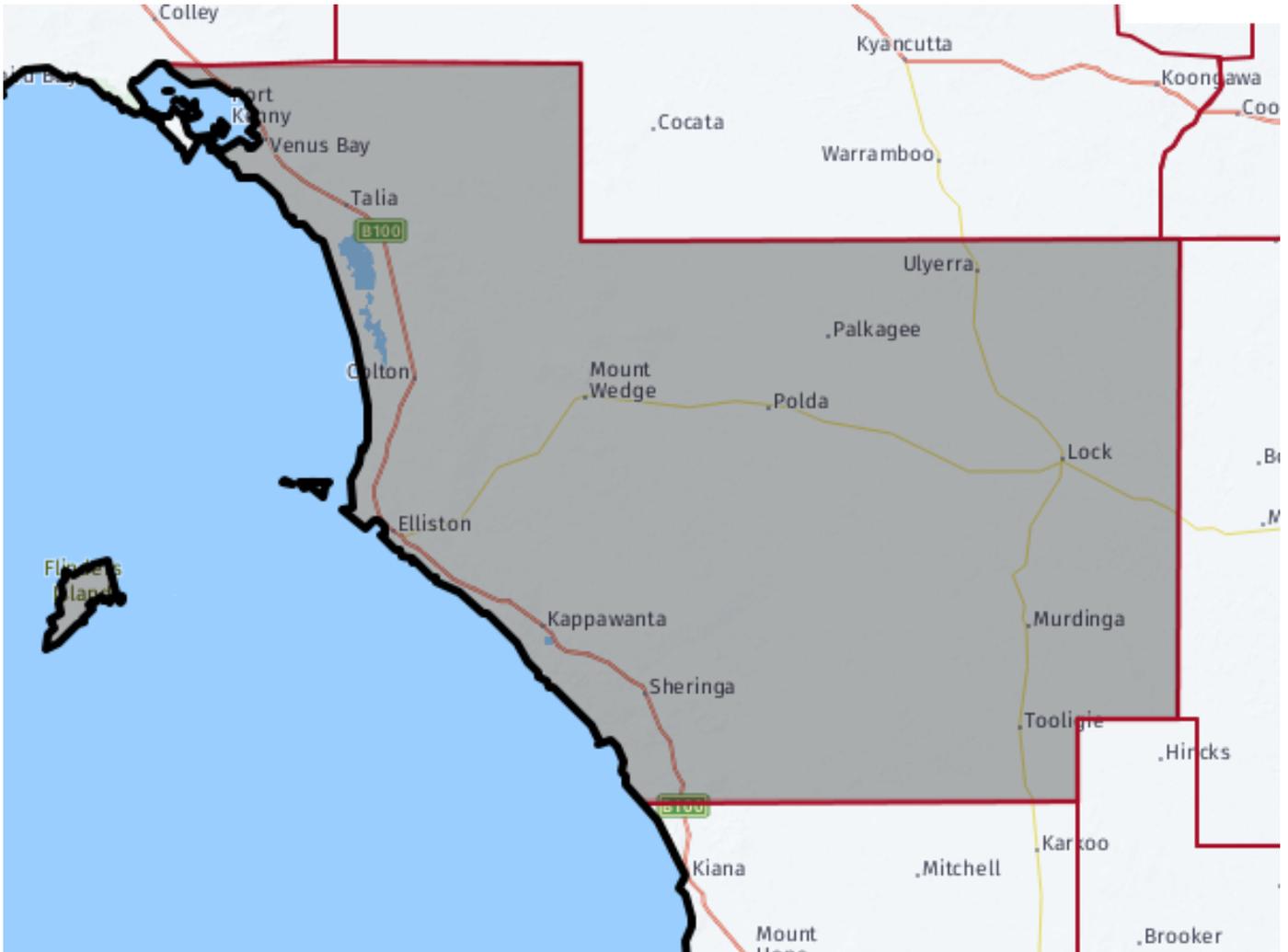


Councillor
Tom Henderson
0428 879 095



Councillor
Kerry Williams
8687 9164

District Council of Elliston Electoral Boundary



Elliston District

- Bramfield
- Colton
- Elliston
- Kappawanta
- Lock
- Mount Wedge
- Murdinga

Palkagee

- Polda
- Port Kenny
- Sheringa
- Talia
- Tooligie
- Venus Bay
- Ulyerra

2021–2025 Strategic Plan

Council has developed a Strategic Management Plan to guide us through to 2025.

The Plan is based on providing a vibrant community with a focus on health and wellbeing of all residents.

The Strategic Objectives 2021-2025 are:

- 1 Provide transparent, strong and accountable leadership
.....
- 2 Provide community health and mental wellbeing
.....
- 3 Protect and enhance our environment and natural resources
.....
- 4 Develop and maintain infrastructure services
.....
- 5 Support economic development and tourism
.....



Structure and Function of Council

Council, through its Elected Members, is the principal decision-making body and is committed to a high standard of governance and delivery of agreed strategic community outcomes.

The Organisational Structure of the Council at 30 June 2020 comprised:

Senior Management Team:

Chief Executive Officer
 Manager Financial Services
 Works Manager

Council Staff:

Finance
 Administration
 Customer Service
 Records Management
 WHS and Risk
 Works
 Council Support
 Governance
 Human Resources

Staff Overview

Council employed at 30 June 2020	
Full time permanent staff	11
Part time permanent staff	4
Casual staff	7
Total employees	20
Full time equivalent (FTE) at 30 June 2020 total	14

Corporate Information

Auditor: Dean Newbery and Partners. Remuneration paid to Council's auditors in 2019-2020 was \$18,325.

Bank: BankSA, Bendigo Bank

Solicitors: Kelledy Jones, Norman Waterhouse

Debt Collection: Credit Clear Solutions



Structure and Function of Council

Principal Role of a Council

(Local Government Act 1999)

A council is, under the system of local government established by this Act, to provide for the government and management of its area at the local level and, in particular:

- Being a representative, informed and responsible decision-maker in the interests of its community
- Participating in public policy development and planning activities with the other tiers of government
- Providing and co-ordinating services and facilities that benefit its area, ratepayers, residents and visitors
- Developing its community and resources in a socially just and sustainable manner
- Providing for the welfare, wellbeing and interests of individuals and groups within its community
- Representing the interests of its community to the wider community and other tiers of government
- Planning at the local and regional level for the development and future requirements of its area
- Managing, developing, protecting and conserving the environment
- Regulating local activities such as development and building, keeping animals, parking and maintaining public health.

Council provides regulatory services in accordance with specific responsibilities and powers defined by the Act or other legislation, including:

Waste Collection

Fire prevention and hazard management

Dog and cat management and control

Public health and food inspection

Zoning, planning and building safety

Street lighting

Library and information services

Parks, ovals and sporting facilities

Coastal care

Support services for elderly people and people with a disability

Tourism initiatives

Water resource management

Promoting economic development

Council Meetings

Ordinary meetings of the full Council are held in the Council Chambers, 21 Beach Terrace Elliston on the third Tuesday of every month, commencing at 9.00am.

All meetings have been open to the public however, the COVID-19 pandemic has necessitated the introduction of temporary changes to the procedures for Council meetings to allow Elected Members to attend via Zoom and to close the meetings to the public during the pandemic.

Council agenda and minutes are on display for public inspection and are available online at: www.elliston.sa.gov.au.

Between 1 July 2019 and 30 June 2020 a total of twelve (12) Ordinary Council meetings and two (2) Special Council meetings were held.



Structure and Function of Council

Council Process

Elected Members, comprising the Mayor and Councillors, are responsible for the direction of Council and for making significant decisions on community matters.

The District Council of Elliston governs on behalf of the community, setting direction and associated priorities for the Administration.

It delegates authority under the *Local Government Act 1999* to the Chief Executive Officer to implement programs and undertake activities in accordance with strategic policies and associated budgets.

Council's Decision Making Structure

Council

Audit Committee

Council Assessment Panel established under the provisions of the *Planning, Development and Infrastructure Act 2016*.

Committees and subsidiaries as appointed under Sections 41, 42 and 43 of the *Local Government Act 1999*.

Council staff and authorised persons in accordance with Councils' Delegations, Sub Delegations and Authorisation processes.

Audit Committee

Council's Audit Committee:

- * Monitors the participation of management and the external auditors in the financial reporting process
- * Oversees and makes recommendations on the approach used by management to address business risks
- * Reviews and makes recommendations on how Council's corporate, financial, governance and legal responsibilities are addressed.

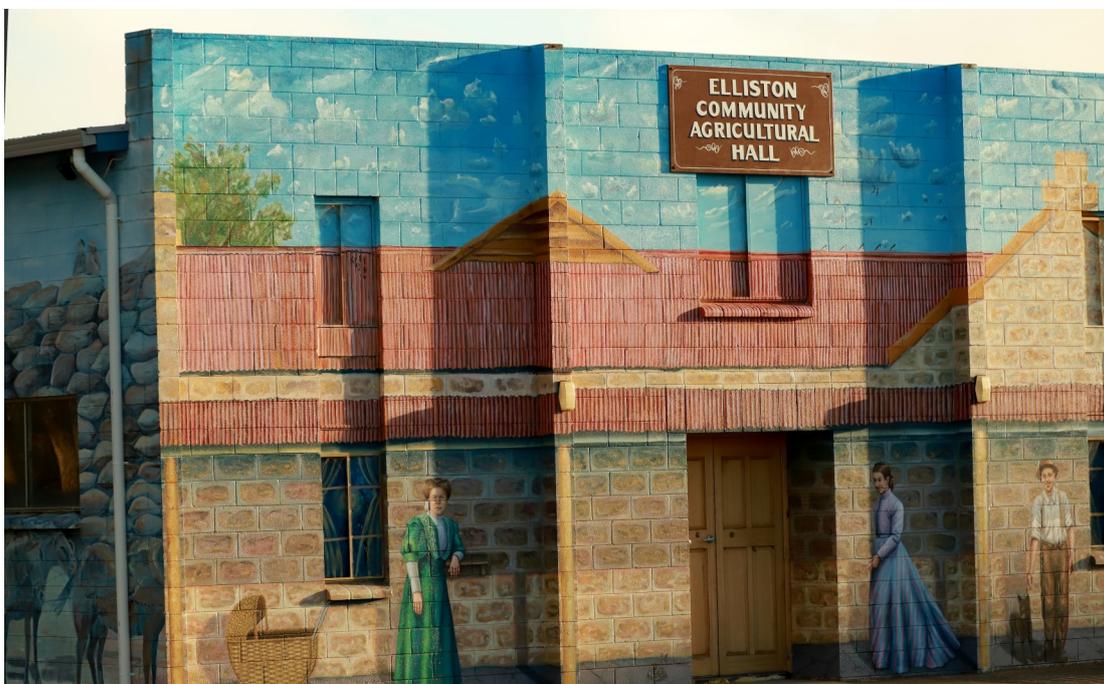
Members of the Committee are:

Independent Members

Chair Phil Channon	\$2,120
Mr Mick O'Neil	\$1,200
Total	\$3,320

Elected Members

- Cr Peter Hitchcock
- Cr Andrew McLeod
- Cr Debbie May



Structure and Function of Council

Listing of Codes of Conduct and Practice

In accordance with Schedule 4 of the *Local Government Act 1999*, the following Codes of Conduct are available on Council's website or the customer service counter.

- * Code of Conduct for Elected Members
- * Code of Conduct for Council Employees
- * Code of Practice Access to Council and Committee Meetings and Documents
- * Code of Practice Council Meeting Procedures
- * Code of Conduct for Volunteers.

Listing of Registers

In accordance with Schedule 4 of the *Local Government Act 1999*, the following Registers are available on Council's website or the customer service counter.

- * Allowances and Benefits Register—Elected Members
- * Delegations Register
- * Disclosure of Conflicts of Interest Register—Elected Members
- * Gifts and Benefits Register—Elected Members
- * Council Members Disclosure of Interest Register
- * The Gifts and Benefits Register—Employees

Community Engagement and Voter Participation

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

- ◆ Write to Council on any Council policy, activity or service
- ◆ Contact the Elected Members of Council to discuss any issue relevant to Council
- ◆ Attend community consultation processes
- ◆ At the discretion of the Mayor, a member

of the public can address Council on any issue within the Council's jurisdiction

Written petitions addressed to the Council on any issue within the Council's jurisdiction

Engaging on Council's Facebook and Instagram pages

Providing feedback on specific Council engagements and consultations via Council's website www.elliston.sa.gov.au

Public Consultation

Public consultation is undertaken and promoted in accordance with Council's Public Consultation Policy and section 50 of the *Local Government Act 1999*.

Section 50 requires the Policy to identify steps Council intends to take where the Act requires consultation and provides for the steps to vary according to the class of decisions to be made by Council.

During the past twelve (12) months, Council has consulted with the community and sought feedback over the following matters:

- * Strategic Management Plan
- * Long Term Financial Plan
- * Infrastructure and Asset Management Plan
- * Annual Business Plan and Budget
- * Community Land Register and Management Plans
- * Elliston Entrance Statements
- * Proposed revocation of classification of community land, 8 McLachlan Street Lock
- * Proposed revocation of classification of community land, 2 Memorial Drive Elliston and 5-7 Hawson Street Lock
- * Proposed leases to recreational groups on community land

Structure and Function of Council

Allowances paid to Members of Council and Senior Executive Officers from 1 July 2019 to 30 June 2020 —

Mayor Malcolm Hancock

- Allowance \$26,622

Deputy Mayor Peter Hitchcock

- Allowance \$8,319
- Travel \$1,528

Cr Debbie May

- Allowance \$6,656

Cr Kym Callaghan

- Allowance \$6,656
- Travel \$1,095

Cr Creagh McGlasson

- Allowance \$6,656
- Travel \$1,528

Cr Andrew McLeod

- Allowance \$6,656

Cr Tom Henderson

- Allowance \$6,656

Cr Kerry Williams

- Allowance \$6,656

Chief Executive Officer

- Salary, Vehicle, Accommodation, Phone allowance

Manager Financial Services

- Salary, Phone allowance

Works Manager

- Salary, Vehicle, Phone allowance

Periodic Review of Elector Representation

Section 12(4) of the *Local Government Act 1999* requires that Council comprehensively reviews all aspects of its composition and the division/potential division of the Council area into wards, at least once in each relevant period, as prescribed by the Minister from time to time (approximately every eight years). Council's next review will commence in September 2020.

Section 12(5) of the Act requires a "representation Options Paper" be prepared and electors can make submissions during the public consultation process.

Council then considers all options available as well as the submissions received and makes an "in principle" decision regarding the constitutional arrangements it believes should be effected.

A second public consultation is then undertaken which includes a "Representation Review Report" outlining Council's proposal and the reasons for such.

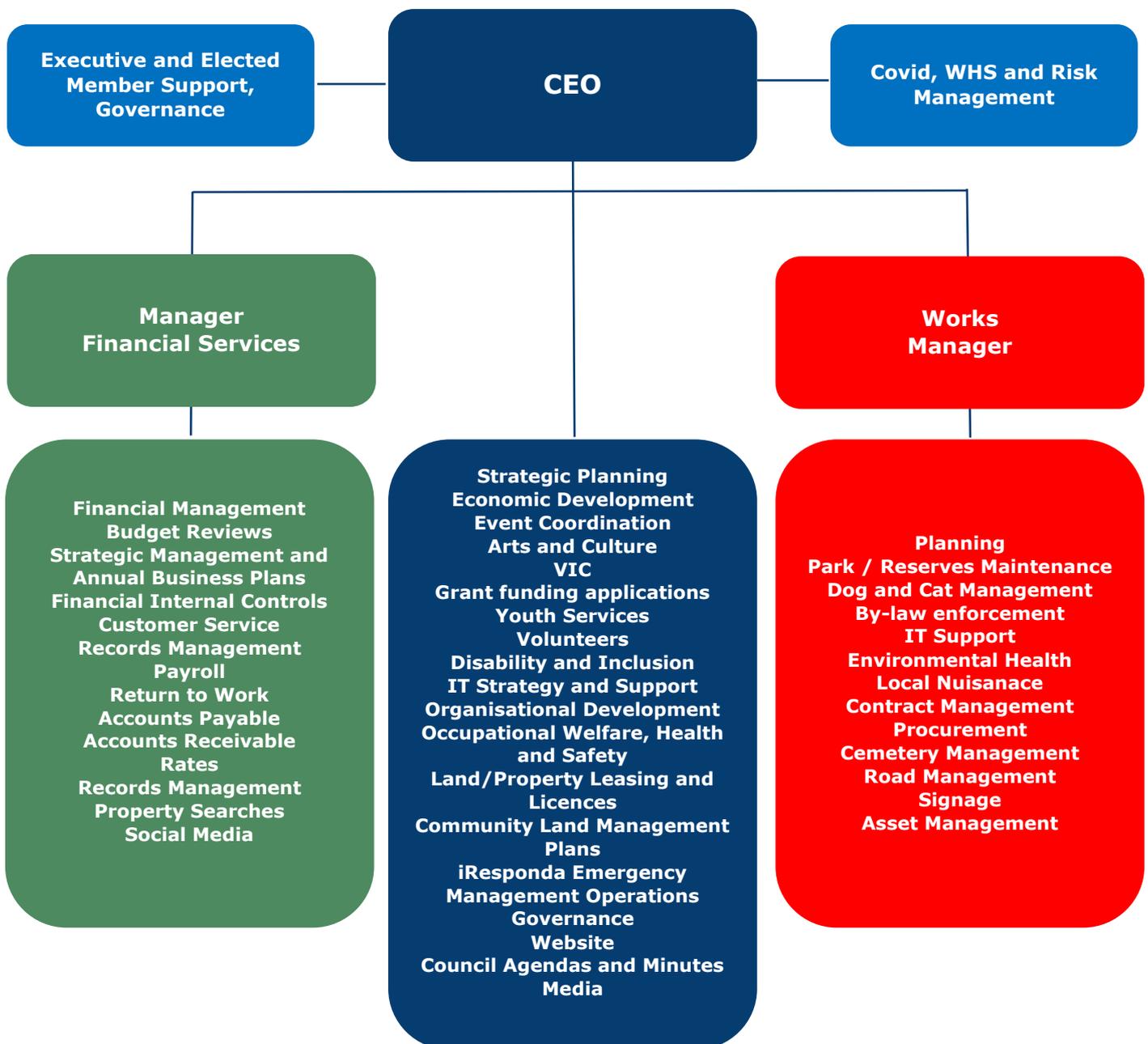
Council must then consider all submissions received and make final decisions to report to the Electoral Commissioner.

The final stage involves certification by the Electoral Commissioner and gazettal of any amendments.

COUNCIL	NO OF ELECTED MEMBERS/ELECTORS	REPRESENTATION QUOTA
District Council of Elliston	8	737
District Council of Wudinna	7	823
District Council of Kimba	7	823
District Council of Streaky Bay	8	1583
District Council of Franklin Harbour	6	888
District Council of Cleve	7	1227

Organisational Structure

Council’s organisational structure has changed from that shown in the 2018-2019 Annual Report. This is the result of staff changes and re-distribution of duties. The structure is regularly reviewed to ensure the optimum allocation of roles across the Council.



Council Snapshot



Annual Kerbside Collection

53 red bin weekly pick ups
23 Recycle bin fortnightly pickups



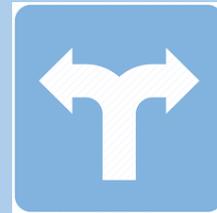
Infrastructure

Community Waste Management System
Waste Management and Recycling
Water Supply
Roads and Footpaths
Foreshore Protection
Stormwater Drainage
Private Works



Waste Management

Elliston Waste Transfer Station
Lock Waste Transfer Station
Venus Bay Landfill



Roads

586km Sealed
824km Sheeted



Community Assistance

Community Grants Policy
Community Event Support
Shopfront Improvement Program

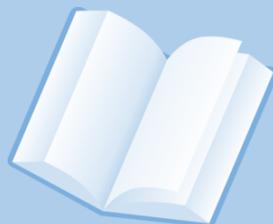


Cemeteries

Bramfield
Colton
Elliston
Lock
Port Elliston
Port Kenny
Talia

Libraries

Lock
Lock Area School
Elliston
Elliston Community and Visitor
Information Centre



Highlights



Elections

Elections are held at four yearly intervals, with all positions being declared vacant. Voting is voluntary and not compulsory as is the case with Commonwealth and State Government elections.

The next election will be held in November 2022.

Boundary Review

Electors may initiate submissions to the Minister for Local Government for changes to council boundaries under Section 28 of the *Local Government Act 1999*.

Public notice of the impending review is given, inviting interested persons to make written submissions to the Council on the subject of the review. Persons making submissions are also given the opportunity to appear personally before Council to be heard further. On completion of the review process, the District Council's report is made available for public inspection with further public submission opportunity and personal hearing being made available.



Highlights

Community Grants and Event Contributions

The 2019-2020 Community Grants Program attracted one application in Round 1 and no applications in Round 2.

The application received was from the Elliston Men’s Shed with Council contributing \$800 toward the purchase of a comprehensive sharpening system for wood working equipment.

\$500 each was allocated to Christmas Functions for the Lock Murdinga Toolgie Progress Association; Elliston Community and Visitor Information Centre and Port Kenny Sports Centre.

A Celebrating Christmas competition held this year proved extremely popular and the winners of the competition received prizes totalling \$500.

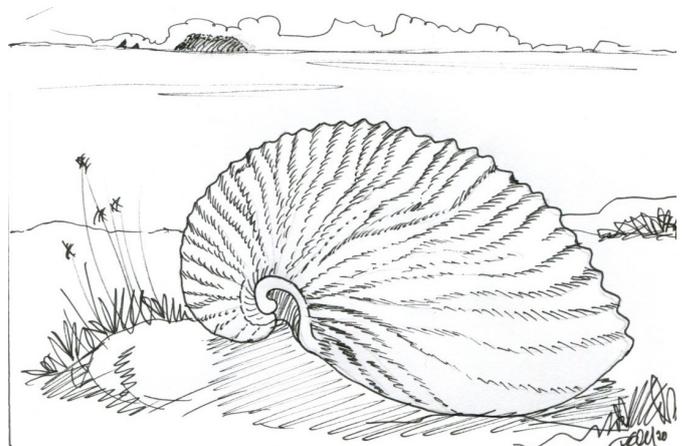
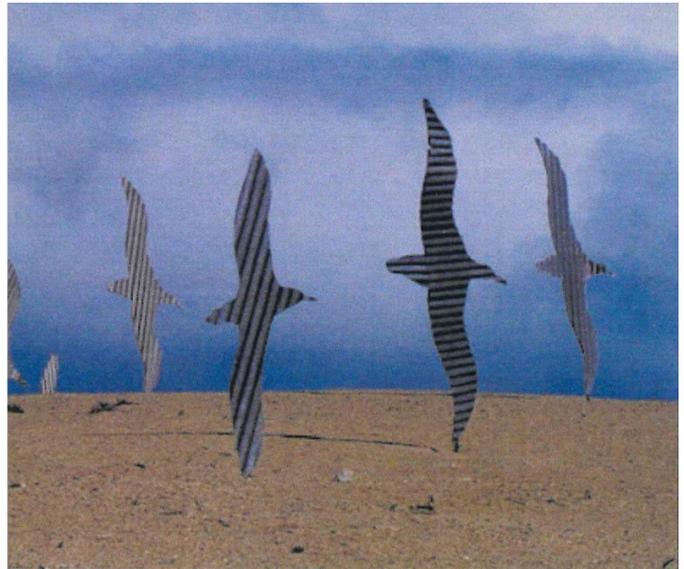
- 1st Prize: Clint Gardiner**
- 2nd Prize Celesce Koch**
- 3rd Prize Anthony and Renee Perchard**

Further funds were allocated toward the Australia Day breakfasts, Lock Races, Elliston Speed Shear and Elliston Area School Woolshow.

Council resolved to complement the Sculptures on the Cliffs on Clifftop Drive by holding a Sculpture Sponsorship Competition. The winners of the inaugural competition were:

- Ruth Gregor — Argo**
- John Turpie — Ocean Wanderer**
- Thomas Tesselaar — Osprey**

Unfortunately, due to the COVID-19 pandemic many events were cancelled from January 2020 to June 2020. However, the Australian Salmon Fishing Championships complied with COVID-19 requirements and were well supported by both local businesses and competitors.



Highlights

Australia Day Awards

Australia Day 2020 was celebrated in Lock on 26 January with a breakfast provided by the Lock and Districts Service group.

Citizen of the Year :

Mr Dave Allchurch

Mr Allchurch has a long history of volunteering for various organisations including CFS, Elliston Community and Visitor Information Centre and Mid West Health.

He was chair of the Elliston Progress and Tourism Association for five years, helped the Bramfield Regrowth Association and Elliston Area School with tree planting and revegetation and has given freely of his time whenever he sees a need.

Community Event of the Year :

The Lock Community for the BikeSA Tour event in Lock

The community of Lock united to welcome and cater for over 200 bike riders and staff during the BikeSA six day tour of the region.





Development Activity

35 Development Applications

Lodged during 2019-2020 with twenty six (26) granted development approval; two (2) granted planning approval only; three (3) withdrawn and Nil (0) refused.

\$3,165,582

Total value of approved development applications .

7 Waste Water System Applications

Lodged during 2019-2020 with five (5) approved and nil (0) refused.

0 Land Division Applications

No applications were lodged during 2019-2020 .

Approvals and Values

4 class 1a and 10a (Dwellings and verandas, garages and domestic sheds)	\$466,982
2 class 1a (Dwellings)	\$315,850
9 class 10a (Verandas, garages and domestic sheds)	\$410,250
5 class 10b (1 x advertising sign, 2 x staircase replacement, 2 x solar panels)	\$1,113,000
1 class 1b (Tourist cabins)	\$400,000
1 class 7 (Farm building)	\$100,000
1 class 7b (museum shed extension)	\$30,000
1 class 5 & 10a (Office and amenities)	\$250,000



Fire Prevention

218 Fire Prevention Letters

Sent to residents in 2019-2020, an increase of forty three (43) on the previous year.

54 S105 Notices Issued

While most residents complied with the reminder letters and Notices there were still several who refused.

Future Action

Council staff have discussed this matter with the CFS and for the upcoming season intend to issue fines for those properties that are non-complying.

Further, Council staff will either carry out the work required at these properties or arrange for contractors to do the work and invoice the property owners for this cost if they do not comply.

Food Inspections

Our Environmental Health Office (EHO) undertakes food business inspections at frequencies recommended under the SA Health Risk Classification tool. The 2019-2020 inspections were not carried out due to the COVID-19 pandemic and associated restrictions and social distancing requirements.



Fire Prevention Letters

Bramfield	18
Elliston	67
Lock	11
Sheringa	42
Venus Bay	36
Port Kenny	44

Our Performance



Our Performance

2019-2020

Provide financial and in-kind support to the Elliston Community and Visitor Information Centre	Completed
Support regional economic initiatives provided by Regional Development Australia Eyre Peninsula	Ongoing
Continue with Shopfront Improvement Program	One successful application
Continue to attract tourists	Economic Development and Tourism Plan in progress
Re-sheet 19.6km of unsealed roads	Completed
Replace Elliston Waste Transfer Station fencing	Completed
Upgrade Elliston Council Depot	Completed
Replace Locks Well Toilets	Completed
Replace Elliston Airport Lighting	Deferred for grant funding application in 2020-2021
Work with Regional Development Australia Eyre Peninsula to map out and upgrade the camping facilities in our region	Native Vegetation approval granted. Application for Crown Lands extension to Walker's Rock licensed area lodged
Implement pigeon control in Elliston township	In progress
Provide grants to local community organisations	Allocations for this financial year completed

Our Performance

2019-2020

Provide on-going support to District library services	Allocations for this financial year completed
Support and co-ordinate community events and civic functions	Supported Australia Day, Christmas events, Remembrance Day and annual community events
Working with Streaky Bay Council and Country Arts SA to facilitate an Arts Officer position	Funding application unsuccessful
Illuminart Port to Port Project	Completed
Install plaques in each town for Australia Day Award winners	In progress
Continue the review and updating of all Council policies and related procedures	All legislative and mandatory policies have been reviewed
Continue to review Council's leases and licences	Completed
Update the Community Land Register	Completed
Continue to update the work health safety (WHS) and injury management (IM) programs	Improvement to 95% for achievement of action plan
Facilitate plans for Council area emergency management	Workshop held, final plan to be distributed
Continue to upgrade skills for Elected Members and staff through targeted training	Training completed for this financial year
Publish quarterly Council newsletter	Published August, November, February and May
Maintain regular updates on website and Facebook page	Ongoing. Strong community feedback

Annual Budget 2020-2021

Annual Budget 2020-2021

Council successfully adopted the 2020-2021 Annual Business Plan and Annual Budget on 16 June 2020.

Capital Works outlined in the 2020-2021 Business Plan and Budget include:

- Repairs to Talia Staircase
- Purchase Holden Trailblazer
- Purchase Mitsubishi Triton Ute
- Purchase Fuso Tip Truck Dual Cab
- Purchase Backhoe
- Relocate Server Room
- Upgrade Venus Bay Effluent Treatment Ponds
- Upgrade Elliston Depot Electrical
- Install Information Boards at Boat Ramps
- Replace Little Bay Staircase*
- Upgrade Elliston Airport Lighting*
- Upgrade Clementina Road
- Install Paving and Shade at Venus Bay Playground and BBQ Area
- Purchase Water Delivery Unit and Attachments
- Conversion of Hitachi Loader Bucket
- Improvement to Palkagee Street Lock Footpath
- Install Fencing at Port Kenny Playground

The Capital Works Budget for 2020-2021 include:

- \$1,056,720 Total Replacement Capital Expenditure
- \$797,425 Total New Asset Capital Expenditure

* Subject to grant funding



Our Performance

Economic Development and Tourism

Tourism remains a significant contributor to the economic prosperity of the Elliston District.

Council continues to liaise with tourism partners and neighbouring councils, supporting the growth of tourism in our region.

Council is a member of the Tourism Advisory Council which reports to the Chief Executive Officers' group on proposed strategic actions to promote and foster local tourism and events.

Economic development and social benefits to the community and region are being addressed in the draft Economic Development and Tourism Strategy currently being prepared.



Planning Portal

South Australia is undergoing the biggest modernisation of its planning system in twenty (20) years with the implementation of planning reforms.

The new planning system is underpinned by the new *Planning, Development and Infrastructure Act 2016*, (Act) which introduces a raft of new tools, including a 24/7 digital ePlanning system.

The Planning and Design Code is the cornerstone of the new system and will replace Council's development plans to become the

single source of planning policy for assessing development applications.

Staff involved in development have been undergoing intensive training to enable Council to be ready for the introduction of the new system on 31 July 2020.



Recycling

Council is aware of its responsibility to keep ratepayers informed on recycling opportunities in the District.

Staff have been in discussions with Veolia and have sourced recycling information to enable an education program to be undertaken.

It is intended to include recycling information in Council's newsletters and on the website.

Records Management

State Records has introduced the latest version of Records Management, GDS40 and staff are working to transition to this new records management system.



Our Performance

Communicating with our Community

Council has continued to reflect on the way it communicates with its residents and ratepayers. Promotion of Council's achievements is continuing across multiple channels, including local media, social media, website and posters when applicable.

The Latest News tab on Council's website is frequently updated to keep the community informed, as is Council's corporate Facebook page. Our quarterly high quality newsletters are generating keen interest and feedback as they feature Council achievements, project updates and future events in the region.

Facebook followers increased during the year from 1,215 in July 2019 to 1,626 in June 2020 and Instagram from 359 to 918 in the same period.

Council utilises both the website and corporate Facebook page to keep the public informed on what is happening in Council.

The District Council of Elliston is committed to providing a safe environment for its residents and visitors to the District. This is achieved via consultation with the community, feedback provided to Council via customer requests, feedback and complaints forms from the public.

Striving for Customer Service Excellence

Council continues to offer efficient, comprehensive and quality services to its customers, and welcomes customer feedback. The feedback is taken on board to assist in improving service and meeting the needs of the

community.

The customer service team has embraced the Dogs and Cats Online (DACO) initiative which was introduced by the Dog and Cat Management Board, and has helped those customers new to the system, to renew online or pay their animal renewals in person and over the phone.

Information and Communication Technology Services

Council undertook a review of its computer hardware and researched the feasibility of replacing the current on-site server with a cloud server.

Further investigation identified that the current server has the capacity to serve Council's needs for another two years. The varied internet speed experienced in the office confirmed that a cloud server is not an option at this stage.

In January 2020, in conjunction with the Local Government Association of SA, Council upgraded its website to improve the experience for the site visitor.

Administrative Services

Council provides administrative support to the Mayor and Elected Members, including media liaison and policy services through the role of Council Support and Governance.

Staff assist community members and community groups with grant applications, event management, marketing and tourism and related economic development and regional and business relations.



Our Performance

Human Resource Management

Council is committed to ensuring all employees have access to reasonable training and development, including mandatory training related to work health safety and role specific professional development.

The indoor and outdoor staff Enterprise Bargaining Agreements were successfully renegotiated during the 2019-2020 year and can be accessed on the South Australian Employment Tribunal website.

Acting Works Manager, Tim Mills was appointed to the role of Works Manager and the position of Works Administration Officer was created to provide administrative assistance to his role.

At 30 June 2020 staff numbers totalled twenty (20) including part time and casual.

2019-2020 Staff Training

Training of employees continues to be an integral part of Council's Work Health and Safety and Risk Management programs as it provides employees with a better understanding of their roles and responsibilities and the organisation with a skilled workforce who take pride in, and ownership of, their work.

The Local Government Association Mutual Liability and Workers' Compensation Schemes

evaluate Council's performance bi-annually and provide feedback where improvements can be made. Council will continue to participate in programs offered by the Schemes to improve its work health and safety and risk management systems and develop the knowledge and skills of personnel in this area.

Training Achieved in 2019-2020

Grader

Whitecard

Workzone Traffic Management

Front End Loader

Skid Steer

Backhoe

Excavator

Skytrust (ongoing)

Return to Work for Managers and Supervisors

Understanding and Applying Records Disposal Schedule

GDS40

Iresponda

Planning Development and Infrastructure

Planning Portal and Planning Code

In addition to the mandatory training required for staff to maintain their skill levels, some staff are undertaking further studies.

Mel Pryor is studying a Diploma of Rates.

Luke Pryor and Adriana Krojej are studying Cert IV in Regulatory Services.



Our Performance

Risk Management

Risk is defined in the Australian Standard as the effect of uncertainty on objectives—either positive or negative and is commonly viewed as a threat to an organisation—a focus on what can go wrong.

However, Council recognises that a risk averse culture creates inflexibility, inefficiency and barriers in achieving its objectives.

This year, Council's continues to focus on enterprise risk with the ongoing implementation of the risk management framework, enabling Council to be more proactive in its approach to risk management.

This will support Elected Members and staff to plan and manage our work better to ultimately improve efficiency and produce better outcomes.

Council regards its employees as its greatest asset and continues to strive to provide employees with a better quality of life both at work and home by offering up to date knowledge and support, enabling them to proactively manage risks to their health and safety. Examples of programs available to employees include regular health assessments, flu vaccinations, audiometric testing and participation in the ageing and work health program.

Key achievements for the past year include:

Council Ready Program

Ongoing development of Skytrust

Ongoing development of Council's WHS and Risk Management Systems

Council is making excellent progress in improving upon three (3) key areas of operational risk, all of which are essential to our good governance and our duties as an employer—

* The finance system, which governs our financial planning, rating, expenditure.

project management and dog registrations.

Organisational resilience which the implementation of our Business Continuity Plan, Emergency Management Plan and our Work Health and Safety System.

Work Health and Safety which is essential for a safe working environment for all workers—whether they be Council employees, contractors or volunteers and a safe community for residents and visitors.



Annual Information Statement

Although a range of Council documents are restricted or not accessible, the majority of information is made available to the public wherever possible.

In accordance with Schedule 4 of the *Local Government Act 1999* the following information is available for inspection at the Council office.

- Agendas and Minutes
- Annual Business Plan
- Annual Financial Reports
- Annual Report
- Assessment Record
- Auditors' Report
- Campaign Donations prepared by Candidates
- Council By-Laws
- Strategic Management Plans

Governance

Policies and Procedures

The following Policies and Procedures are available for public inspection free of charge at the Council office. Copies of the documents may be purchased as per Council's Fees and Charges Register. These documents can also be accessed on Council's website at no charge.

Annual Business Plan and Budget Policy
 Asset Accounting and Asset Capitalisation Policy
 Asset Impairment Policy
 Asset Revaluation Policy
 Building and Swimming Pool Inspection Policy
 Caretaker Policy 2018
 Code of Conduct for Council Members
 Code of Conduct for Employees Policy
 Code of Practice: Access to Council Meetings and Documents Procedure
 Code of Practice: Council Meeting Procedures
 Community Grants Policy
 Complaint Handling Procedure under Council Members' Code of Conduct
 Community Group Loan Policy
 Complaints Policy and Procedure
 Control of Election Signs Policy
 Council Cars and Light Commercial Vehicles Policy
 Council Representatives on Outside Bodies
 Credit Card Policy
 Debt Recovery Policy
 Disposal of Land and Assets Policy
 Customer Service Charter
 Development of Roads on Reserves Policy
 Elliston Drug and Alcohol Policy
 Elected Members Access to Information Policy
 Elected Members Allowances and Support Policy
 Elected Members Record Management Policy
 Elected Member Training and Development Policy
 Emergency Management
 Entertainment and Hospitality Policy
 Equal Opportunity Procedure
 Event Safety Risk Assessment and Event Management Plan
 External Grant Funding Policy
 Facebook Page Guidelines



Governance



Policies and Procedures

Flag Flying Policy
Footpath Policy
Fraud and Corruption Prevention Policy
General Ledger Policy
Hardship Policy for Residential Customers of Minor and Intermediate Water Retailers
Induction for New Council Policy
Informal Gatherings Policy
Internal Financial Controls Policy
Internal Review of a Council Decision Procedure
Involvement in Emergency Response Operations in Support of CFS Policy
Leases Licences Permits Policy
Mobile Food Vendor Location Rules Policy
Native Vegetation Plan for Roadworks Policy
Order Making Policy
Outdoor Dining Policy
Petty Cash Policy and Procedure
Plant Hire Policy
Port Kenny Venus Water Supply
Prudential Management Policy
Private Works Policy
Procurement Policy
Public Consultation Policy
Public Interest Disclosure Procedure
Rate Rebate Policy
Rating Policy
Records Management Policy
Request for Services Policy
Request for Services Procedure
Risk Management Policy
Road Infrastructure Policy
Social Media Policy
Stormwater Policy—Port Kenny Venus Bay
Street Naming Policy
Street Numbering Policy
Street Planting Policy
Supplementary Election Policy
Travel and Accommodation Policy
Treasury Management Policy
Use of Council Resources During Emergencies Policy

Governance

Management Plans for Community Land

Community Land Management Plans are prepared in accordance with the requirements of the *Local Government Act 1999* for all local government land (except roads) referred to as Community Land. Community land is land owned by a Council, and / or land which, though not owned by the Council, is under its care, control and management.

The Plans provide guidance for Council in the management of public land for community benefit.

Council has recently updated its Community Land Register and Community Land Management Plans and they can be accessed via Council's website or at the Council office .

Internal Review of Council Decisions

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

- (a) the number of applications for review made under this section
- (b) the kind of matters to which the applications relate

(c) The outcome of applications under this section

(d) Such other matters as may be prescribed by the regulations

For the 2019-2020 financial year, Council received no applications for an internal review under Section 270(8) of the *Local Government Act 1999*.

Confidential Items—2019-2020

Under Section 90(2) of the *Local Government Act 1999*, the following information is provided with regard to the Confidential Items raised at Council meetings from 1 July 2019 to 30 June 2020.

Total number of orders made: 3

Under Section 91(7) of the *Local Government Act 1999*, no Confidential Items were raised the Council Meetings from 1 July 2019 to 30 June 2020.

The Confidential Items Register is available to view on Council's Website or in the Public Documents folder at the Council front office.

Open Confidential Items Register

16 April 2019	13.13	CEO Employment Report	15 April 2024	90(2), 90(3)(a)
17 December 2019	13.13	Organisational Structure Update Report	18 December 2020	90(2), (0(3),(a)
5 June 2020	5.10	Audit Committee Tender for Provision of External Audit Services	4 June 2021	90(2), 90(3)(a)
16 June 2020	13.7	Council Tender for Provision of External Audit Services	15 June 2021	90(2),90(3),(a)

Governance

Competitive Tendering and Service Reviews

Council's Procurement Policy, in compliance with Section 49 of the *Local Government Act 1999*,

- ⇒ Defines the methods by which Council can acquire goods and services
- ⇒ Demonstrates accountability and responsibility of Council to ratepayers
- ⇒ Seeks to be fair and equitable to all parties involved
- ⇒ Enables all processes to be monitored and recorded
- ⇒ Ensures that the best possible outcome is achieved for the Council

Equal Employment Opportunity

Council continues to promote its commitment to equal employment opportunity.

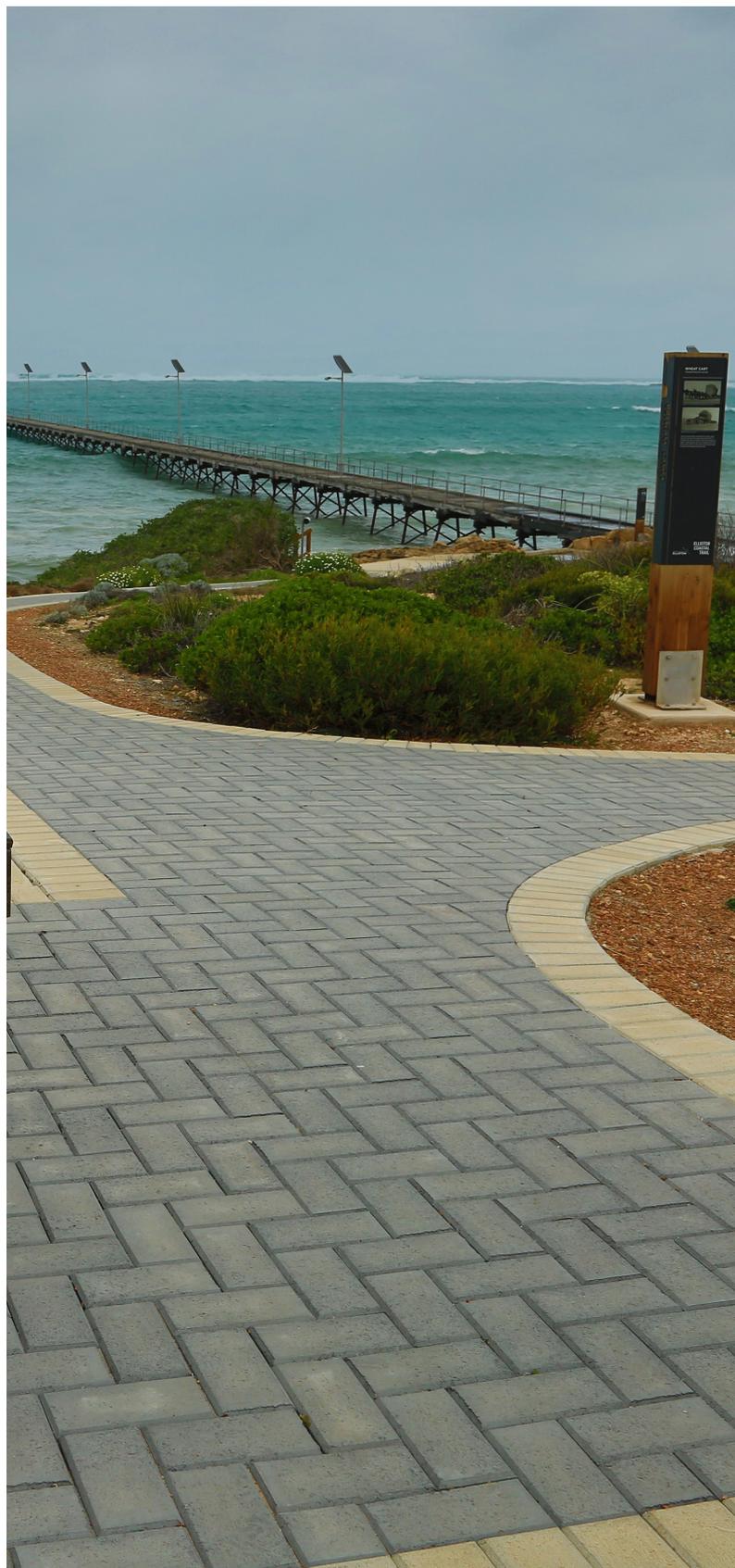
This is achieved by ensuring that the workplace is free from all forms of unlawful discrimination and harassment.

Council staff are required to be reasonable, just and non-discriminatory while carrying out their roles and responsibilities.

Disability Access and Inclusion Plan

Council staff have commenced preparation of a Disability Access and Inclusion Plan (DAIP) and Action Plan in accordance with its responsibilities under the *Disability Inclusion Act 2018* which intends:

"To promote the full inclusion in the community of people with disability; to assist people with disability to achieve their full potential as equal citizens; to promote improved access to mainstream supports and services by people with disability; to provide for the screening of persons who want to work or volunteer with people with disability and to prohibit those who pose an unacceptable risk to people with disability from working or volunteering with them; to provide for a community visitor scheme; to provide for responsibilities of the State during and following the transition to the National Disability Insurance scheme; and for other purposes."



Governance



Public Consultation Policy

Council is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation between Council and the community.

The Public Consultation Policy sets out the steps Council will take to establish partnerships and encourage community involvement in planning and decision making regarding the services Council provides and the management of community resources.

Council aims to ensure that appropriate and cost effective methods are used to inform and involve the local community, key stakeholders and interested parties relevant to the specific circumstances of each consultation topic.

District Council of Elliston is committed to engaging as widely and actively as possible with its diverse communities, through a range of community consultations.

Freedom of Information

In accordance with Section 38(1) of the *Freedom of Information Act 1991* a person who is aggrieved by a determination made by Council is entitled to a review of the determination.

For the 2019-2020 reporting period one (1) application was received. Council was unable to provide any information and the application was forwarded to another agency.

The Freedom of Information Statement is attached as Attachment A.

Independent Commissioner Against Corruption (ICAC) and Office for Public Integrity (OPI)

The South Australian ICAC and OPI were

established to safeguard and preserve confidence in the integrity of public administration in South Australia.

If you reasonably suspect that a South Australian public authority or public officer is conducting themselves in a way that might amount to corruption or serious or systemic misconduct or maladministration, report it to the OPI.

The Commissioner is responsible for the OPI which receives complaints from members of the public. If you make a complaint, it will be assessed by the OPI.

The OPI may make a recommendation to the Commissioner as to how the complaint should be dealt with.

Alternatively the OPI may refer the matter directly to an inquiry agency or public authority, in circumstances approved by the Commissioner.

Public Interest Disclosure Act (PID Act)

The Public Interest Disclosure Act establishes a scheme that encourages and facilitates the disclosure of public interest information to certain persons or authorities (a public interest disclosure). It provides protections for those who make appropriate disclosures and sets out processes for dealing with those disclosures.

The PID Act replaces the *Whistleblowers Protection Act 1993*.

There are two types of public interest information. The first is environmental and health information. The second is public administration information.

Our Performance

Finance

The Finance Department comprises Manager Financial Services Karen Quinn, Payroll/Accounts Officer Mel Pryor and Council Support and Governance Jill Leonard with support from Customer Services Officers.

The Department manages some of the most important and risky aspects of Council's functions, namely, the collection and expenditure of all council monies.

The Manager Financial Services coordinates the strategic financial activities of Council, including the Long Term Financial Plan, Infrastructure and Asset Management Plan, Annual Business Plan and budgeting processes.

The Department also supports the activities of the Audit Committee and the Council Auditor.

Financial Reporting

A full audited copy of the General Purpose Financial Reports for the year ended 30 June 2020, pursuant to Section 131 of the *Local Government Act 1999*, is included in this Report.

Council returned an operating deficit for the 2019-2020 financial year of \$288,306.

Operating Income

The operating income for Council was derived from various sources and primarily consisted of rates income, government grants, user charges and subsidies and other user charges including commercial revenue.

Revenue includes \$4,318,931 in grants, subsidies and contributions.

Operating Expenditure

The operating expenditure for the financial year was incurred in the following operations areas:

employee costs, materials, contractual services, other expenses and depreciation.

Capital Expenditure

Along with operating expenditure, the Council is committed to maintaining its fixed assets base. Council spent \$1,603,715 on replacement and new / upgrading assets.



Our Performance

Non-Current Assets

The Non-Current Assets of Council are significant and include land, buildings and other infrastructure, road infrastructure, plant and equipment, furniture and fittings and CWMS. Non-Current Assets are valued at \$40,576,796.

Financial Sustainability

Not 15 of the General Purpose Financial Report for the financial year ending 30 June 2020 reports on the Key Financial Indicators used to assess Council with regards to its financial sustainability.

The ratios reported have been calculated in accordance with Information Paper 9—Local Government Financial Indicators which was prepared as part of the Local Government Association financial sustainability program for the Local Government Association of South Australia.

Council has a suite of documents and plans that summarise the future direction of the Council. These plans form part of the Council's overall Strategic Plan and will provide a path forward into the future that guarantees the long term sustainability of the Council. The Strategic Plan was reviewed in 2020.

Financial Control

Section 125 of the *Local Government Act 1999* requires Council to have appropriate policies, practices and procedures to ensure that its activities are carried out efficiently and in a manner that safeguards Council's assets and the integrity of its records.

Council utilises IT Vision software to manage its records including its financial functions, from which budget and actual performance may be reported and analysed.

Reviews of the financial information are undertaken on a quarterly basis and presented along with policies, procedures and controls to the Audit Committee prior to consideration by Council. These policies, procedures and the Audit Committee meeting agendas and minutes are available on Council's website.



Policy/Procedure Type		Governance	
Responsible Department		Office of the Chief Executive Officer	
Responsible Officer		Chief Executive Officer	
Related policies and / or procedures		Public Consultation Policy Order Making Policy Code of Conduct for Council Members Code of Practice: Council Meeting Procedures Complaints Policy and Procedure	
Date adopted	5 November 2019 By SMT	Minute Number	
File Ref		9.63.2/1	
Version		1.0	
Last Reviewed			
Next Review			

This Freedom of Information Statement is published by the District Council of Elliston Council (Council) in accordance with the *Freedom of Information Act 1991* (FOI Act).

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

1. Structure of Council

Council is established under the *Local Government Act 1999 (the Act)* to provide for the government and management of the area. The provisions of the Act are supported by the Local Government (General) Regulations. The District Council of Elliston includes staff administration, a Mayor and seven (7) Elected Members who are elected for a four year term.

The Mayor is chosen by the Elected Members of the Council. All Elected Members are elected by the electors of the area as a representative of the area as a whole. The District Council of Elliston operates as a single area Council with no Wards.

Council elections are held every four (4) years, with the next election to take place in November 2022. Residents and ratepayers of the area are eligible to vote in Council elections.

The Council is required to review its composition at least every 8 years as prescribed in Section 12 of the Act to provide fair and equitable representation for the community. This was most recently conducted in April 2013 and is due to be reviewed again in 2020.

Council is primarily accountable to the local community and also to State, legal and administrative review systems.

The Mayor carries out the civic and ceremonial duties of the office and therefore attends most functions on behalf of the Council. The Mayor is the principal spokesperson of the Council and chairs all Council meetings.

The Elected Members participate in the deliberations and civic activities of the Council, keeping the objectives and policies of Council under review as well as Council's resource allocation, efficiency and effectiveness of service delivery.

The Elected Members represent the interests of residents and ratepayers and provide the community with leadership and guidance and facilitate communication between the community and the Council.

The Chief Executive Officer is responsible for staff and the day to day operations and affairs of the Council, as well as providing advice to the Council as necessary.

2. Council Functions

The functions of Council, set out in Section 7 of the Act, include:

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

- k) to undertake other functions and activities conferred by or under the Act. (Section 6 Local Government Act).

3. Decision making structure

The *Local Government Act 1999* provides for decisions to be made at Council meetings – by committees and subsidiaries of Councils; by the Chief Executive Officer (specifically in relation to staffing matters); and by council staff and other authorised people through delegated powers from Council.

Council determines policy and makes other decisions at Council meetings on an ongoing basis. Policies and budgets endorsed by the Council provide a framework for the provision of services and programs and for day-to-day operational decision-making. Provided a quorum is present, a decision is made by the votes of the majority of those Elected Members present at a meeting.

The Presiding Member of Council or a Council Committee has a deliberative vote, not a casting vote. The Presiding Member at a Committee meeting has a deliberative vote, but not a casting vote.

Individual Elected Members can not make decisions nor give directions to staff. Their key role is to develop and review policy as a group, leaving the day-to-day administration and operational matters to staff.

4. Council and Council Committee Agendas and Minutes

All agendas and minutes of a meeting of Council, or a key Council Committee are publicly displayed at the Council office, 21 Beach Terrace, Elliston. These documents are also available on Council's website at www.elliston.sa.gov.au. Click here to view [Agendas and Minutes](#).

Items on the Agenda considered under Section 90 of the Act are unavailable for viewing and that part of the meeting will be closed to the public.

Agendas can be accessed no less than three (3) working days prior to the meeting and minutes are available within five (5) working days after the meeting.

Members of the public are encouraged to attend Council meetings. They are currently held on the 3rd Tuesday of each month commencing at 9.00am in the Council Chambers located at the Council offices, 21 Beach Terrace, Elliston. The dates of all Council and Committee meetings are published on Council's website.

The *Local Government Act 1999* and the *Local Government (procedures at Meetings) Regulations 2000* apply to all Council and Council Committee meetings (with the exception of the Council Assessment Panel).

5. Council Committees

Committees are generally established by Council under Section 41 of the *Local Government Act 1999*, the *Development Act 1993* or the *Planning, Development and Infrastructure Act 2016* and do not have any delegated decision-making power (unless specified otherwise by

Council). They are advisory in nature and their purpose is set out in each Committee's Terms of Reference or Charter located on Council's website.

Council must determine the membership and the reporting requirements of each of its key Committees. The Council encourages community participation by including community representation on its Committees.

A list of Council Committees is listed below:

- Audit Committee
- Council Assessment Panel

Council is a member of 1 regional subsidiary – the Eyre Peninsula Local Government Association. A subsidiary is ultimately subject to the joint direction and control of its constituent Councils. The objectives are to provide leadership and advocacy for member councils on regional issues.

The Council Assessment Panel (CAP) comprises Independent Members and is established under the *Planning, Development and Infrastructure Act 2016*. The role of the Committee is outlined in the CAP Terms of Reference:

5.1 To act as a delegate of the Council in accordance with the requirements of the Act

5.2 As it thinks fit, to provide advice and reports to the Council on trends, issues and other matters relating to the planning or development that have become apparent or arisen through its assessment of applications under the Act; and

5.3 To perform other functions (other than functions involving the formulation of policy) assigned to it by the Council.

6. Delegations

Pursuant to Section 44 of the *Local Government Act 1999* the Council has delegated relevant powers, duties and functions to the Council committees, Council Assessment Panel, the Chief Executive Officer and the Mayor. Section 101 of the *Local Government Act 1999* allows the Chief Executive Officer to sub delegate to Council staff. The Delegations Register was reviewed in September 2019 with the next review due following the 2022 Council elections. A copy of the register is available to be viewed by the public at the Council office during ordinary working hours.

[Delegations Register](#)

7. Services provided by Council

The following services are provided by Council, as required by legislation:

- Planning, Development and Building Assessment
- Environmental Health Services
- Regulatory Services
- Fire Prevention
- Dog and Cat Management

- Development of Strategic Management Plans for the area, including Long Term Financial Plans, Infrastructure and Asset Management Plans and preparation of the Annual Budget.
- Establishment of an Audit Committee and other Committees as required
- Establish policies and processes for dealing with complaints, requests for service and internal review of Council decisions
- Determine the type, range and scope of projects to be undertaken by the Council
- Development of appropriate policies, practices, reports and procedures of internal control and performance objectives
- Provision of administrative requirements such as supporting the elected Council.

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

Council may also partner with other Councils or State Government Departments to plan, fund and deliver services to local communities.

Examples of other services that Council provides are:

Libraries and free internet	Monitoring of insanitary conditions
Control of pest animals and plants	Food safety inspections
Stormwater drainage	Footpaths
Roads (local)	Parks & Gardens
Street lighting	On street parking
Traffic management	Reserves and picnic areas
Recreation facilities and centres	Ovals
Rubbish collection and disposal	Recycling
Information services	Skate Parks
Community Development Programs	Arts and Cultural Programs
Economic Development	Tourism information and support Visitor Information Centre
Environmental Management	Festivals and events
Caravan Parks	Heritage Support
Coastcare projects	Business Support
Local Area Water Catchment Plans	Dry Zones
Septic tank effluent disposal schemes	

8. Public Participation

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

Deputations/Presentations - Deputations or presentations provide an opportunity for an organisation, Council officer(s) or member of the public to provide a Committee or the Council with information relevant to a matter currently under consideration. Deputations are required to be submitted in writing to Council by 5.00pm on the Tuesday prior to the next Council or Committee meeting.

Petitions – Petitions allow the public to bring to the attention of Council any matter they believe requires action. Written petitions can be addressed to the Council on any issue within the Council's jurisdiction. They should set out clearly the request or submission of the petitioners and be delivered to the Council office by 5.00pm on the Tuesday prior to the next Council or Committee meeting.

Please note that the District Council of Elliston requires all attendees at meetings to abide by the [Code of Practice for Council and Committee Meetings](#).

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

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

9. Community Consultation

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

Council has a range of methods to engage with the community including Council's website and Facebook page, Instagram, information sessions, mail outs, newspaper articles, workshops, survey/questionnaires etc

Community consultation or notification also occurs on matters associated with development in the area as prescribed in the *Planning, Development & Infrastructure Act 2016*. Examples may include:

- Development Plan Amendments
- Notice of an application under Category 3 development

Click here to view the [Public Consultation Policy](#).

10. Access to Council Documents

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

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

Land and Property Information System: Council's Land and Property Information system contains property-related information (valuation, rates, ownership details) on each property in the Council area.

Policy documents available for inspection

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

Other Council Documents Available

Annual Business Plan and Budget	Website and Customer Care
Annual Report	Website and Customer Care
Asset Management Plan	Website
Assessment Record	Customer Care
Long Term Financial Plan	Website
Code of Conduct for Council Members	Website
Code of Practice for Public Access to Meetings	Website
Community Land Management Plans	Customer Care
Procurement Policy	Website
Council Agendas and Minutes	Website and Customer Care
Delegations Register	Website and Customer Care
Freedom of Information Statement	Website and Customer Care
Fees and Charges	Website and Customer care
Order Making Policy	Website
Public Consultation Policy	Website and Customer Care
Rating Policy	Website and Customer Care
Gifts and Benefits Register	Website and Customer Care
Council Bylaws	Website
Register of Community Land	Customer Care
Elected Member Register of Interests	Website and Customer Care
Employees' Salaries and Wages Register	Customer Care
Strategic Plan	Website
Development Applications	Website
Dog and Cat Management Plan	Website
Development Plan December 2017	Website and Customer Care

Other Information Requests

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

Applications must be in writing and must specify that the request is made under Section 13 of the FOI Act.

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

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

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

If Council refuses access to a document, a certificate stating why the document is a restricted document must be issued.

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

All general enquiries on FOI Act issues should be directed to the Freedom of Information Officer.

11. Freedom of Information Application Fees and Processing Charges

Information not included in the Item 10 above may require the lodgement of a Freedom of Information application. These applications will be processed under the provisions of the *Freedom of Information Act 1991*. Under this legislation, an application fee must be forwarded with the application unless the applicant has been granted an exemption. Current fees are included in the Council Fees and Charges Schedule.

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

If, in the Council's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The

Freedom of Information Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

Freedom of Information requests to Council are to be addressed to:

Freedom of Information Officer
PO Box 46
Elliston SA 5670

An online freedom of information application and payment tool that can be used by individuals to lodge applications to state government agencies is managed by State Records and available at <https://archives.sa.gov.au/finding-information/information-held-sa-government/making-freedom-information-application>

12. Amendment to Council Records

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

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

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

Review History

Document History:	Version No:	Issue Date:	Description of Change:
	1.0	November 2019	New Document, November 2019

District Council of Elliston Audit Committee Annual Report for 2019-20

This report presents a summary of the District Council of Elliston Audit Committee's activities undertaken and recommendations made during the 2019-20 financial year.

The Audit Committee's Terms of Reference is reviewed every two years. The last review was conducted in June 2020.

Committee Members

Cr Kerry Williams resigned from the Audit Committee in January 2020 and Cr Andrew McLeod was appointed as her replacement for a term up to 2022.

Current members remain as Cr Debbie May and Cr Peter Hitchcock, and independent members of Phil Channon and Mick O'Neil.

Conduct of Meetings

The Committee met on four occasions during the period 1 July 2019 to 30 June 2020 with the following attendance:

Committee Members	Meeting Dates			
	13/9/19	13/12/19	27/3/20	5/6/20
Phil Channon (Chairperson & Independent Member)	✓	✓	✓	✓
Mick O'Neil (Independent Member)	✓	✓	✓	✓
Cr Peter Hitchcock	x	✓	x	✓
Cr Kerry Williams	x	x		
Cr Debbie May	✓	✓	✓	✓
Cr Andrew McLeod			x	✓

Audit Committee Training

During 2019-20 financial year, no Committee members attended training courses/sessions.

Audit Committee Evaluation

Following from its self-assessment process the Committee recommends the following training/professional development for its members:

Members will be given the opportunity to attend training sessions that become available throughout the year and that are relevant to audit committees.

Principal Issues Examined

The following table sets out the principal issues addressed by the Committee during 2019-20:

Meeting Date	Principal Issues Examined	Recommendations to Council
13 September 2019	External Audit	That the Audit Committee has reviewed the report titled 'External Audit Management Report – Financial Year Ended 30 June 2019', and advise Council that the Audit Committee are satisfied with management's response to the report.
13 September 2019	External Balance Date Audit	That the Audit Committee receive the correspondence from the External Auditors and confirm compliance with regulation 22 of the LG (Financial Management) Regulations 2011.
13 September 2019	Draft Annual Financial Statements 2018-19	That the Audit Committee advises Council that they have reviewed the Annual Financial Statements for the year ended 30 June 2019 and believe that these accounts represent a true and fair reflection of Council's financial situation and activities undertaken during this year.
13 September 2019	Audit Committee Annual Report	That the Audit Committee authorises the Committee's Presiding Member to sign off on the Audit Committee Annual Report and submit to Council for their information.
13 September 2019	Budget Review #1 2019-20	That the Audit Committee having considered the 2019-20 Budget Review #1 recommend to Council to approve the operating and capital budget revisions as contained in Appendix 8.
13 September 2019	Updated Long Term Financial Plan 2020-29	That the Audit Committee advise Council it has reviewed the updated draft Long Term Financial Plan 2020-29 and believe it to be consistent with Council's strategic direction as identified in its Strategic Management Plan. Council will be operating in a sustainable manner if this plan is followed.

Meeting Date	Principal Issues Examined	Recommendations to Council
13 December 2019	Financial Performance Report	That the Audit Committee receive and note the Financial Performance Report 2018 - 19 and advise Council that satisfactory explanations for the variances to the original budget are contained in this report and have been discussed by the Audit Committee with senior management.
13 December 2019	Internal Controls	That the Audit Committee receives and notes the report and notes the ongoing commitment that Council is carrying out to comply with the internal financial controls and recommend to Council that Creative Auditing Pty Ltd continue with the Cyclical Internal Audit Program for another three years from 2020 to 2023.
13 December 2019	Internal Audit	That the Audit Committee notes the summary report and internal controls update on the internal audit undertaken.
13 December 2019	External Audit	That the Audit Committee advise Council that it has reviewed and discussed a process to appoint an audit firm to undertake Council's audit responsibilities for the five year period commencing with the year ending 30 June 2021. The process will be followed by management with an appointment recommendation to come to Council from the Audit Committee in due course.
13 December 2019	Leases / Licences and Permits Policy	That the Audit Committee recommend to Council to adopt the updated Leases / Licences and Permits Policy, version 2.0.
13 December 2019	Strategic Management Planning	That the Audit Committee receive and note the project plans to undertake a comprehensive review of Council's suite of strategic management plans.
13 December 2019	Annual Performance of Cash, Investments and Borrowings Report	That the Audit Committee receive and note the Annual Performance of Cash, Investments and Borrowings Report for the period 31 October 2018 to 31 October 2019.
13 December 2019	Training and Conferences Summary	That the Audit Committee receives and notes the summary report detailing training course, seminars and conferences attended by Council staff and Elected Members in 2018-19.

Meeting Date	Principal Issues Examined	Recommendations to Council
13 December 2019	2020 Audit Committee Work Program	That the Audit Committee receive and note the Audit Committee Work Program 2020.
27 March 2020	Budget Review #2	That the Audit Committee advise Council that they have reviewed and discussed 2019 - 20 Budget Review #2 and are satisfied with management's explanation of the variances.
27 March 2020	Annual Business Plan / Annual Budget 2020-21	That the Audit Committee note the Annual Business Plan and Annual Budget 2020 - 21 Project Plan.
27 March 2020	External Auditor Engagement	That the Audit Committee note the progress of the external auditor appointment 2021 - 2025.
27 March 2020	Whistle Blowing / Public Interest Disclosure	That the Audit Committee recommend to Council that the Whistleblower Protection Policy be rescinded.
27 March 2020	Fraud and Corruption Prevention Policy	That the Audit Committee recommend to Council that the: <ul style="list-style-type: none"> 1. Fraud and Corruption Prevention Policy (Version 2) be rescinded; and 2. Fraud and Corruption Prevention Policy (Version 3) be adopted.
27 March 2020	Review of Finance Policies	That the Audit Committee recommend to Council that the: <ul style="list-style-type: none"> 1. Disposal of Land and Assets Policy be adopted; and 2. Procurement Policy V2 be adopted.
5 June 2020	Draft Annual Business Plan / Annual Budget 2020-21	That the Audit Committee advises Council that it has reviewed and discussed the Draft Annual Business Plan and Annual Budget 2020-21 and believes it is consistent with Council's Strategic Management Plans. Further to this assessment of 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.
5 June 2020	Draft Long Term Financial Plan 2021-30	That the Audit Committee advise Council that it has undertaken a comprehensive review of the Draft Long Term Financial Plan 2021-30 and recommend Council adopt the plan as presented.

Meeting Date	Principal Issues Examined	Recommendations to Council
5 June 2020	Budget Review #3	That the Audit Committee having considered Budget Review #3 recommend to Council that satisfactory explanations for the variances to Budget Review #2 are contained in this report and have been discussed by the Audit Committee with senior management.
5 June 2020	Risk Register Framework and Risk Register	That the Audit Committee note the Risk Register Framework and Risk Register Report.
5 June 2020	Internal Audit	That the Audit Committee notes the summary report and internal controls update on the internal audit undertaken by Creative Auditing Pty Ltd and recommend to Council that the updated Internal Audit Program 2019-20 to 2021-22 be accepted.
5 June 2020	Audit Committee Terms of Reference	That the Audit Committee has reviewed their Terms of Reference and recommend that Council endorse the District Council of Elliston Audit Committee Terms of Reference dated 5 June 2020.
5 June 2020	Draft Strategic Management Plan 2021-25	That the Audit Committee advise Council that it has reviewed and discussed the Draft Strategic Management Plan 2021-2025 and recommend Council adopt the plan as presented.
5 June 2020	Draft Infrastructure and Asset Management Plan 2021-30	That the Audit Committee advise Council that it has undertaken a comprehensive review of the Draft Infrastructure and Asset Management Plan 2021-30 and recommend Council adopt the plan as presented.
5 June 2020	Confidential Item Tender for Provision of External Audit Services	That the recommendations of the Audit Committee for appointment of an external auditor as per Agenda Item 5.10 be made available as a confidential Agenda Item to the June 2020 Council meeting.

Chairperson's Comments

In my capacity as Chairperson I am confident to report that all agenda items were addressed & each member of the Audit Committee were equally given the opportunity to ask any questions they felt necessary & believe all meetings were conducted within the confines of acceptable practices.

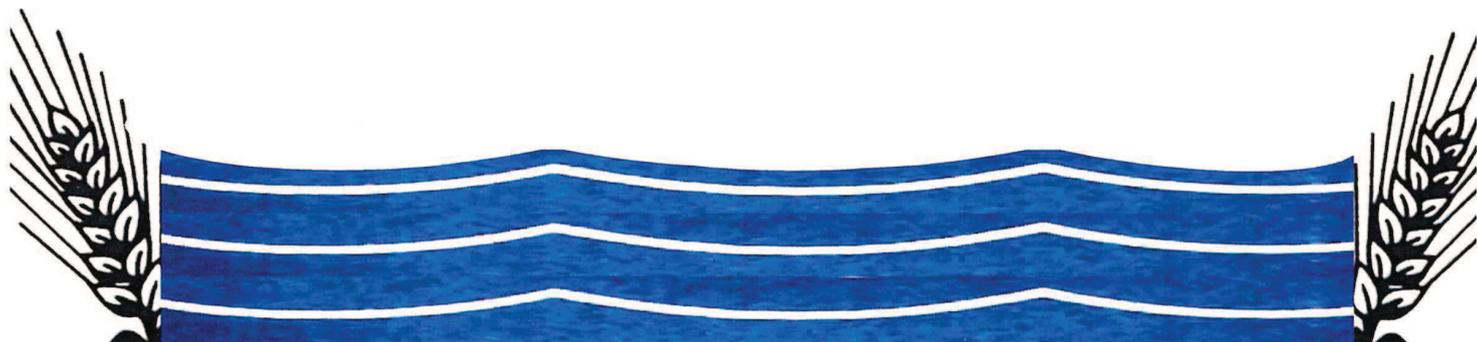


Phil Channon
Chairperson



DISTRICT COUNCIL OF ELLISTON

**General Purpose Financial Reports
For the year ended 30 June 2020**



DISTRICT COUNCIL OF ELLISTON

General Purpose Financial Reports

for the year ended 30 June 2020

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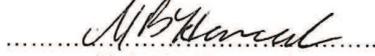
DISTRICT COUNCIL OF ELLISTON
ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2020

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 2020 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.


.....
Geoff Sheridan
CHIEF EXECUTIVE OFFICER


.....
Malcolm Hancock
MAYOR

Date: 20 OCTOBER 2020

DISTRICT COUNCIL OF ELLISTON
Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
INCOME			
Rates	2	2,508,839	2,359,361
Statutory charges	2	22,775	43,189
User charges	2	86,674	71,284
Grants, subsidies and contributions	2	1,602,227	3,434,211
Investment income	2	16,633	26,937
Reimbursements	2	44,636	43,533
Other income	2	37,147	60,431
Total Income		4,318,931	6,038,946
EXPENSES			
Employee costs	3	1,250,496	1,324,484
Materials, contracts & other expenses	3	2,119,702	2,780,760
Depreciation, amortisation & impairment	3	1,237,039	1,106,830
Total Expenses		4,607,237	5,212,074
OPERATING SURPLUS / (DEFICIT)		(288,306)	826,872
Asset disposal & fair value adjustments	4	114,113	(38,455)
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(174,193)	788,417
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	6,157,419	-
Total Other Comprehensive Income		6,157,419	-
TOTAL COMPREHENSIVE INCOME		5,983,226	788,417

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

DISTRICT COUNCIL OF ELLISTON

Statement of Financial Position

as at 30 June 2020

	Notes	2020 \$	2019 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,478,548	1,886,209
Trade & other receivables	5	257,013	238,759
Inventories	5	1,330	4,680
Total Current Assets		1,736,891	2,129,648
Non-current Assets			
Infrastructure, property, plant & equipment	7	40,576,746	34,135,811
Total Non-current Assets		40,576,746	34,135,811
Total Assets		42,313,637	36,265,459
LIABILITIES			
Current Liabilities			
Trade & other payables	8	272,579	258,131
Provisions	8	153,718	88,846
Total Current Liabilities		426,297	346,977
Non-current Liabilities			
Provisions	8	16,627	30,995
Total Non-current Liabilities		16,627	30,995
Total Liabilities		442,924	377,972
NET ASSETS		41,870,713	35,887,487
EQUITY			
Accumulated Surplus		9,985,071	10,124,860
Asset Revaluation Reserves	9	31,481,624	25,324,205
Other Reserves	9	404,018	438,422
TOTAL EQUITY		41,870,713	35,887,487

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 2020

2020	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	TOTAL EQUITY \$
Balance at end of previous reporting period		10,124,860	25,324,205	438,422	35,887,487
Net Surplus / (Deficit) for Year		(174,193)	-	-	(174,193)
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	6,157,419	-	6,157,419
Transfers between reserves		34,404	-	(34,404)	-
Balance at end of period	9	9,985,071	31,481,624	404,018	41,870,713
2019	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		9,325,303	25,324,205	449,562	35,099,070
Net Surplus / (Deficit) for Year		788,417	-	-	788,417
Other Comprehensive Income					
Transfers between reserves		11,140	-	(11,140)	-
Balance at end of period	9	10,124,860	25,324,205	438,422	35,887,487

DISTRICT COUNCIL OF ELLISTON

Statement of Cash Flows

for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		2,463,127	2,383,019
Fees & other charges		25,053	47,508
User charges		128,990	189,574
Investment receipts		17,435	31,076
Grants utilised for operating purposes		1,643,885	3,440,020
Reimbursements		49,100	47,886
Other revenues		358,087	455,554
<i>Payments:</i>			
Employee costs		(1,196,682)	(1,358,481)
Materials, contracts & other expenses		(2,490,213)	(3,350,706)
Net Cash provided by (or used in) Operating Activities	11	998,782	1,885,450
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Sale of replaced assets		197,273	90,000
Sale of surplus assets		-	26,254
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,561,215)	(1,506,596)
Expenditure on new/upgraded assets		(42,500)	(410,256)
Net Cash provided by (or used in) Investing Activities		(1,406,442)	(1,800,598)
Net Increase (Decrease) in cash held		(407,660)	84,852
Cash & cash equivalents at beginning of period	11	1,886,209	1,801,357
Cash & cash equivalents at end of period	11	1,478,548	1,886,209

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 2020

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

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.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference	
2017/18	\$1,019,213	\$1,126,700	-	\$107,001
2018/19	\$1,127,940	\$1,135,663	-	\$7,723
2019-20	\$1,171,570	\$1,141,339	+	\$30,231

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

3.1 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claimed entitlement are classified as work in progress in inventory. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

5 Inventories

Inventories held in respect of stores have been valued by using the first in first out costing method.

6 Infrastructure, Property, Plant & Equipment

6.1 Land under Roads

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

6.2 Initial Recognition

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

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

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.

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

6.3 Materiality

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

6.4 Subsequent Recognition

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

6.5 Depreciation of Non-Current Assets

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

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

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

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

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

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

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 Employee Benefits

8.1 Salaries, Wages & Compensated Absences

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

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

9 Leases

Accounting Policy applicable for the year ending 30 June 2019 (comparatives):

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

Accounting policy applicable from 1 July 2019:

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.

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 re-measurement 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.

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.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date).

It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Accounting Standards and Interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed.

There is no impact to liabilities or Accumulated Surplus after adopting the new standards as at 1 July 2019.

Adoption of AASB 16 Leases (AASB 16)

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for low-value assets - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME

	2020	2019
	\$	\$
RATES REVENUES		
<u>General Rates</u>	2,208,528	2,064,876
Less: Mandatory rebates	(17,932)	(17,684)
Less: Discretionary rebates, remissions & write offs	(16,579)	(22,036)
	2,174,017	2,025,156
<u>Other Rates (including service charges)</u>		
Natural Resource Management levy	101,598	98,364
Waste collection	170,992	176,092
Water supply	11,440	8,702
Community wastewater management systems	38,678	39,838
	322,708	322,996
<u>Other Charges</u>		
Penalties for late payment	12,114	10,845
Legal & other costs recovered	-	364
	12,114	11,209
	2,508,839	2,359,361
STATUTORY CHARGES		
Development Act fees	5,830	8,323
Town planning fees	6,385	22,131
Health & Septic Tank Inspection fees	1,597	1,824
Animal registration fees & fines	6,113	6,222
Search fees	2,850	2,700
Food inspection fees	-	1,939
Other licences, fees, & fines	-	50
	22,775	43,189
USER CHARGES		
Cemetery & burial fees	3,355	4,864
Caravan park income	30,231	33,774
Camping fees	18,748	19,693
Water	15,898	5,356
Waste	8,312	6,258
Licence income	2,308	1,339
House rental income	7,822	-
	86,674	71,284

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME (con't)

	2020	2019
	\$	\$
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	16,633	26,937
	<u>16,633</u>	<u>26,937</u>
REIMBURSEMENTS		
- for private works	21,010	27,098
- training	5,605	-
- other	18,021	16,435
	<u>44,636</u>	<u>43,533</u>
OTHER INCOME		
Rebates received	37,147	56,406
Sundry	-	4,025
	<u>37,147</u>	<u>60,431</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Amounts received specifically for new or upgraded assets		
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	1,171,570	1,744,551
Roads to Recovery	416,546	716,363
Telecommunications Grant	-	868,394
Green Industries SA Grant	3,500	1,294
Library	1,611	1,609
Airstrip Grant	7,000	63,000
Community Event Grant	-	4,000
EPNRM Grants	-	35,000
Good Things Foundation Grant	2,000	-
	<u>1,602,227</u>	<u>3,434,211</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
Commonwealth government	418,546	1,515,757
State government	1,183,681	1,918,454
	<u>1,602,227</u>	<u>3,434,211</u>

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE

	Notes	2020 \$	2019 \$
EMPLOYEE COSTS			
Salaries and Wages		1,088,601	1,131,646
Employee leave expense		99,052	145,764
Superannuation - defined contribution plan contributions	17	106,861	108,058
Superannuation - defined benefit plan contributions	17	-	6,622
Workers' Compensation Insurance		34,937	35,715
Less: Capitalised and distributed costs		(78,955)	(103,321)
Total Operating Employee Costs		1,250,496	1,324,484
Total Number of Employees		14	14
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		17,927	18,830
Elected members' expenses		84,780	96,314
Election expenses		-	9,648
Lease Expenses - variable payments		-	18,050
Subtotal - Prescribed Expenses		102,707	142,842
<u>Other Materials, Contracts & Expenses</u>			
Contractors		508,400	485,897
Contractors - waste and recycling		332,074	233,476
Contractors - plant repairs and maintenance		73,291	90,350
Contractors - professional services		70,775	86,265
Contractors - IT services		118,276	106,646
Contractors - telecommunications		-	869,041
Contractors - projects		955,354	1,088,885
Registration and insurance		158,107	145,535
Electricity		47,355	60,633
Travel		14,852	17,061
Telephone		27,669	27,871
Legal Expenses		72,391	49,017
Levies paid to government - NRM levy		99,610	97,229
- Other Levies		16,757	6,795

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE con't

	Notes	2020 \$	2019 \$
<u>Other Materials, Contracts & Expenses</u>			
Materials - operating		271,717	203,641
Materials - projects		569,406	544,373
Other expenses		95,848	110,264
Water		23,333	27,762
Advertising		9,662	7,296
Tourism		76,878	87,583
Sundry		-	105,829
Less: Capitalised and distributed costs		<u>(1,524,760)</u>	<u>(1,813,531)</u>
Subtotal - Other Materials, Contracts & Expenses		<u>2,016,995</u>	<u>2,637,918</u>
		<u>2,119,702</u>	<u>2,780,760</u>
 DEPRECIATION, AMORTISATION & IMPAIRMENT			
Buildings & Other Structures		92,271	86,664
Road Infrastructure		786,875	689,949
Plant & Equipment		188,272	167,055
Furniture & Fittings		11,018	13,386
Other Infrastructure		146,329	137,502
CWMS		<u>12,274</u>	<u>12,274</u>
		<u>1,237,039</u>	<u>1,106,830</u>

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2020	2019
	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	197,273	90,000
Less: Carrying amount of assets sold	79,047	145,052
Gain (Loss) on disposal	118,226	(55,052)
 <i>Assets surplus to requirements</i>		
Proceeds from disposal	-	26,254
Less: Carrying amount of assets sold	4,113	9,657
Gain (Loss) on disposal	(4,113)	16,597
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 114,113	 (38,455)

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	164,877	121,423
Deposits at Call	1,313,671	1,764,786
	1,478,548	1,886,209
 TRADE & OTHER RECEIVABLES		
Rates - General & Other	173,119	106,271
Accrued Revenues	483	1,285
Debtors - general	10,722	44,371
Debtors - tax	72,689	86,832
	257,013	238,759
 INVENTORIES		
Stores & Materials	1,330	4,680
	1,330	4,680

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS		
Receivables		
Council Rates Postponement Scheme	-	-
	-	-

DISTRICT COUNCIL OF ELLISTON

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

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

	Fair Value Level	2019 \$'000				2020 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	10,340,707	-	-	10,340,707	10,340,707	-	-	10,340,707
Buildings & Other Structures	3	4,853,248	772,112	(3,295,733)	2,329,627	4,705,249	(3,297,839)	2,600,163	
Road Infrastructure	3	20,988,958	3,289,358	(8,081,486)	16,196,830	29,610,512	(8,053,907)	22,184,087	
Plant & Equipment		-	1,903,617	(1,093,635)	809,982	-	(796,725)	1,047,315	
Furniture & Fittings		-	377,295	(307,201)	70,094	-	(193,713)	60,707	
Other Infrastructure		-	4,857,318	(1,157,855)	3,699,463	-	(1,301,050)	3,666,933	
CWMS	3	1,232,615	-	(543,507)	689,108	1,232,615	(555,781)	676,834	
Total IPP&E		37,415,528	11,199,700	(14,479,417)	34,135,811	45,889,083	(14,199,015)	40,576,746	
Comparatives		37,862,047	9,645,433	(14,026,982)	33,480,498	37,415,528	(14,479,417)	34,135,811	

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 2020

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR								2020 \$	
	2019 \$	Carrying Amount	Additions					Impair't		Net Reval'n
			New / Upgrade	Renewals	Disposals	Dep'n	-			
Land	10,340,707		-	-	-	-	-	-	10,340,707	
Buildings & Other Structures	2,329,627	42,500	378,142	(57,835)	(92,271)	-	-	-	2,600,163	
Road Infrastructure	16,196,830	-	627,482	(10,769)	(786,875)	-	-	6,157,419	22,184,087	
Plant & Equipment	809,982	-	431,495	(5,890)	(188,272)	-	-	-	1,047,315	
Furniture & Fittings	70,094	-	5,306	(3,675)	(11,018)	-	-	-	60,707	
Other Infrastructure	3,699,463	-	118,790	(4,991)	(146,329)	-	-	-	3,666,933	
CWMS	689,108	-	-	-	(12,274)	-	-	-	676,834	
Total IPP&E	34,135,811	42,500	1,561,215	(83,160)	(1,237,039)	-	-	6,157,419	40,576,746	
Comparatives	33,480,498	410,256	1,506,596	(154,709)	(1,106,830)	-	-	-	34,135,811	

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 2020

Note 7 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)

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.

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

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 7 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)

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 – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 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	12 to 40 years
Spoon Drains	100 years
Kerbing & 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
Plant & Equipment	
Vehicles and Road Making Equipment	5 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.

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

Land was revalued as at 1 July 2015 by an independent valuer, Liquid Pacific.

Next land revaluation will be undertaken in the 2020-21 financial year.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2015 by an independent valuer, Liquid Pacific. All additions recognised after the date of valuation have been recognised at cost.

Next buildings and other structures revaluation will be undertaken in the 2020-21 financial year.

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 7 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)

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.

The revaluation of the road infrastructure has impacted the depreciation with an estimated increase of \$149,490 from when the last revaluation was conducted as at 1 July 2016. The increase in estimated depreciation is due to the increase in unit rates, the addition of new assets, including the sealing of the Kyancutta / Mount Wedge Road, inclusion of spoon drains and several new kerb sections.

Plant & Equipment

These assets are recognised on the cost basis.

Furniture & Fittings

These assets are recognised on the cost basis.

Other Infrastructure

Stormwater drainage infrastructure was valued by an independent consultant, Christopher Brideson from Water & Waste Innovations at 30 June 2018. All acquisitions made after the respective dates of valuation are recorded at cost.

Community Wastewater Management Systems (CWMS)

CWMS assets were componentised during 2015-16 with current day values applied to these components as well as estimates of remaining useful life being made. This data collection and revaluation exercise was undertaken by Rick Gayler from Gayler Professional Services on 1 July 2016. All acquisitions made after the respective dates of valuation are recorded at cost.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - LIABILITIES

	2020		2019	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	201,088	-	197,087	-
Payments received in advance	21,136			
Accrued expenses - employee entitlements	10,907	-	7,597	-
Accrued expenses - other	18,325	-	18,750	-
Other Payables	21,124	-	34,697	-
	272,580	-	258,131	-
PROVISIONS				
Employee entitlements (including oncosts)	153,718	16,627	88,846	30,995
	153,718	16,627	88,846	30,995

Amounts included in provisions that are not expected to be settled within 12 months of reporting date.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2019	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2020
	\$	\$	\$	\$
Land	9,523,308	-	-	9,523,308
Buildings & Other Structures	2,388,350	-	-	2,388,350
Road Infrastructure	12,601,732	6,157,419	-	18,759,151
Other Infrastructure	72,611	-	-	72,611
CWMS	738,204	-	-	738,204
TOTAL	25,324,205	6,157,419	-	31,481,624
<i>Comparatives</i>	<i>25,324,205</i>	<i>-</i>	<i>-</i>	<i>25,324,205</i>

OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
	\$	\$	\$	\$
Waste Management Reserve	207,125	-	(50,427)	156,698
CWMS Reserve	231,297	16,023	-	247,320
Port Kenny Water Supply Reserve	-	-	-	-
TOTAL OTHER RESERVES	438,422	16,023	(50,427)	404,018
<i>Comparatives</i>	<i>449,562</i>	<i>18,005</i>	<i>(29,145)</i>	<i>438,422</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 Waste 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 2020

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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

CASH & FINANCIAL ASSETS	Notes	2020	2019
		\$	\$
Waste Management		156,698	236,271
CWMS		247,320	213,292
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		<u>404,018</u>	<u>449,563</u>

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk

Total cash & equivalent assets	5	<u>1,478,548</u>	<u>1,886,209</u>
Balances per Cash Flow Statement		<u>1,478,548</u>	<u>1,886,209</u>

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

Net Surplus (Deficit)		(174,193)	788,417
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,237,039	1,106,830
Net increase (decrease) in unpaid employee benefits		53,814	(33,997)
Net (Gain) Loss on Disposals		(114,113)	38,455
		<u>1,002,547</u>	<u>1,899,705</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(18,254)	53,263
Net (increase) decrease in inventories		3,350	(3,379)
Net increase (decrease) in trade & other payables		11,139	(64,139)
Net Cash provided by (or used in) operations		<u>998,782</u>	<u>1,885,450</u>

(d) Financing Arrangements

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

Bank Overdrafts			
Corporate Credit Cards		15,000	10,000
LGFA Cash Advance Debenture facility		500,000	500,000

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 2020
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	2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$				
Business Undertakings	112,334	115,161	69,895	81,744	42,439	33,417	-	-	2,939,023	3,038,055
Community Services	3,350	9,082	269,328	282,322	(265,978)	(273,240)	-	19,000	1,486,800	1,568,379
Culture	1,611	1,609	11,041	19,492	(9,430)	(17,883)	1,611	1,609	58,780	42,295
Economic Development	-	20,000	78,619	107,468	(78,619)	(87,468)	-	20,000	-	-
Environment	284,280	282,523	585,367	534,770	(301,087)	(252,247)	3,500	1,294	2,351,218	2,471,325
Recreation	20,465	21,084	421,272	420,721	(400,807)	(399,637)	-	-	8,194,688	8,604,975
Regulatory Services	19,925	40,489	20,634	25,582	(709)	14,907	-	-	-	-
Transport & Communication	861,856	2,701,567	1,392,340	2,051,028	(530,484)	650,539	861,856	2,701,567	24,357,546	17,491,097
Unclassified Activities	756,762	775,750	429,720	272,048	327,042	503,702	-	-	-	-
Council Administration	2,258,348	2,071,681	1,329,021	1,416,899	929,327	654,782	735,260	690,741	2,925,582	3,049,333
TOTALS	4,318,931	6,038,946	4,607,237	5,212,074	(288,306)	826,872	1,602,227	3,434,211	42,313,637	36,265,459

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 12 COMPONENTS OF FUNCTIONS (continued)

The activities relating to Council functions are as follows:

Business Undertakings

Caravan Parks, Private Works, Sewerage/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 Landfill, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management 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 & Communication

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, and Separate and Special Rates.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between .25% and 1.25% (2019: 1.25% and 1.5%). Short term deposits have an average maturity of 60 days and an average interest rates of .85%.</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2019: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,478,548	-	-	1,478,548	1,478,548
Receivables	257,013	-	-	257,013	83,894
Total	1,735,561	-	-	1,735,561	1,562,442
<u>Financial Liabilities</u>					
Payables	243,348			243,348	243,348
Total	243,348	-	-	243,348	243,348

2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,886,209	-	-	1,886,209	1,886,209
Receivables	132,488	-	-	132,488	132,488
Total	2,018,697	-	-	2,018,697	2,018,697
<u>Financial Liabilities</u>					
Payables	197,087	-	-	197,087	231,784
Total	197,087	-	-	197,087	231,784

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.

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13 - FINANCIAL INSTRUMENTS (con't)

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

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

Note 14 - COMMITMENTS FOR EXPENDITURE

	2020	2019
	\$	\$
Other Expenditure Commitments		
Other non-capital expenditure commitments in relation to investment properties:		
Audit services	-	18,750
Remuneration contracts	<u>661,492</u>	<u>797,500</u>
	<u>661,492</u>	<u>816,250</u>

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 15 - FINANCIAL INDICATORS

	2020	2019	2018
Operating Surplus Ratio			
<u>Operating Surplus</u>	-6.7%	13.7%	25.5%
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>	-30%	-28.9%	-27.4%
Total Operating Income			

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

Adjustments to Ratios

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

<i>Adjusted Operating Surplus Ratio</i>	-7.4%	13.8%	25.5%
<i>Adjusted Net Financial Liabilities Ratio</i>	-15%	-18.8%	-27.4%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	74%	91.8%	129.9%
Net Asset Renewals - IAMP			

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

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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.

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

	2020	2019
	\$	\$
Income	4,318,931	6,038,946
Expenses	<u>(4,607,237)</u>	<u>(5,212,074)</u>
Operating Surplus / (Deficit)	(288,306)	826,872
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,561,215)	(1,506,596)
Add back Depreciation, Amortisation and Impairment	1,237,039	1,106,830
Proceeds from Sale of Replaced Assets	<u>197,273</u>	<u>90,000</u>
	(126,903)	(309,766)
 Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(42,500)	(410,256)
Proceeds from Sale of Surplus Assets	-	26,254
	<u>(42,500)</u>	<u>(384,002)</u>
Net Lending / (Borrowing) for Financial Year	(457,709)	133,104

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 9.50% in 2018-19). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018-19) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

DISTRICT COUNCIL OF ELLISTON
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 18 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL (KMP)

The Key Management Personnel of the Council include the Mayor, Councillors, Chief Executive Officer and certain prescribed officers under section 112 of the *Local Government Act 1999*. In all, 11 persons were paid the following total compensation:

	2020	2019
	\$	\$
Salaries, allowances & other short term benefits	422,471	570,993
Long term benefits	34,324	16,625
Termination benefits	-	69,881
TOTAL	456,795	657,499

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

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

	2020	2019
	\$	\$
Planning and building applications fees	511	-
TOTAL	511	-

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 \$7,173 during the year.

Key management personnel or close family members (including related parties) lodged a total of two planning and building approvals, with and without conditions and were granted approval during the year. Total fees for these applications (all of which are payable on lodgement) amounted to \$511.

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

Mid West Health Advisory Committee - 1 Elected Member

EP Landscapes Board - 1 Elected Member

Elliston Community Sports Centre 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 / club is discussed and voted upon.

DISTRICT COUNCIL OF ELLISTON
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Note 19 – CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

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 the user of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

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

At reporting date, Council controlled 2,485 km of road reserves of average width 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 Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 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.



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL 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, the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of District Council of Elliston.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2020, 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* (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*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant 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 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 & PARTNERS
CHARTERED ACCOUNTANTS**



**SAMANTHA CRETEN
PARTNER**

Signed on the 29th day of October 2020,
at 214 Melbourne Street, North Adelaide



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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 129(1)(b) 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 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 129(1)(b) 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 2019 to 30 June 2020 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *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 129(1)(b) 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 performed our procedure 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.

An assurance engagement to report on the designed 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

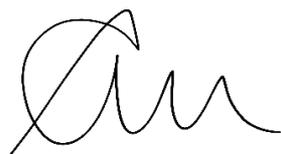
This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the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



**SAMANTHA CRETEN
PARTNER**

Signed on the 29th day of October 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5006

DISTRICT COUNCIL OF ELLISTON
ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2020

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 2020, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



.....
Geoff Sheridan
CHIEF EXECUTIVE OFFICER



.....
Phil Channon
PRESIDING MEMBER
AUDIT COMMITTEE

Date:



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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 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

A handwritten signature in black ink, appearing to read "SC", written over a light blue horizontal line.

SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated this 7th day of October 2020

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



2019-20

Authors:

Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sue Henriksen
Business Support Officer
Regional Development Australia Eyre Peninsula Inc.

***Cover photo:
Murphy's Haystacks, Eyre
Peninsula. Photo: SATC.***



THE PRESIDENT'S REPORT

This annual report details the last 12 months activity undertaken by the EPLGA, its financial accounts, and operative regional collaborative partnerships.

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.

The EPLGA has seen a change in the position of Executive Officer, with Tony Irvine retiring at the end of 2019. The contribution which Tony has made over many years of involvement with local government on the Eyre Peninsula deserves recognition, especially his time as the EPLGA Executive Officer. The EPLGA is in a much stronger position due to the work which has been done by Tony over his tenure.

Peter Scott was appointed in February 2020, bringing with him already established knowledge and relationships from his prior employment. With this appointment, there was also developed a shared service agreement with RDAEP to deliver economic development projects agreed with a joint workplan arrangement. These new and unique arrangements will help local government have a strong interest in economic development and also make economic savings for both organisations.

Our communities, councils, and region have been impacted by the unprecedented effects of the COVID-19 global pandemic, with the need to be working within the restrictions and challenges which it has produced. I am truly proud of the community cohesiveness of the Eyre Peninsula, and the leadership which our Mayors, CEOs, and elected members have shown throughout the ongoing challenges. The impacts, both social and financial, will continue for a long period of time, and we must be focused on the needs of our communities as we work through it.

There has been much attention on Local government in the last twelve months, with both sides of State Parliament challenging councils and communities to look at areas of potential legislative and operational reform.

Regional health continues to be an area where the EPLGA and its members are striving for appropriate action. To have a situation where communities are isolated without adequate medical care cannot be accepted. Although there have been some positive steps, there is still no clear process that will lead to outcomes that provide for our communities in the long-term, and this is something we must continue to work towards.

In response to repeated electricity outages which have led to significant telecommunications outages, the EPLGA have been asking for adequate response to ensure our communities are safe and secure. For our communities to be without any form of communication during times of catastrophic weather conditions and threatening situations is completely unacceptable. This advocacy work recognises that it is a complicated issue that has many different aspects, but a solution needs to be delivered.

It has been encouraging to see the way that our EP councils have been working together to deal with the situation which is coming with changes to the State planning system. Through proper structures and cooperation, our councils will be able to make economic savings, as well as delivering better planning outcomes for our communities.

A changing freight dynamic has also been prominent for the Eyre Peninsula with the closure of the EP Rail network in 2019. Along with this, there is also a need for councils to be proactive and aware of potential changes which might happen with a number of different export port proposals.

As well as these things, there will continue to be work on a range of other challenges, including coastal protection, tourism, waste management, infrastructure funding, economic development, fishing reforms, and many more.

The continuing financial challenges of regional councils mean that the EPLGA members will continue to look at innovative ways to deliver services and infrastructure to their communities. This will mean the potential for shared or joint services between councils around some of the core business of councils could be more developed.

The ongoing challenge for the EPLGA Board in this changing environment is to continue and improve its:-

- *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 continuing to provide member support services as they are needed*

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.

As President of the EPLGA I look forward to leading with my fellow EPLGA Board members in recognising the opportunities to be innovative and forward-thinking as a region. The EPLGA Board and member Councils will need to have strong, responsive and accountable leadership, driving the opportunities for change while balancing the strengths which we already have as organisations and a region. 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.

MAYOR SAM TELFER

PRESIDENT – EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

Eyre Peninsula Regional Profile - provided by Regional Development Australia Eyre Peninsula

AREA

11 council areas

234,937 km²

POPULATION

Number of residents (ABS ERP 2019)

57,805

ECONOMY

Gross Regional Product (NIEIR)

\$3.35 billion

JOBS

Local jobs (NIEIR)

21,949 FTE

LOCAL EMPLOYMENT

Employed residents (NIEIR June 2019)

26,375

WELL-BEING

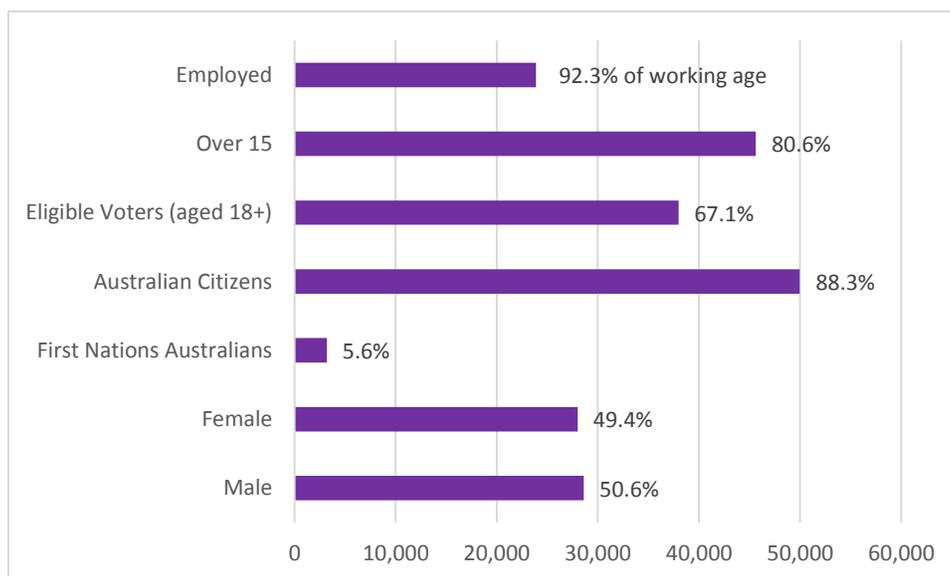
Median weekly household income (ABS 2016)

\$1,081

BUSINESS

Registered Businesses

5,134



Residential Population

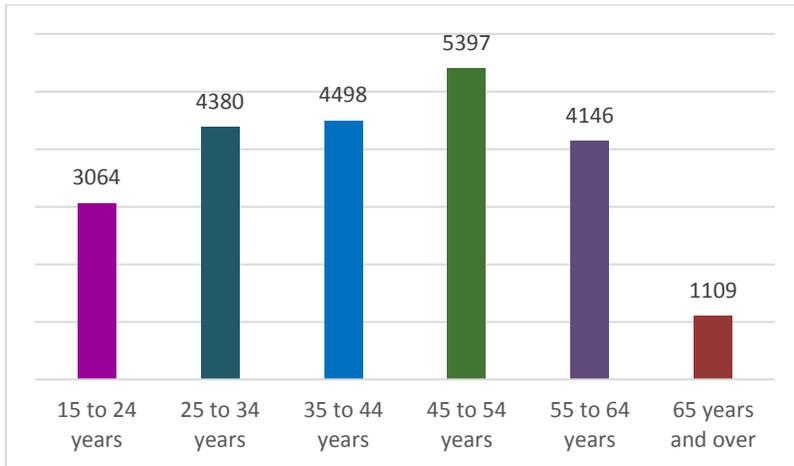
LOCAL GOVERNMENT AREA	LAND AREA		POPULATION (2019 ABS ERP)	
	Km ²	% of Region	No.	% of Region
Whyalla	1,072	0.46	21,665	37.5
Port Lincoln	30	0.01	14,718	25.5
Ceduna	5,424	2.31	3,442	6.0
Cleve	5,018	2.14	1,792	3.1
Elliston	6,741	2.87	1,008	1.7
Franklin Harbour	2,755	1.17	1,304	2.3
Kimba	5,700	2.43	1,065	1.8
Lower Eyre Peninsula	4,715	2.01	5,780	10.0
Streaky Bay	6,226	2.65	2,192	3.8
Tumby Bay	2,671	1.14	2,702	4.7
Wudinna	5,079	2.16	1,300	2.2
Maralinga Tjarutja and Unincorporated SA	189,453	80.64	724	1.3
Collective Local Government Total	234,884	99.98	57,692	99.8
REGION TOTAL	234,937		57,805	

Population Summary

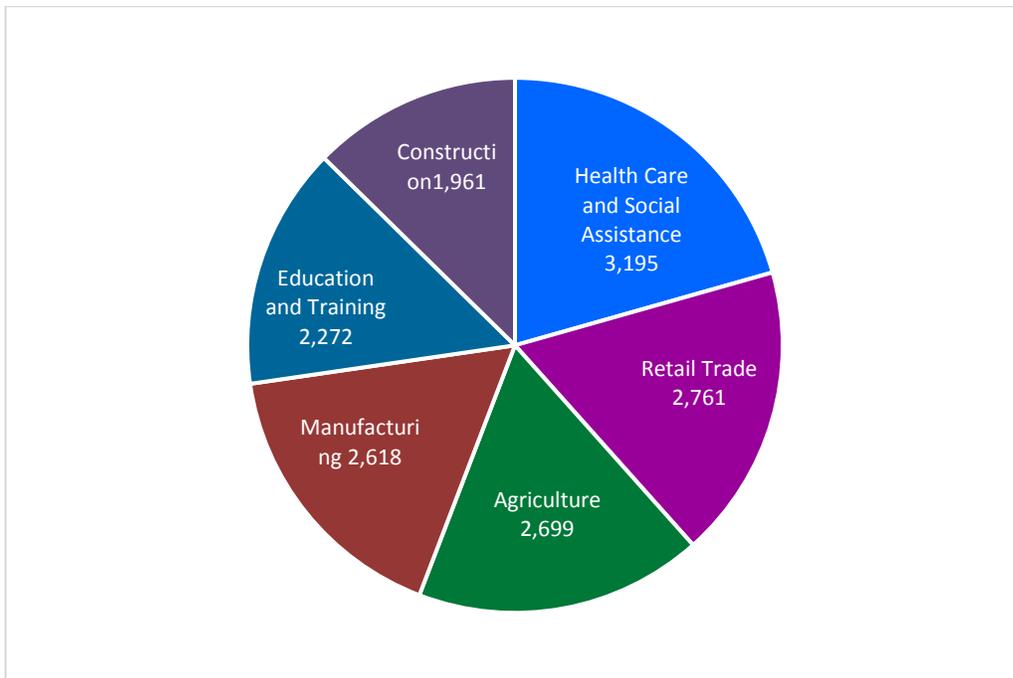
The Census usual resident population of the RDA Eyre Peninsula region in 2016 was 56,612 living in 30,441 dwellings with an average household size of 2.28. 2019 ABS ERP (Estimated Resident Population) shows marginal growth of 2.06% across the region to 57,805. Indications for the City of Whyalla and District Council of Elliston show population declines of .75% and 3.6% respectively.

The median age of Eyre Peninsula residents is 42, compared to 45 in regional SA, 40 in South Australia and a median age of 38 in Australia.

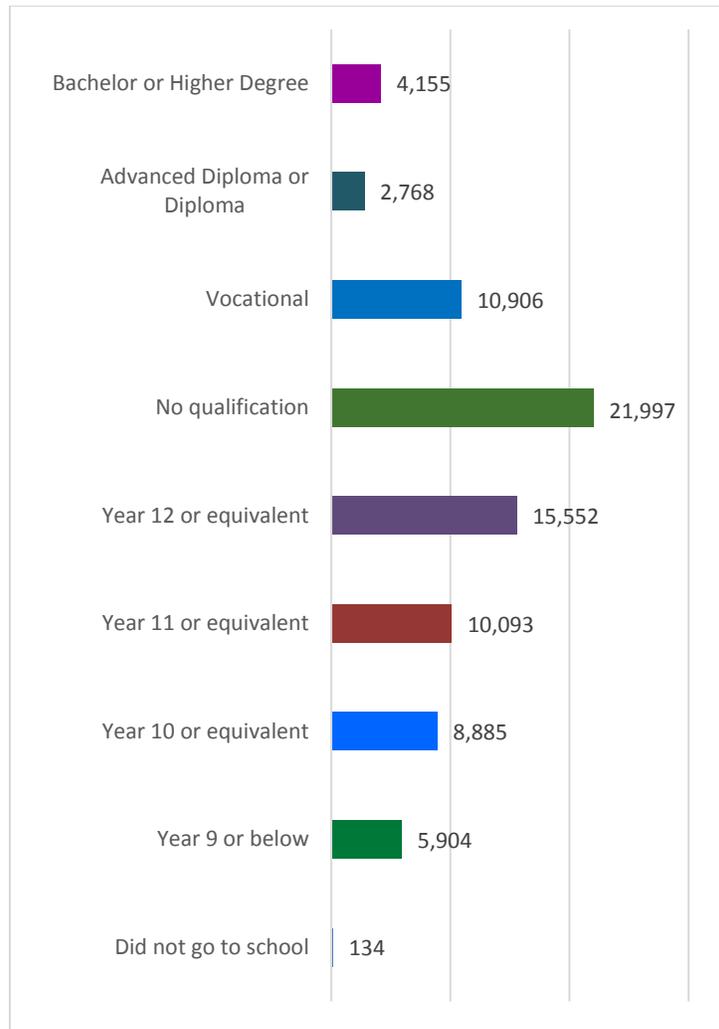
Local Workers Age Structure



Top 6 Employing Industries



Level of Qualification



In 2016 (ABS Census) 23,868 people living in the RDA Eyre Peninsula region were employed, of which 58% worked full-time and 40% part-time.

Most part-time employment occurred in the Health Care and Social Assistance, Accommodation and Food Services, Retail Trade, Fishing and Aquaculture industries. These industries typically rely on a high proportion of part-time workers, and the number of jobs provided markedly exceeds the total FTE hours being worked.

Employment continuity in the Fishing and Aquaculture industries is also impacted by the seasonal nature of some jobs.

A growing future workforce demand is set to provide a major challenge for the region and specific strategies are required to meet industry requirements.

The transformational economies such as space, renewable energy, advanced manufacturing and agricultural technologies will require a sustainable highly-skilled workforce.

Top 10 Exporting Industries in Region 2018-2019 (\$m)

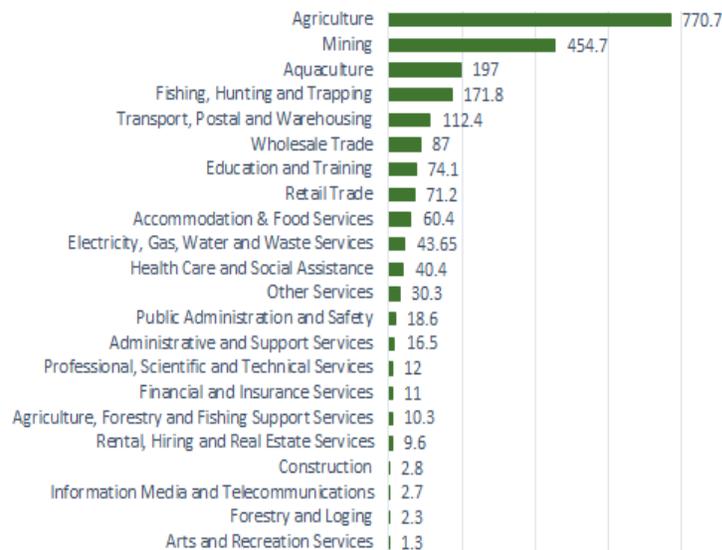
	Whyalla	Port Lincoln	Ceduna	Cleve	Elliston	Franklin Harbour	Kimba	Lower EP	Streaky Bay	Tumby Bay	Wudinna	LGA Totals	Region Totals
Manufacturing	897.9	76	3.1	4.7	1.1	1.2	0.2	5.3	7.4	1.9	1.5	1000.3	1,001
Agriculture	0.2	3.3	47.7	113	59.7	20.4	74.4	147.7	78.1	128.2	90.3	763	770.7
Mining	382.1	6.4	16.4	0	1.3	5.4	0	5.7	0.4	2.9	1	421.6	454.7
Aquaculture	1.3	95.6	17.6	8.6	1.7	6.2	1.9	56.9	7.1	0	0	196.9	197
Fishing, Hunting and Trapping	4.4	129	7.2	0.7	10.2	0.6	0	5.3	12.8	1.6	0	171.8	171.8
Transport, Postal and Warehousing	19.3	44	15.8	9	2.1	0.6	1.2	6.9	6.8	2.1	3.9	111.7	112.4
Wholesale Trade	14.5	36.6	15.9	0.9	0.2	1.4	0.8	5.3	0.9	6.2	4.2	86.9	87
Education and Training	28.6	26.1	7	2.3	1.4	1.2	0.8	0.5	2	0.4	3	73.3	74.1
Retail Trade	8.8	46.7	3.4	3.8	0.7	1	0.9	1.5	2	1	1.2	71	71.2
Accommodation & Food Services	10.4	27.1	7.2	2.6	1.6	0.7	1.3	2	3.3	2	1.2	59.4	60.4
Total (Top 10 Council Exports) (\$m)	1367.5	490.8	141.3	145.6	80	38.7	81.5	237.1	120.8	146.3	106.3	2955.9	3,000

In 2018-19, regional exports to intrastate, interstate and overseas markets were valued at \$3.201 billion. The region's main exporting industries were:

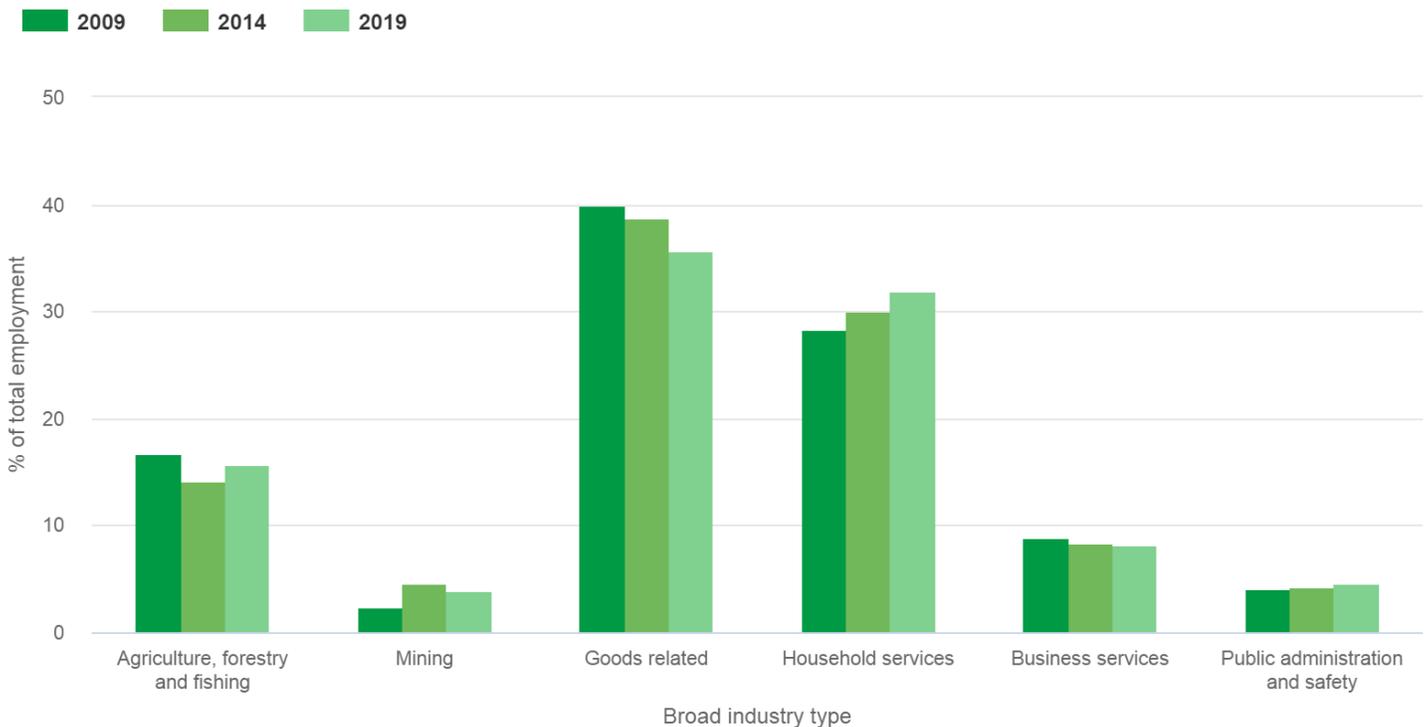
Manufacturing –\$1 billion.

Agriculture –\$770.7 million.

Mining –\$454.7 million.



Employment Composition:



In 2019 the Goods related sector (Manufacturing; Electricity, Gas, Water and Waste Services; Construction; Wholesale Trade; Retail Trade; and Transport, Postal and Warehousing) accounted for 35.6% of employment in the RDAEP region. The importance of this sector has declined over the last 10 years (39.9% in 2009).

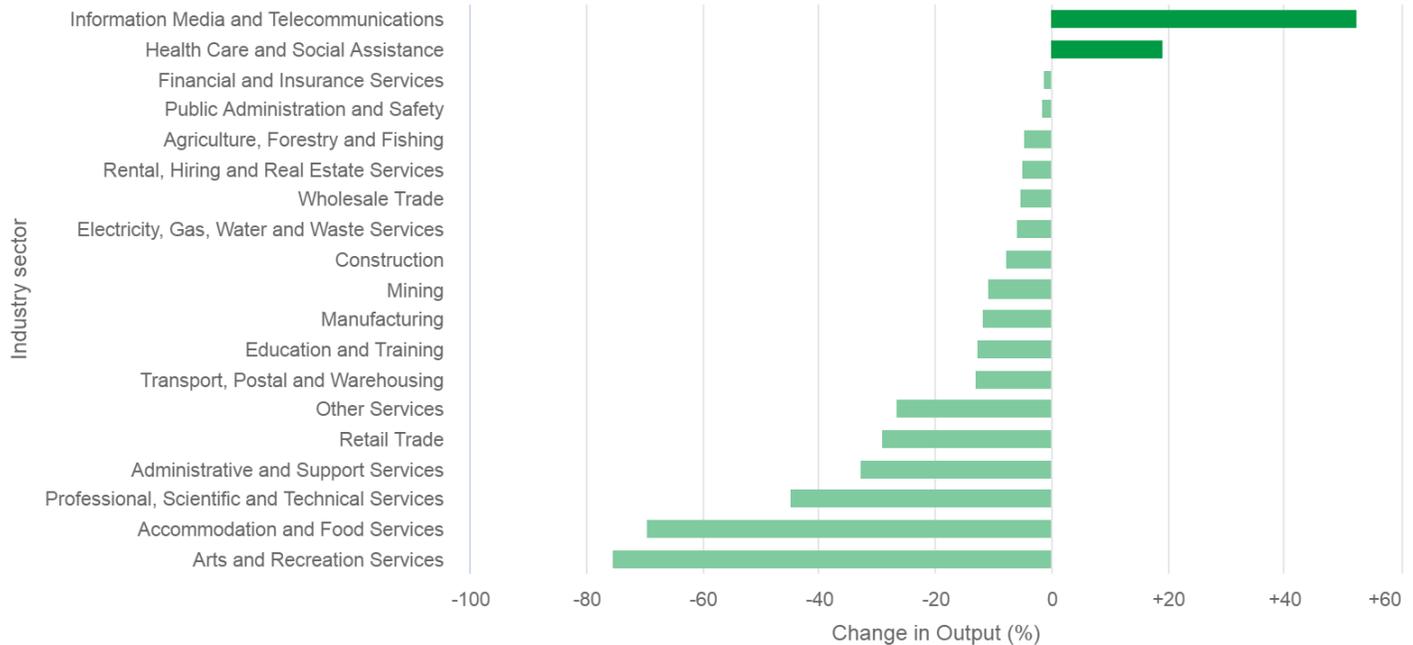
Small and medium size business enterprises (SMEs) are the backbone of the regional economy. Small business sustainability is directly related to the success of the region’s major industries – i.e. manufacturing, agriculture, mining, aquaculture, health care, and tourism.

In 2019, the region had 5,134 registered businesses. The Agriculture, Fishing and Forestry had the largest number, comprising 1,836 (35.8%) followed by Construction with 625 registered businesses (12.2%) and Rental, Hiring and Real Estate Services 448 (8.7%).

From 2018 – 2019, the total number of registered businesses declined by 114 with the biggest declines in the Rental, Hiring and Real Estate Services (-23%) and, Financial and Insurance Services industries (-20%). Increases in businesses services were mostly in the Mining (+12%), Manufacturing (+7%), and Electricity, Gas, Water and Waste Services and Education and Training industries (both

COVID ECONOMIC OUTLOOK

Output impact in June Quarter 2020 (compared to 2018/19 quarter average)



Headline Estimates:

COVID-19 impacts to the June Quarter 2020 compared to the 2018-19 4-quarter average include:

- Gross Regional Product is forecast to fall by -8.7%. This fall is lower than the State average of -9.9%.
- Local jobs are forecast to fall by -5.9% which equates to a fall of 1,484 local jobs.
- If JobKeeper recipients' impacts are included then the employment fall is estimated at -11.2% (2,803 jobs).
- The impact on employed residents (-6.0) was higher than the local job impact.

Top 3 Sector Impacts (excluding JobKeeper)

- Accommodation and Food Services (-448 local jobs)
- Retail Trade (-246 local jobs)
- Education and Training (-189 local jobs).

MEMBER COUNCILS 2019/2020

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

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President	Mayor Sam Telfer	DC Tumby Bay
Immediate Past President	Mayor Travis Barber (In absence of Mayor Bruce Green – did not stand for election)	DC Streaky Bay
Deputy President	Mayor Claire McLaughlin	City of Whyalla
Chief Executive Officer	Mrs Deb Larwood	DC Kimba

The President (LGA Board and SAROC), Deputy President (Proxy LGA Board), Mayor Johnson (Second SAROC Representative due to Mayor McLaughlin being an Upper Spencer Gulf LGA representative on SAROC) were the nominated representatives to the LGA

Chief Executive Officers Committee:

All Chief Executive Officers of member Councils or nominee in their absence.

Engineering & Works Committee:

The committee is comprised of all Engineers, Operations or Works Managers from member Councils or nominee in their absence.

EPLGA Health Working Party

The EPLGA Board at its 1 December 2017 meeting established a Health Working Party to develop strategies for the recruitment of health professionals for long term careers in the region.

Membership of the Working Party will comprise the President and representatives (Elected Members) from member Councils. Member Councils may seek to be members of the Working Party at any time by applying to the EPLGA Board for inclusion. They may also withdraw as they wish but advise the EPLGA Board of such. Members of the Health Working Party will nominate a proxy to attend a meeting if the member is unable to participate. The EPLGA Executive Officer will be a non-voting member.

The Working Party may invite other relevant parties/State agencies/regional organisations to the meetings as required, but are non-voting, e.g. Minister or nominee, SA Country Health, relevant unions, relevant associations, regional businesses, regional health professionals, local MP's, etc.)

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Cr Bryan Trigg , Chair/Executive - DC Cleve

Zone Emergency Management Committee:

Mayor Brad Flaherty (Presiding Member) - City of Port Lincoln
Peter Scott, Executive Officer - EPLGA
Representatives from each Council

Eyre Peninsula Integrated Climate Change Sector Agreement Steering Committee:

Peter Scott, Executive Officer - EPLGA

South Australian Regional Organisation of Councils (SAROC) Executive Officers Committee:

Peter Scott, Executive Officer - EPLGA

Eyre Peninsula Water Taskforce:

Mayor Sam Telfer - President, EPLGA
Peter Scott - Executive Officer, EPLGA

EPLGA Board Members 2018/19

Under the terms of the EPLGA Charter, the following Board appointments were current as at 30 June 2020.

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Perry Will (Mayor)	Ian Bergmann (D/Mayor)
Cleve	Phil Cameron (Mayor)	Robert Quinn (D/Mayor)
Elliston	Malcolm Hancock (Mayor)	Peter Hitchcock (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Daven Wagner (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre Peninsula	Jo-Anne Quigley (Mayor)	Peter Mitchell (D/Mayor)
Port Lincoln	Brad Flaherty (Mayor)	Faye Davis (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Philip Wheaton (D/Mayor)
Tumby Bay	Sam Telfer (Mayor)	Robert Randall (D/Mayor)
Whyalla	Clare McLaughlin (Mayor)	Rick Santucci (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Ned Luscombe (D/Mayor)

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

A highlight on the EPLGA calendar is the Annual Conference, hosted each year by a member Council. To assist in host Council planning, the following conference and Board meeting schedule is included (including the past 12 months meeting and conference locations).

Monday, 25 February 2019	Kimba
Friday, 28 June 2019	Wudinna
Friday, 6 September 2019	Ceduna
Friday, 6 December 2019	Wudinna
Conference Feb/ March 2020 (either last week of Feb & first week of March)	Wudinna
Friday, 26 June 2020	Wudinna
Friday, 4 September 2020	Lower EP
Friday, 4 December 2020	Wudinna
Conference Feb/March 2021 (either last week of Feb & first week of March)	Cowell
Friday, 25 June 2021	Wudinna
Friday, 3 September 2021	Port Lincoln
Friday, 3 December 2021	Wudinna
Conference Feb/ March 2022 (either last week of Feb & first week of March)	Cleve
Friday, 24 June 2022	Wudinna
Friday, 2 September 2022	Kimba
Friday, 2 December 2022	Wudinna
Conference Feb/ March 2023 (either last week of Feb & first week of March)	Streaky Bay
Friday, 30 June 2023	Wudinna
Friday, 1 September 2023	Cowell
Friday, 1 December 2023	Wudinna
Conference Feb/March 2024 (either last week of Feb & first week of March)	Elliston
Friday, 28 June 2024	Wudinna
Friday, 6 September 2024	Cleve
Friday, 6 December 2024	Wudinna
Conference Feb/March 2025 (either last week of Feb & first week of March)	Tumby Bay
Friday, 27 June 2025	Wudinna
Friday, 5 September 2025	Elliston
Friday, 5 December 2025	Wudinna
Conference Feb/March 2026 (either last week of Feb & first week of March)	Whyalla
Friday, 26 June 2026	Wudinna
Friday, 4 September 2026	Tumby Bay
Friday, 4 December 2026	Wudinna
Conference Feb/March 2027 (either last week of Feb & first week of March)	Ceduna
Friday, 25 June 2027	Wudinna
Friday, 3 September 2027	Whyalla

REPORT OF ACTIVITIES 2018/19

EPLGA core activities always include reacting to legislation and policy changes that may have a negative impact on our region. This year ongoing concerns and/or participation have been with the following matters:

- › Natural Resources Management – joint partnership planning, delivery of services.
- › Regional Recognition/Lobbying – ongoing on various matters as they arise.
- › Mining and Impacts – continuation of the taskforce activities – but Taskforce did not meet.
- › Emergency Management – regional planning and Council planning, followed by implementation.
- › Development, Planning and Infrastructure Act Reform.
- › Coastal Access issues, development of a Coastal Alliance – state-wide.
- › Various roads and waste issues – regional road strategy review.
- › Regional Strategy for LGA – decentralisation and election lobbying.
- › Regional Capacity Funding – General funding and Rubble Royalties.
- › Marine Infrastructure Planning – DPTI, jetty leases, etc.
- › SAROC – meetings and regional Executive Officers’ meetings.
- › LGA Governance/Reform – Councils of the Future.
- › Mobile phone black spots - applications.
- › Water planning – state of the resource, etc.
- › 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.
- › Outreach Services (last year of this LGA Contract):
 - Regional Procurement;
 - CEO’s Committee;
 - Engineering & Works Committee;
 - Regional training and seminars delivery;
 - Shared Services – DPTI pilot; and
 - Long term financial planning;
- › Roadside Native Vegetation – regional planning and management issues.
- › Tourism – RDAEP - restructure to sub-regional groups, Food and Tourism Prospectus, RV, Coastal Access and Caravan Strategy, Eyes on Eyre etc.
- › Aged Care at the local Council level – Council’s role.
- › NHVR impacts on farm machinery movements.
- › Transport Plan and SLRP prioritisation and funding applications.
- › Oil and gas exploration in the Great Australian Bight.
- › Eyre Peninsula railway closure
- › Joint submissions with RDAEP on various issues.

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE PLAN 2016 – 19

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 2016 – 2019 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.

The Corporate Plan will be updated in 2020.

MANAGEMENT PLAN PERFORMANCE FOR 2019 – 20

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, DPTI, PIRSA
- 1.1.3 Provide a lobbying platform to promote the interests and issues of member Councils to other levels of government

Comments:

Advocacy and representation is 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:

- ***Health – Doctors and professional health shortages and issues***
- ***New deep sea port for Eyre Peninsula***
- ***Railway Closure***
- ***Road network pressure and planning due to railway closure***
- ***Eyre Peninsula Regional Assessment Panel matters***
- ***Regional Airports – screening***
- ***TAFE – Campus closures and course offerings***
- ***Local heritage listings & procedures***
- ***Eyre Peninsula Strategy document***

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.

Comments: *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.*

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:
Eyre Peninsula Regional Assessment Panel is now in place. Assisting Councils to share and assist one another where expertise is not available, etc. The staff committees are useful in this process. 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:

Shared procurement services is difficult in such a large region, however the CEOs continue to work together on LG procurement council requirements and shared services in planning to complement the implementation of the updated Planning and Development Act.

With the railway closure the completed Eyre Peninsula Transport Strategy 2020 will need to be updated with the construction of a new port on Eyre Peninsula.

Regional communications with Councils and other groups is mainly carried out through emails, media releases, staff meetings etc.

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.

Staff regional committees assist in developing and refining regional strategy recommendation to the EPLGA Board.

KEY PERFORMANCE INDICATORS

While the measurement of performance is a key component of planning, the nature of the workload for the Executive Officer has typically made KPI setting and measurement difficult. Much of the day-to-day operational activity remains reactive and in response to legislated and policy changes that routinely emerge. However, the following measurement may be an indication of performance for each year.

KPI	MEASURED BY	TARGET SCORE
Member General Satisfaction	Number of formal complaints	One complaint from members
Member attendance at meetings, workshops, training	Number of members who are represented	All members Actual: Usually all 11 Councils represented.
Competitive funding secured	Dollars secured	Equal to membership (\$193K) Actual External Funding: (\$209k) Target met.
Achieved annual work plan		All items either achieved or timeframes for completion, and process, in place. Some subject to external funding. Actual: On target
EPLGA is represented at LGA regions meetings	Number of meetings attended	100% Actual: 100%
Co-ordinate regional training activities on EP	Number of days training sessions per year	At least 6 Actual: Training formats have moved online to webinars regarding COVID-19, Planning, and Local Government Reform, Community Engagement and Managing Change.
Annual review of Executive Officer	Final achievement score	Probation report for new EO due October 2020

Greater media activity	Number of interviews and media releases	At least 1 interview per month. Media releases at least every 2 months. Actual: Met target
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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 solid financial performance.

4 Tasman Terrace, PO Box 2180

Port Lincoln, SA 5606

Telephone: (08) 8682 1899

Facsimile: (08) 8682 1408

Email: gpk@gpk.com.au

ABN 64 945 523 972

ACN 007 909 382

31st August, 2020

Mr Peter Scott,
Eyre Peninsula Local Government Association
89 Liverpool Street
PORT LINCOLN SA 5606

Dear Peter,

**RE: AUDIT OF EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION
FOR THE YEAR ENDED 30TH JUNE 2020**

We advise that we have now completed our Audit of the Eyre Peninsula Local Government Association for the year ended 30th June 2020 and enclose a copy of our Audit Opinion for your records.

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

Having completed the Audit we now make the following comments:

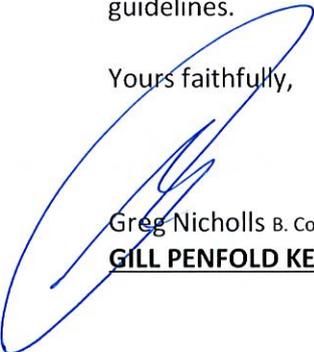
Internal Controls

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

Taxation & Superannuation Liabilities

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

Yours faithfully,


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



Tony Gray
Scheme Manager
Local Government Association Workers Compensation Scheme
GPO Box 1693
ADELAIDE SA 5001

Dear Tony,

Report of the Auditor of _____ Eyre Peninsula Local Government Association _____
(name of Council/organisation)

As required by the Board of the Local Government Association Workers Compensation Scheme, I confirm that I have audited the Actual Remuneration Declaration for the period **1st July 2019 - 30th June 2020** as provided by the abovenamed employer.

A	For the year 1/7/19 – 30/6/20, the Audited Actual Remuneration (excluding the amount declared in "B" below) is:	\$182,113
B	Only where applicable - Eligible Apprentice Remuneration - this amount is defined as an apprentice who is or will be trained under an approved training contract in an occupation declared to be a "trade" under Section 6 of the Training and Skills Development Act 2008	\$ -
C	Remuneration Total (A + B)	\$182,113

I wish to certify that, in my opinion the Remuneration Total is correct in line with the definition of Remuneration which is set out on the Actual Wages Declaration form, a copy of which is attached.

Yours sincerely,

Signature of the Auditor: _____

Date: _____ 31/08/2020

Name of Firm: _____ Gill Penfold Kelly _____

IMPORTANT: Please return to the LGA Workers Compensation Scheme via
LGRSAdmin@lga.com.au by **Friday 9th October 2020**.

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2020**

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2020

		2020	2019
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	209,399	225,413
Interest Received		7,149	8,322
Project Income - EP Councils	3	800	5,680
Membership Fees	4	199,187	193,293
Reimbursable Expenses		23,485	307
<u>TOTAL INCOME</u>		440,020	433,015
<u>EXPENDITURE</u>			
Administration		9,500	9,456
Audit Fees		1,640	1,580
Bank Charges & Taxes		74	76
Computer Expenses		2,114	1,279
Employee Expenses		144,839	139,563
Insurance		6,000	5,842
Legal Costs		-	2,290
Meeting Expenses		5,571	4,402
President's Expenses		2,250	2,250
Project Expenditure	5	210,258	180,593
Secretarial Services		19,000	18,911
Telephone		856	1,722
Travel & Accommodation		5,459	9,640
<u>TOTAL EXPENDITURE</u>		407,561	377,604
<u>NET SURPLUS/(DEFICIT)</u>		32,459	55,411
<u>NON-OPERATING INCOME AND EXPENSES</u>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	-
<u>NET SURPLUS/(DEFICIT)</u>		\$ 51,011	\$ 55,411

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2020

	2020	2019
	NOTE	
	\$	\$
Net Surplus/(Deficit)	51,011	55,411
Extraordinary Items	-	-
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	<u>51,011</u>	<u>55,411</u>
Surplus Funds at July 1	<u>295,938</u>	<u>240,526</u>
SURPLUS/(DEFICIT)	<u>346,949</u>	<u>295,937</u>
<u>ACCUMULATED SURPLUS/(DEFICIT)</u> <u>AT 30TH JUNE, 2020</u>	<u>\$ 346,949</u>	<u>\$ 295,937</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

		2020	2019
	NOTE	\$	\$
<u>EQUITY</u>			
Accumulated Surplus		\$ 346,949	\$ 295,937
REPRESENTED BY			
<u>CURRENT ASSETS</u>			
Cash at Bank	6	594,705	513,446
Debtors		13,783	-
ATO BAS Account		6,806	-
Income Accrued		1,504	1,474
GST Receivable		5,151	826
Prepayments		1,915	455
<u>TOTAL ASSETS</u>		623,864	516,201
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	7	986	3,828
Creditors		2,039	2,196
Unspent Project Funds	8	269,900	171,619
Provision for Holiday Pay		3,990	16,883
Prov'n for Long Service Leave	9	-	25,738
		276,915	220,264
<u>NET ASSETS</u>		\$ 346,949	\$ 295,937

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

	2020	2019
	\$	\$

NOTE 2 - Grants Received

LGA of SA - Outreach Service	-	25,000
LGA of SA - Regional Capacity	209,399	200,413
	<u>209,399</u>	<u>200,413</u>
	\$ 209,399	\$ 225,413

NOTE 3 - Project Income - EP Councils

Emergency Management Planning	-	5,680
EP Community Solar Scheme	800	-
	<u>800</u>	<u>-</u>
	\$ 800	\$ 5,680

NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,308
District Council of Cleve	14,262	13,738
District Council of Elliston	13,276	12,788
District Council of Franklin Harbour	12,922	12,409
District Council of Kimba	13,011	12,575
Wudinna District Council	13,264	12,764
District Council of Lower Eyre Peninsula	19,474	18,469
District Council of Streaky Bay	15,111	14,666
District Council of Tumby Bay	15,781	15,207
City of Whyalla	36,524	36,063

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

	2020	2019
	\$	\$
City of Port Lincoln	28,829	28,306
	<u>\$ 199,187</u>	<u>\$ 193,293</u>

NOTE 5 - Project Expenditure

	-	3,169
Unspent Funds at 1 July	(171,619)	(10,801)
Coastal	2,000	-
Regional Committees Support	7,534	8,247
Forums & Conferences	600	-
Governance & Planning Reform	1,000	-
Emergency Management Planning	-	3,781
Mining Taskforce	-	495
CORES EP	-	2,276
Regional Governance-JPB Pilot	24,930	1,779
Regional Planning - General	11,168	-
Regional Transport Strategy	44,640	28
Tourism/Signage/Promotions	20,105	-
Unspent Funds at 30 June	269,900	171,619
	<u>\$ 210,258</u>	<u>\$ 180,593</u>

NOTE 6 - Cash at Bank

BankSA Society Cheque Account	50,638	16,460
Bendigo Bank Term Deposit	165,085	162,198
LGFA	378,982	334,788
	<u>\$ 594,705</u>	<u>\$ 513,446</u>

NOTE 7 - Sundry Creditors

PAYG Withheld	-	2,604
Superannuation	986	1,224
	<u>\$ 986</u>	<u>\$ 3,828</u>

NOTE 8 - Unspent Project Funds

Regional Capacity Building	<u>\$ 269,900</u>	<u>\$ 171,619</u>
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NOTE 9 - Prov'n for Long Service Leave

District Council of Tumby Bay	-	6,562
Eyre Peninsula Local Govt. Association	-	19,176
	<u>\$ -</u>	<u>\$ 25,738</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

BOARD CERTIFICATE

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

The Board of the association declares that:

- 1 the financial statements and notes present fairly the association's financial position as at 30th June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 2 in the Board's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

signed		
position	<u>PRESIDENT</u>	<u>Executive Officer.</u>

Dated this 4th day of Sept 2020



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

4 Tasman Terrace, PO Box 2180
Port Lincoln, SA 5606
Telephone: (08) 8682 1899
Facsimile: (08) 8682 1408
Email: gpk@gpk.com.au
ABN 64 945 523 972
ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2020.

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

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

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

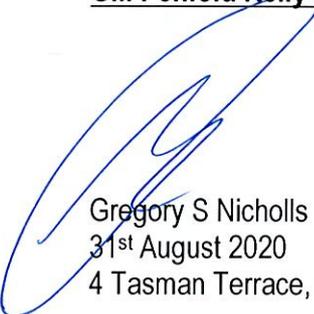
The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We

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

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2020.

Gill Penfold Kelly Pty Ltd



Gregory S Nicholls
31st August 2020
4 Tasman Terrace, Port Lincoln SA 5606