



# Annual Report 20/21



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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, Shane Graves, Tony Leonard, Lucy Patton and the District Council of Elliston archives.*

*Cover Photo—Leafy Sea Dragon—Geoff Martin*

# 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, prawns, 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



**08 8687 9177**

## Postal Address

PO Box 46  
ELLISTON SA 5670



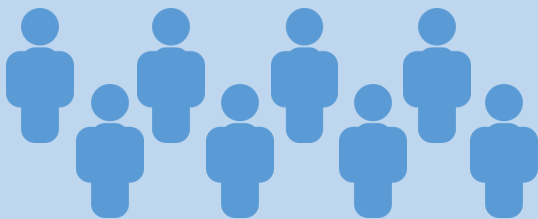
**dce@elliston.sa.gov.au**



**www.elliston.sa.gov.au**

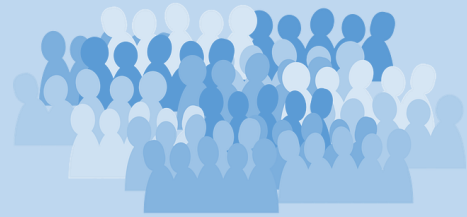
## Council Area

6,743 km<sup>2</sup>



## Eight Elected Members

Including one Mayor elected by Council



## Population

1,019

# Our Council





# Our Council:

## Mayor Malcolm Hancock

**Now into my third year as Mayor, I am constantly impressed and encouraged by the enthusiasm of the Elected Members and Council staff to achieve all they can for the Elliston District.**

Much has been achieved in the 2020-2021 year despite having to make some adjustments to the way in which we work and play.

Thanks to stimulus funding from the Federal Government under Phase 1 of the Local Roads and Community Infrastructure program, a number of shovel ready projects have been undertaken with excellent results:

- Port Kenny and Venus Bay Playgrounds: installation of high quality shades
- Lock Sports Centre: extension of complex and installation of solar system
- Elliston Jetty: installation of solar light
- Elliston Historic Council Chambers: Restoration
- Elliston Entrance Statement: installation at the northern and southern ends

Thanks to Council staff for their work in having these projects shovel ready and for then efficiently seeing them to fruition.

Phase 2 funding has been allocated to the installation of a reverse osmosis plant at Port Kenny and a membrane bioreactor at Venus Bay - these projects will be completed early in the 2021-2022 year. Phase 3 funding has been announced for early 2022.

Earlier this year, Council applied for grant funding to upgrade the Elliston Stormwater and Saphire Wetlands under the State Government Local Government Infrastructure Partnership Program. This resulted in an offer of 50% of the cost of the Project, construction of which is anticipated to commence early 2022.

The Little Bay Staircase replacement is on track following a contribution of \$50,000 received from the Minister for Environment and Water toward this project.

The Lock Master Plan, adopted by Council in February 2021 has been embraced by the residents of Lock and has created a real enthusiasm in the community. We are keen to commence implementation of the recommendations of the Plan and Council staff have been sourcing suitable grant funding.

The Lock Revitalisation Workshop facilitated by Ray Smith, General Manager of the Shire of Bland in NSW and funded by PIRSA under the Connecting Drought Communities Grant, was well received with the brainstorming session offering some excellent ideas.

I was pleased to organise Meet and Greet this year, in all three towns, Elliston, Lock and Port Kenny and this initiative continues to be beneficial to all attending.

An Electoral Representation Review, in compliance with the requirements of the *Local Government Act 1999*, was undertaken during the year and the resolution reached was to retain the eight (8) Elected Members, not introduce wards and for the principal member to continue to be a Chairperson (with the title Mayor). The manner for electing a Mayor will change in future years in accordance with the Local Government Review Act.

This year, Elliston Districts successfully joined the Great Flinders League and what a great move this has proven to be for all concerned. At times the friendly sporting rivalry between Lock and Elliston Districts continues in the Chambers providing a few light hearted exchanges.

In closing, my congratulations to all on making it through another COVID affected year!

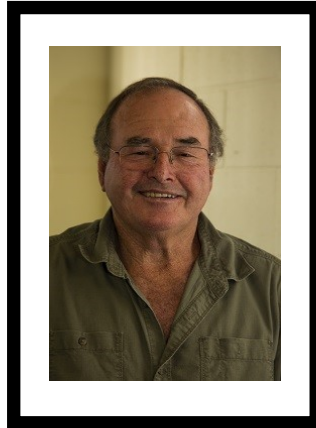
*Malcolm Hancock*

# Structure and Function of Council



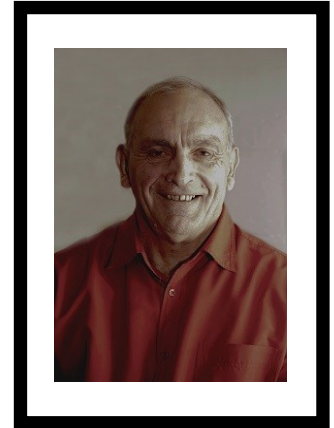
**Mayor  
Malcolm Hancock  
0429 891 108**

**Deputy Mayor  
Peter Hitchcock  
0429 891 144**



**Cr Debbie May  
0428 879 043**

**Cr Creagh McGlasson  
0429 385 776**



**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.

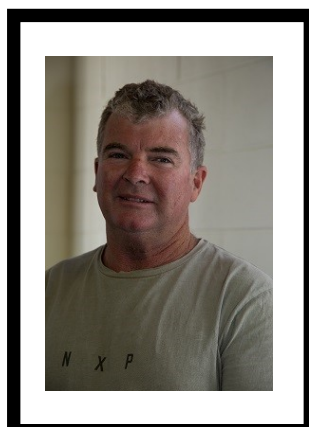
**The role of the Elected Members is to:**

- ⇒ 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.



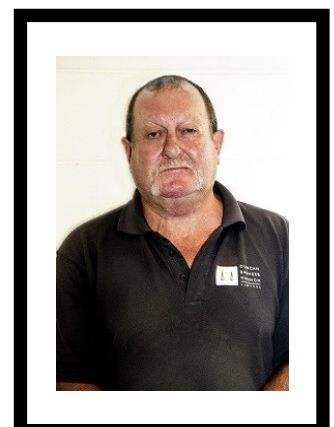
**Cr Andrew McLeod  
0428 331 291**

**Cr Tom Henderson  
0428 879 095**



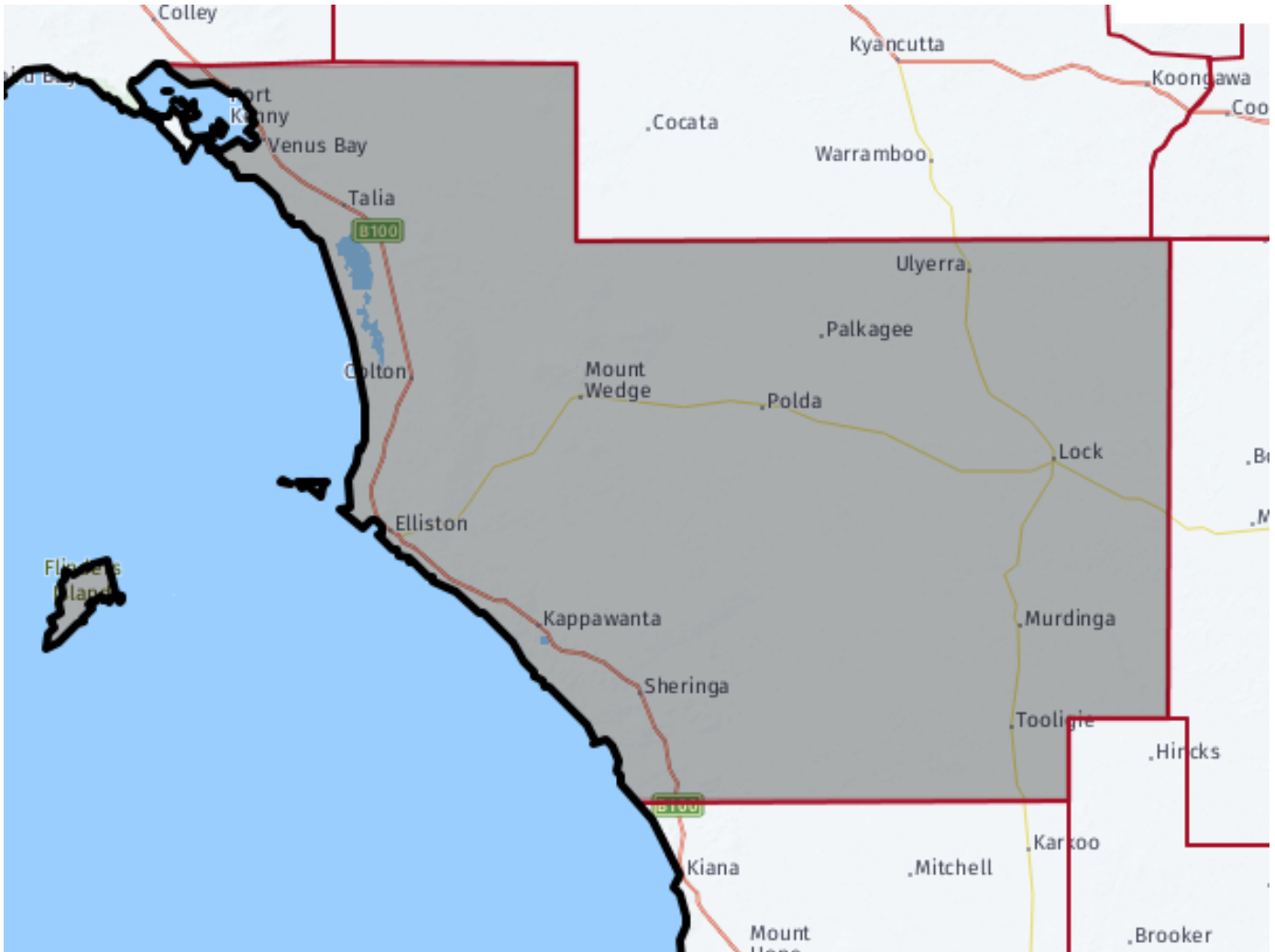
**Cr Kerry Williams  
0427 867 303**

**Cr Kym Callaghan OAM  
0418 892 559**





# Electoral Boundary



## ***Elliston District***

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

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

## PROVIDE TRANSPARENT, STRONG AND ACCOUNTABLE LEADERSHIP

1. Advocate with the State Government in securing the long term retention of, as well as improvement to, jetties and boat ramps\
2. Target grant funding that is consistent with the achievement of Council's strategic objectives
3. Efficiently manage community land and maintain leases and licences
4. Practice good governance, best practice and risk management
5. Maintain two way conversations with our community through community forums and consultation
6. Ensure the rating system is fair and equitable
7. Deliver the strategic financial reporting cycle to Council on an annual basis

## PROTECT AND ENHANCE OUR ENVIRONMENT AND NATURAL RESOURCES

1. Support initiatives to reduce the effects and impact of climate change
2. Promote and educate sustainable waste and recycling initiatives
3. Support and facilitate improvements to wastewater management systems
4. Protect and enhance our natural environment including wetlands and coastal areas
5. Implement strategies to control and reduce the impact of pest species
6. Work with local and regional stakeholders NREP, Coast Protection, SA Councils Alliance, RDA, Emergency Management , Elliston Community and Visitor Information Centre.

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.

## PROVIDE COMMUNITY HEALTH AND WELLBEING

1. Support local and regional health providers
2. Support social events and groups that promote mental health
3. Support sporting events
4. Support the establishment of a multipurpose community fitness centre
5. Recognise, protect and promote local heritage and history
6. Encourage the provision of childcare services to support families in the District

## DEVELOP AND MAINTAIN INFRASTRUCTURE SERVICES

1. Continually develop and review asset management plans to ensure sustainability
2. Strongly advocate to State and Federal Governments for retention and enhancement of essential roads and services
- 3 Pursue opportunities for a potable water supply for Port Kenny and Venus Bay
4. Implement stormwater management plans
5. Review Council's ownership of local land and property to encourage and facilitate economic development

## SUPPORT ECONOMIC DEVELOPMENT AND TOURISM

1. Liaise with SATC and regional agencies to promote tourism across the District
2. Action the economic development and tourism plan
3. Explore opportunities for the development of an interpretive centre
4. Support local tourism and business activities
5. Develop and implement town master plans
6. Explore opportunities for economic growth across existing and new industries.

# 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 2021 comprised:

**Senior Management Team:**

Chief Executive Officer

Deputy Chief Executive Officer

Works Manager

**Council Staff:**

Executive Assistance

Finance

Administration

Customer Service

Records Management

WHS and Risk

Works

Council Support

Governance

Human Resources

## Council employed at 30 June 2021

Full time permanent staff	14
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Part time permanent staff	4
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Casual staff	4
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Total employees	22
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Full time equivalent (FTE) at 30 June 2021 total	16.9
--------------------------------------------------	------

## Corporate Information

**Auditor:** Dean Newbery and Partners. Remuneration paid to Council's auditors in 2020-2021 was \$17,680.

**Bank:** BankSA, Bendigo Bank

**Solicitors:** Kelledy Jones, Norman Waterhouse



# 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](http://www.elliston.sa.gov.au).

Between 1 July 2020 and 30 June 2021 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

**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 Council's 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*

Independent Chair	\$2,120
Independent Committee Member	\$1,200
<b>Total</b>	<b>\$3,320</b>

### *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
- \* Gifts and Benefits Register—Employees
- \* Register of Public Streets and Roads
- \* Voters Roll Register

## 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](http://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 that the Policy 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:

- \* Draft Regional Health Plan Review
- \* Draft Disability Access and Inclusion Plan
- \* Draft Elector Representation Review
- \* Notice of Application for Category 3 Development
- \* Draft Lock Master Plan
- \* Draft 2021-22 Annual Business Plan and Budget
- \* Draft Venus Bay Playground Precinct permanent dry zone

## Structure and Function of Council

### Allowances paid to Members of Council and Senior Executive Officers from 1 July 2020 to 30 June 2021 —

#### Mayor Malcolm Hancock

- Allowance \$27,288

#### Deputy Mayor Peter Hitchcock

- Allowance \$8,528
- Travel \$1,558

#### Cr Debbie May

- Allowance \$6,823

#### Cr Kym Callaghan OAM

- Allowance \$6,823
- Travel \$431

#### Cr Creagh McGlasson

- Allowance \$6,823
- Travel \$1,558

#### Cr Andrew McLeod

- Allowance \$6,823

#### Cr Tom Henderson

- Allowance \$6,823

#### Cr Kerry Williams

- Allowance \$6,823

#### Chief Executive Officer

- Salary, Vehicle, Accommodation, Phone allowance

#### Deputy Chief Executive Officer

- Salary, Vehicle, 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 current review commenced 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.

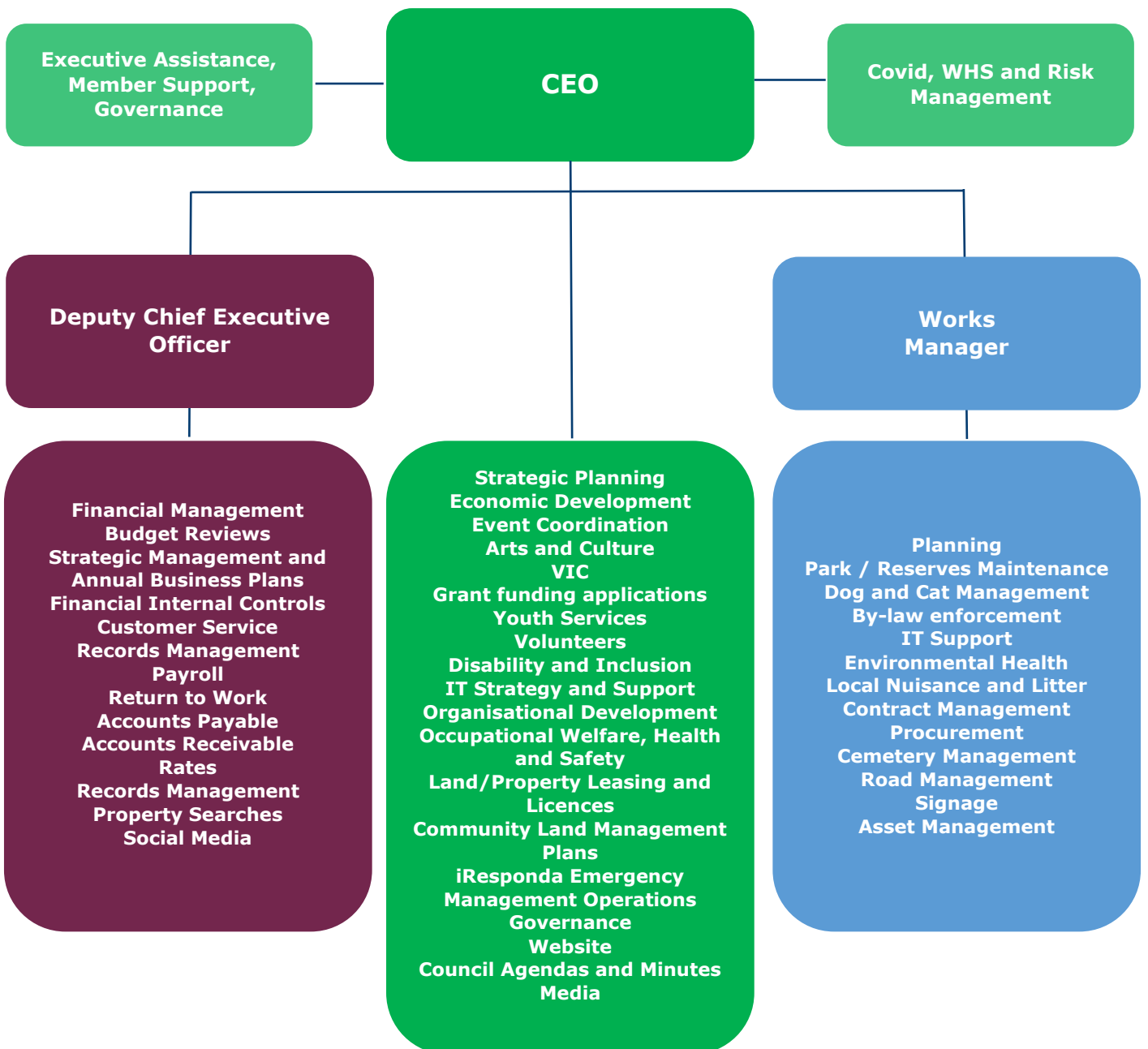
Council has now completed its Elector Representation Review.

COUNCIL	NO OF ELECTED MEMBERS/ELECTORS	REPRESENTATION QUOTA
District Council of Elliston	8	708
District Council of Wudinna	7	803
District Council of Kimba	7	801
District Council of Streaky Bay	8	1579
District Council of Franklin Harbour	6	894
District Council of Cleve	7	1206

# Structure and Function of Council

Council’s organisational structure has changed from that shown in the 2019-2020 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 rubbish bin weekly pick ups  
23 Recycle bin fortnightly pickups



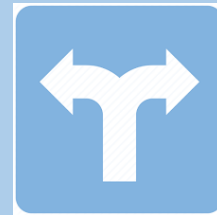
## Infrastructure

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



# Highlights

## **Australia Day Awards**

Australia Day 2021 was celebrated in Lock on 26 January with a breakfast provided by the Lock and Districts Service group.

### **Citizen of the Year :**

#### **Mrs Lisa Kammermann**

Lisa is considered to be “the quiet achiever” prepared to do what others shy from with grace, aplomb, no fuss, just gets the job done and looks to the next event.

### **Award for Active Citizenship :**

#### **Mrs Toni Sheridan**

Toni was awarded the inaugural Award for Active Citizenship for catering at short notice, a morning tea for over 45 visiting members of the touring Variety Moto Fun Rally.

Toni’s ability to organise such an occasion while also meeting the COVID guidelines, is testament to her abilities and service to her community.



# Highlights

## Lock Revitalisation Workshop

Council was successful in obtaining grant funding through the PIRSA Connecting Drought Communities Events Grant Program.

An event in Lock was held to:

**“Provide an occasion for the community to come together to review all the work done by community members, to identify the strengths, facilities and tourism opportunities and to map a way forward in becoming resilient and flexible during tough times”.**

Ray Smith, General Manager of the Shire of Bland in NSW facilitated the Workshop.

Around forty (40) people attended, including Member for Flinders Peter Treloar MP and guests were encouraged to brainstorm ways to revitalise Lock.

The Workshop was a great success with some excellent ideas proposed by the community members present. Our thanks to PIRSA for making this opportunity available.

## Meet and Greets

Meet and Greets were held in Port Kenny, Elliston and Lock in March with good attendances at each location. Mayor Malcolm Hancock hosts these evenings which he believes are a great way for Elected Members, Council staff and ratepayers to get together to chat about the issues important to the District.

## Anzac Day

Elliston’s service at the War Memorial was attended by approximately one hundred (100) people. Mr Les Williams attended the flag and wreaths were laid by community groups and families with Cr Kerry Williams laying a wreath on behalf of Council.

The service at Lock was attended by approximately forty (40) people. Citizen of the Year Lisa Kammermann attended the flag and the Council wreath was laid by Deputy Mayor, Peter Hitchcock. Other wreaths were laid by students on behalf of families with historical connections to past wars and the Lock and District Services.

## Adelady

Council hosted an Adelady episode featuring Talia Caves, Venus Bay, Elliston Clifftop Drive, and Locks Well and the spectacular scenery to be experienced in the District.

## Lock Master Plan

The Lock Master Plan has been adopted by Council, providing the opportunity for applying for grant funding for projects included in the Plan.

Photo right:

Mr Ray Smith

General  
Manager

Shire of Bland



# Highlights

## Local Roads and Community Infrastructure Program

Council has received funding through the Federal Government Local Roads and Community Infrastructure Program (LRCI).

### Phase 1 Projects

**Port Kenny Playground Shade**



**Venus Bay Playground Shade**



**Historic Elliston Council Chamber Restoration**



**Elliston Entrance Statement**



**Lock Sports Centre—Kitchen Upgrade and Solar Installation**



**Elliston Jetty—Light**

Installation of a solar light at the Elliston Jetty.

# Highlights

## Local Roads and Community Infrastructure Program

Council has received funding through the Federal Government Local Roads and Community Infrastructure Program (LRCI).

### Phase 2 Projects

**Port Kenny Reverse Osmosis Plant**

**Venus Bay Membrane Bioreactor**

Port Kenny—installation of a reverse osmosis plant to provide potable water to the township

Venus Bay—installation of a membrane bioreactor to treat waste water from the Venus Bay Beachfront Tourist Park

### Other Grants

#### Local Government Infrastructure Partnership Program

Council has been successful in obtaining grant funding of \$861,227 from the State Government for the:

“Elliston Stormwater Infrastructure and Samphire Wetlands Upgrade”

Council will contribute the remaining 50% for this Project.

#### SA Healthy Towns Challenge

Council has also been successful in obtaining funds for its: “Healthy Pathways—a Walking and Cycling Program”

This stage of the Program comprises a pump track which will be located in the Elliston township.

#### EP Landscape Board Grassroots Grant Program

Feral pigeon control program—purchase of a net gun

#### PIRSA Connecting Drought Communities Grants:

\$7,500—Lock Revitalisation Workshop

\$500—Elliston Community Barbecue



# Highlights

## Community Grants and Event Contributions

The 2020-2021 Community Grants Program attracted three application during the year.

Council contributed \$6,800 to the Elliston Golf Club toward the cost of the purchase and installation of solar panels at the Clubhouse.

A further \$5,000 assisted the Port Kenny Sports Centre toward the cost of purchasing and installing solar panels on the roof of the Centre.

\$2,500 was also awarded to the Lock Cricket Club to purchase a cricket pitch cover.

\$500 each was allocated to Christmas Functions for the Lock Murdinga Tooligie Progress Association, and Tooligie Hall Committee.

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

- |                        |                        |
|------------------------|------------------------|
| <b>1st Prize:</b>      | <b>Elle Mae Tiller</b> |
| <b>2nd Prize</b>       | <b>Patton Family</b>   |
|                        | <b>Fleming Family</b>  |
| <b>Community Award</b> | <b>Sunny Gardiner</b>  |

Further funds were allocated toward the Australia Day breakfasts, Lock Races, Annual Salmon Fishing Championships 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 this year’s competition were:

- |                     |   |                         |
|---------------------|---|-------------------------|
| <b>Geoff Martin</b> | — | <b>Leafy Sea Dragon</b> |
| <b>Dave Beaty</b>   | — | <b>Germination</b>      |
|                     | — | <b>Wave</b>             |

Unfortunately, due to the COVID-19 pandemic some events were cancelled from July 2020 to June 2021.



Argo—Ruth Gregor



Wave—Dave Beaty



Germination—Dave Beaty



Arlo—Lucy Patton





# Development Activity

## 41 Development Applications

Lodged during 2020—2021 with thirty three (33) granted development approval; three (3) granted planning approval only; one (1) withdrawn and one (1) where development approval was not required

**\$1,914,374**

Total value of approved development applications

## 8 Waste Water System Applications

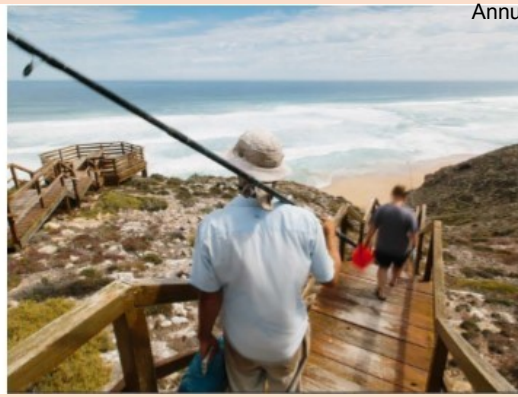
Lodged during 2020-2021 with eight (8) approved and nil (0) refused.

## 0 Land Division Applications

No applications were lodged during 2020-2021

## Approvals and Values

3 class 1a (Detached house / fire separated attached dwelling)	<b>\$440,000</b>	3 class 7b (Building that is used for storage, or display of goods or produce for sale by wholesale)	<b>\$116,000</b>
2 class 1a and 10a (Detached house / fire separated attached dwelling) and (open or private garage, shed etc)	<b>\$370,000</b>	1 class 7b and 10a (Building that is used for storage, or display of goods or produce for sale by wholesale) and (Open or private garage, shed etc)	<b>\$31,000</b>
1 class 1b and 10a (Boarding / guest house with < 12 persons and < 300 square metres) and (open or private garage, shed etc)	<b>\$300,000</b>	2 class 8 (Factory or Laboratory)	<b>\$40,979</b>
1 class 5 (Office for professional or commercial purposes)	<b>\$10,000</b>	16 class 10a (Open or private garage, shed etc)	<b>\$404,200</b>
4 class 10b (Fence, mast, antenna, swimming pool)	<b>\$202,195</b>		



# Fire Prevention

## 151 Fire Prevention Letters

Sent to residents in 2020 – 2021, a decrease of sixty seven (67) on the previous year.

## 75 S105 Notices Issued

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

Sixteen (16) fines were issued after the 3rd round of inspections were carried out.

## Food Inspections

Seventeen (17) Food Premise Inspections were completed. One (1) Improvement Notice was issued and complied with.

## Local Nuisance and Litter Control Act 2017

Seven (7) complaints were received about litter and two (2) about nuisance.



### Fire Prevention Letters

	2019-2020	2020-2021
Bramfield	18	15
Elliston	67	63
Lock	11	19
Sheringa	42	26
Venus Bay	36	7
Port Kenny	44	21

# Our Performance



## Our Performance 2020–21

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	No applications received
Continue to attract tourists	Economic Development and Tourism Plan in progress
Re-sheet 20kms of unsealed roads	In Progress
Replace damaged Talia Staircase	Completed
Replace Elliston Airport Lighting and Shed	In Progress
Install a building to store Council records/Server	Completed
Upgrade electrical wiring in Elliston Depot	Completed
Replace Little Bay Staircase	In Progress
Upgrade Clementina Road	Completed
Venus Bay Jetty / Playground Precinct Upgrade	In Progress
Port Kenny barbecue replacement	In Progress
Install playground fencing at Port Kenny	Not started yet
Install playground shades at Venus Bay and Port Kenny	In Progress
Install entrance statements at Elliston	Completed

# Our Performance 2020–21

Investigate and replace Venus Bay effluent ponds	In Progress
Implement pigeon control in Elliston township	In Progress
Provide grants to local community organisations	Allocations for this financial year completed
Provide on-going support to District library services	Allocation 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
Install information boards at boat ramps	Completed
Continue the review and updating of all Council policies	Ongoing
Continue to update the work health safety (WHS) and injury management (IM) programs	Ongoing
Facilitate plans for Council area emergency management	In Progress
Continue to upgrade skills for Elected Members and staff through targeted training	Training completed for this financial year
Publish quarterly newsletter	Published August, November, February and May
Maintain regular updates on website, Facebook page and newsletters	Ongoing

# Our Performance 2021—22

## Annual Budget 2020-2021

Council successfully adopted the 2021-2022 Annual Business Plan and Annual Budget on 22 June 2021.

**Capital Works outlined in the 2021-2022 Business Plan and Budget include:**

### REPLACED ASSETS

- McLachlan Way (Owen Road to Burrows Road) - re-sheeting
- Hambidge Drive (Grey Road to Ridgway Road) - re-sheeting
- Palkagee Road (Tod Highway to Hundred Line Road) - re-sheeting
- Matson Terrace—resealing
- Venus Bay Ramp Carpark—re-sealing
- Stormwater Drainage Elliston (Replacement Component) 50% subsidised by grant funding, plus management costs.
- Replace Holden Colorado
- Replace Council office generator
- Install Port Kenny Information Board sign

### NEW ASSETS

- Purchase additional utility for Lock
- Install a fence to separate Council Depot #2 to the Men's Shed area
- Elliston Airport Lighting (Project only to proceed if grant funding obtained)
- Stormwater Drainage Elliston (Upgrade component - 50% subsidised by grant funding)

**The Capital Works Budget for 2021-2022 includes:**

- **\$1,638,066 — Total Replaced Asset Capital Expenditure**
- **\$1,067,202 — Total New Asset Capital Expenditure**

*\* Subject to grant funding*



# Our Performance 2020–21



## STATE RECORDS

### Planning and Design Code

The new Planning and Design Code (Code) which commenced with Phase 2 councils on 31 July 2020, is underpinned by the *Planning, Development and Infrastructure Act 2016*, (Act).

The Code has replaced Council's development plans to become the single source of planning policy for assessing development applications.

The comprehensive training prior to and following the introduction of the Code and the ePlanning Portal, has enabled development staff to embrace the new processes for development applications and complete the transition with relative ease.

### Economic Development and Tourism

Tourism remains a significant contributor to the economic prosperity of the Elliston District however it does occasionally create its own set of problems.

During the 2020-21 Christmas period the District was inundated with an influx of tourists opting to holiday in their own state.

This influx was extremely well managed by Council's outdoor staff to their credit.

Extra rubbish collections were organised for the Easter break and this period went reasonably smoothly.

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

As 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 Council staff are in an ideal situation to advocate for the needs and wants of our District.

A regional trails strategy is being developed and it is anticipated that a Trails Story Map will be available via the web in early 2021-22.

### 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.

Recycling information is regularly being included in Council's newsletters and on the website.

Council staff have focussed in the kitchen / lunch areas and have added:

- A separate bin for 10c deposits

- A "REDcycle" bag for soft plastics

- A bin to collect food waste for distribution to staff personal compost bins.

- Purchasing recycled items wherever possible

- Providing a red and yellow bin at each desk.

### Records Management

All Council staff and Elected Members are aware of their record keeping obligations, refer Council's Records Management Policy and Elected Members Records Management Policy available on Council's website.

# Our Performance 2020–21

## 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 1,626 in July 2020 to 1,836 in July 2021 and Instagram from 918 to 1,237 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.

An education program was introduced on responsible cat ownership and the requirement to register, microchip and desex cats.

## Information and Communication Technology Services

Council continues to maintain and improve its Information Technology facilities in association with Loftus IT to ensure that our Staff have attended cyber awareness training workshops and have recently introduce a Cyber Awareness Training Program through Loftus IT.

The telephone system has recently been updated in preparation for telecommunication changes taking effect in June 2022.

## Administrative Services

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

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 2020—21

## 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.

Council employed two new outdoor staff during the 2020—2021 year, one based in Lock and one in Elliston.

A review of staff roles is undertaken each year in conjunction with each staff member's performance appraisal. This year the Manager Financial Services was promoted to the role of Deputy Chief Executive Officer and the Governance and Council Support Officer position was reclassified to Executive Assistant.

At 30 June 2021 staff numbers totalled twenty one (21) including part time and casual.

## 2020-2021 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 2020-2021

Council maintains a high level of training, which is managed through Skytrust to ensure it is kept up to date. Below is some training that has been renewed or completed this year.

Skytrust (ongoing)

Plant

First Aid

Fire Prevention Officer—Reaccreditation

Emergency Warden Training

Emergency Planning Committee

Understanding your obligations under the Burial and Cremation Act 2013

Grants and Funding Strategies

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 is studying Cert IV in Regulatory Services

Adriana Krojej has completed Cert IV in Regulatory Services

Lucy Patton is studying Advanced Diploma of Governance, Risk Management and Compliance.

Karen Quinn is studying Advanced Diploma in Management.



# Our Performance

## Finance

The Finance Department comprises Deputy Chief Executive Officer Karen Quinn, Finance Officer Mel Pryor and Administration Officer Samantha Agars. 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 Deputy Chief Executive Officer 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 2021 pursuant to Section 131 of the *Local Government Act 1999*, is included in this Report.

Council returned an operating surplus for the 2020-2021 financial year of \$509,940.

## 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.

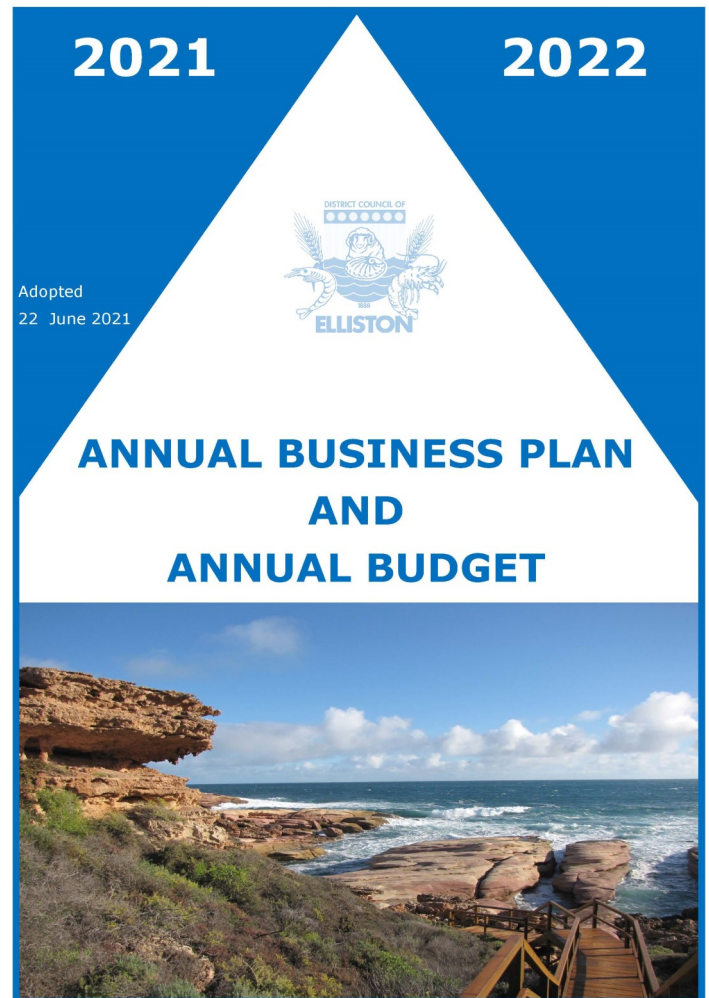
Revenue includes \$2,482,050 in grants, subsidies and contributions.

## 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 \$1,869,557 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 \$40,640,780.

## Financial Sustainability

Note 14 of the General Purpose Financial Report for the financial year ending 30 June 2021 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.



# Our Performance 2020–21

## 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.

This year Council is building and developing its risk register across strategic, operational and project risk, allowing Council to identify the risks we face and put in place preventative controls and corrective actions, which is essential to effectively manage these risks.

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. This enables employees to proactively manage risks to their health and safety.

Examples of programs available to employees include regular health assessments, flu vaccinations, audiometric testing, participation in the ageing and work health program and the healthy lifestyle program which includes; annual skin checks, health checks and health and wellbeing information.

Council are continuing to perform well in the WHS and Risk Management areas and are continuously improving these systems and achieving great results

## 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

Likelihood Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	Moderate - 7	High - 12	Extreme - 18	Extreme - 21	Extreme - 25
Likely	Low - 4	Moderate - 9	High - 14	Extreme - 20	Extreme - 24
Possible	Low - 3	Moderate - 8	High - 13	Extreme - 19	Extreme - 23
Unlikely	Low - 2	Low - 6	Moderate - 11	High - 16	Extreme - 22
Rare	Low - 1	Low - 5	Moderate - 10	High - 15	High - 17

# Our Governance



# Our 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 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'  
 Community Group Loan Policy  
 Complaints Policy and Procedure  
 Control of Election Signs Policy  
 Council Representatives on Outside Bodies  
 Credit Card Policy  
 Customer Service Charter  
 Debt Recovery Policy  
 Development of Roads on Reserves Policy  
 Disposal of Land and Assets 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 Policy  
 Entertainment and Hospitality Policy  
 Equal Opportunity Policy and Procedure  
 External Grant Funding Policy  
 Facebook Page Guidelines

# Our Governance

## Policies and Procedures

Flag Flying Policy  
Fraud, Corruption Misconduct and Maladministration 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  
Leases Licences Permits Policy  
Mobile Food Vendor Location Rules Policy  
Native Vegetation Plan for Roadworks Policy  
Order Making Policy  
Outdoor Dining Policy  
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  
Sculpture Management Policy  
Social Media Policy  
Stormwater Policy—Port Kenny Venus Bay  
Streets and Verges Policy  
Supplementary Election Policy  
Treasury Management Policy

# Our Governance

## 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.





# Our 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 2020-2021 financial year, Council received no applications for an internal review under Section 270(8) of the *Local Government Act 1999*.

## Confidential Items—2020-2021

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 2020 to 30 June 2021.

Total number of orders made: 2

Under Section 91(7) of the *Local Government Act 1999*, no Confidential Items were raised the Council Meetings from 1 July 2020 to 30 June 2021.

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

## National Competition Policy

Council is required to submit relevant information on the application of competitive neutrality principles. During the period 1 July 2020 to 30 June 2021, Council did not undertake any activities on the application of competitive neutrality principles.

## 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 2021	90(2), (0(3),(a)

# Our 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 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

A Disability Access and Inclusion Plan (DAIP) and Action Plan have been adopted, 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.”*



## Our 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 2020-2021 reporting period one (1) application was received. Council was unable to provide any information and the application was forwarded to another agency.

### 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.

## District Council of Elliston Audit Committee Annual Report for 2020-21

This report presents a summary of the District Council of Elliston Audit Committee's activities undertaken and recommendations made during the 2020-21 financial year.

The Audit Committee's Terms of Reference is reviewed every two years. The last review was conducted in June 2021.

### Committee Members

Current members of the District Council of Elliston Audit Committee are Cr Debbie May, Cr Andrew McLeod 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 2020 to 30 June 2021 with the following attendance:

Committee Members	Meeting Dates			
	09/10/20	18/12/20	24/2/21	24/6/21
<b>Phil Channon (Chairperson &amp; Independent Member)</b>	✓	✓	✓	✓
<b>Mick O'Neil (Independent Member)</b>	✓	✓	✓	✓
<b>Cr Peter Hitchcock</b>	✓	x	x	✓
<b>Cr Andrew McLeod</b>	x	✓	x	✓
<b>Cr Debbie May</b>	✓	✓	✓	✓

## Audit Committee Training

During 2020-21 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 2020-21:

Meeting Date	Principal Issues Examined	Recommendations to Council
9 October 2020	External Audit	That the Audit Committee has reviewed the report titled 'External Audit Management Report – Financial Year Ended 30 June 2020', and advise Council that the Audit Committee are satisfied with management's response to the report.
9 October 2020	Audit Committee Annual Report	The Audit Committee authorises the Audit Committee's Presiding Member to sign off on the Audit Committee Annual Report and submit to Council for their information.
9 October 2020	Revaluation of Road Infrastructure	That the Audit Committee advises Council that it has reviewed and discussed the revaluation of the road infrastructure network and is satisfied that Council has met the requirements of the Australian Accounting Standard AASB 116, <i>Local Government (Financial Management) Regulations 1999</i> and the District Council of Elliston Asset Revaluation Policy.
9 October 2020	Draft Annual Financial Statements 2019-2020	That the Audit Committee advises Council that they have reviewed the Annual Financial Statements for the year ended 30 June 2020 and believe that these accounts represent a true and fair reflection of Council's financial situation and activities undertaken during this year.
9 October 2020	Emergency Management Plan and Business Continuity Plan Review	That the Audit Committee note the Emergency Management Plan and Business Continuity Plan Review report.

Meeting Date	Principal Issues Examined	Recommendations to Council
9 October 2020	Budget Review #1	That the Audit Committee having considered Budget Review #1 recommend to Council that satisfactory explanations for the variances to the Original Budget are contained in this report and have been discussed by the Audit Committee with senior management.
18 December 2020	Report on Financial Results for 2019-2020	That the Audit Committee receive and note the Financial Performance Report 2019 - 20 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.
18 December 2020	Internal Financial Controls Framework	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.
18 December 2020	Proposed Audit Committee Work Program 2021	That the Audit Committee receive and note the Audit Committee Work Program 2021.
24 February 2021	Budget Review #2 2020-2021	That the Audit Committee advise Council that they have reviewed and discussed Budget Review #2 2020-21 and are satisfied with management's explanation of the variances.
24 February 2021	Annual Business Plan/ Annual Budget 2021-2022	That the Audit Committee note the Annual Business Plan and Annual Budget 2021 - 2022 Project Plan.
24 February 2021	Public Interest Disclosure/ Fraud & Corruption Prevention	That the Audit Committee recommend to Council that the draft Fraud, Corruption, Misconduct and Maladministration Prevention Policy be adopted.
24 February 2021	Review of Finance Policies	That the Audit Committee recommend to Council that the: <ul style="list-style-type: none"> <li>1. Asset Impairment Policy be rescinded; and the</li> <li>2. Asset Revaluation Policy be rescinded; and the</li> <li>3. Asset Accounting and Asset Capitalisation Policy be rescinded; and the</li> <li>4. Draft Asset Accounting Policy be adopted.</li> </ul>

Meeting Date	Principal Issues Examined	Recommendations to Council
4 June 2021	Budget Review #3 2020-2021	That the Audit Committee advise Council that they have reviewed and discussed Budget Review #3 2020-21 and are satisfied with management's explanation of the variances.
4 June 2021	Annual Business Plan/ Annual Budget 2021-2022	That the Audit Committee advises Council that it has reviewed and discussed the Draft Annual Business Plan and Annual Budget 2021-22 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.
4 June 2021	Risk Register Framework and Risk Register	That the Audit Committee note the Risk Register Framework and Risk Register Report.
4 June 2021	Internal Audit	That the Audit Committee notes the internal audit program, summary report and internal controls updates on the internal audits undertaken by Creative Auditing Pty Ltd.
4 June 2021	Review of Finance Policies	That the Audit Committee recommend to Council that the: Draft Annual Business Plan and Annual Budget Policy be adopted; and the Draft Rating Policy be adopted; and the Draft Rate Rebate Policy be adopted.
4 June 2021	Confidential Item Release-Tender for Provision of External Audit Services	That as the successful tenderer has now been notified and documentation signed, the Audit Committee orders that the Confidentiality Order for Agenda Item 5.10: Confidential Item – Tender for Provision of External Audit Services from the 5 June 2020 Audit Committee meeting be released from confidentiality.

### Chairperson's Comments

I attended every meeting in person and ensured that all members of the Audit Committee had ample opportunity to ask any questions of the senior management of Council. Where there appeared to be a doubt about any function or item I called for further explanation by way of example so every member was clear as to the process and or the outcome.

I am comfortable to state that I believe the Committee fulfilled its required obligations on all occasions.



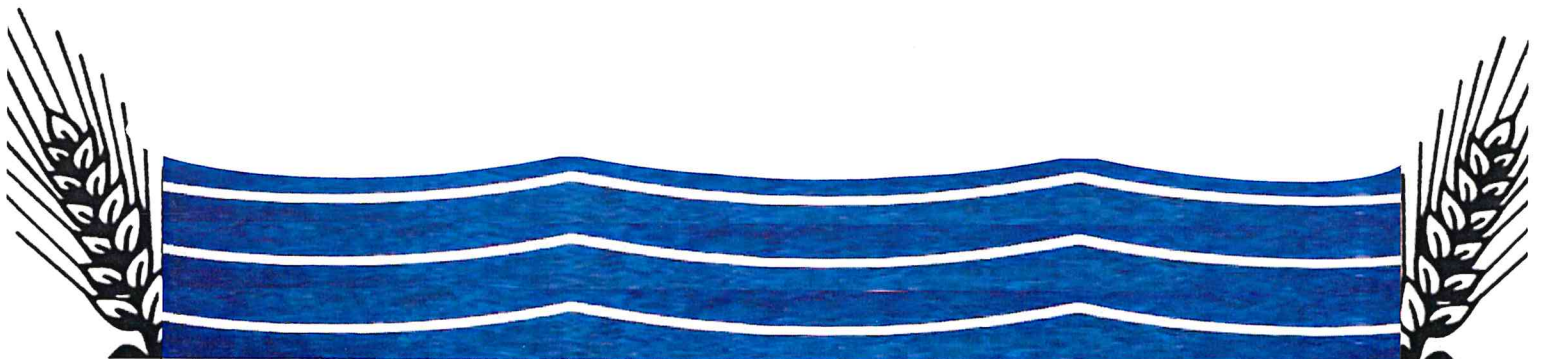
Phil Channon  
Chairperson



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# DISTRICT COUNCIL OF ELLISTON

**General Purpose Financial Reports  
For the year ended 30 June 2021**





# DISTRICT COUNCIL OF ELLISTON

## General Purpose Financial Reports

### for the year ended 30 June 2021

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**DISTRICT COUNCIL OF ELLISTON**  
**ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**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 2021 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: 19 October 2021

**DISTRICT COUNCIL OF ELLISTON**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2021**

	Notes	2021 \$	2020 \$
<b>INCOME</b>			
Rates	2	2,595,495	2,508,839
Statutory charges	2	37,965	22,775
User charges	2	96,288	86,674
Grants, subsidies and contributions	2	2,482,050	1,602,227
Investment income	2	8,875	16,633
Reimbursements	2	35,662	44,636
Other income	2	57,220	37,147
<b>Total Income</b>		<u>5,313,555</u>	<u>4,318,931</u>
<b>EXPENSES</b>			
Employee costs	3	1,405,524	1,250,496
Materials, contracts & other expenses	3	2,234,855	2,119,702
Depreciation, amortisation & impairment	3	1,163,236	1,237,039
<b>Total Expenses</b>		<u>4,803,615</u>	<u>4,607,237</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<u>509,940</u>	<u>(288,306)</u>
Asset disposal & fair value adjustments	4	(362,156)	114,113
<b>NET SURPLUS / (DEFICIT)</b> (transferred to Equity Statement)		<u>147,784</u>	<u>(174,193)</u>
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus / (deficit) - IPP&E	8	(206,856)	6,157,419
<b>Total Other Comprehensive Income</b>		<u>(206,856)</u>	<u>6,157,419</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(59,072)</u>	<u>5,983,226</u>

## DISTRICT COUNCIL OF ELLISTON

### Statement of Financial Position

as at 30 June 2021

		2021	2020
<b>ASSETS</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash and cash equivalents	5	1,254,258	1,478,548
Trade & other receivables	5	360,122	257,013
Inventories	5	580	1,330
<b>Total Current Assets</b>		<u><b>1,614,960</b></u>	<u><b>1,736,891</b></u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	6	40,640,780	40,576,746
<b>Total Non-current Assets</b>		<u><b>40,640,780</b></u>	<u><b>40,576,746</b></u>
<b>Total Assets</b>		<u><b>42,255,740</b></u>	<u><b>42,313,637</b></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	7	242,419	272,579
Provisions	7	171,475	153,718
<b>Total Current Liabilities</b>		<u><b>413,894</b></u>	<u><b>426,297</b></u>
<b>Non-current Liabilities</b>			
Provisions	7	30,205	16,627
<b>Total Non-current Liabilities</b>		<u><b>30,205</b></u>	<u><b>16,627</b></u>
<b>Total Liabilities</b>		<u><b>444,099</b></u>	<u><b>442,924</b></u>
<b>NET ASSETS</b>		<u><b>41,811,641</b></u>	<u><b>41,870,713</b></u>
<b>EQUITY</b>			
Accumulated Surplus		10,143,026	9,985,071
Asset Revaluation Reserves	8	31,274,768	31,481,624
Other Reserves	8	393,847	404,018
<b>TOTAL EQUITY</b>		<u><b>41,811,641</b></u>	<u><b>41,870,713</b></u>

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

## DISTRICT COUNCIL OF ELLISTON

### Statement of Cash Flows

for the year ended 30 June 2021

		2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<i>Receipts:</i>			
Rates - general & other		2,569,926	2,463,127
Fees & other charges		41,762	25,053
User charges		22,975	128,990
Investment receipts		9,043	17,435
Grants utilised for operating purposes		2,482,050	1,643,885
Reimbursements		39,228	49,100
Other revenues		451,993	358,087
<i>Payments:</i>			
Employee costs		(1,358,360)	(1,196,682)
Materials, contracts & other expenses		(2,686,624)	(2,490,213)
<b>Net Cash provided by (or used in) Operating Activities</b>	10	<b>1,571,993</b>	998,782
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Receipts:</i>			
Sale of replaced assets		73,273	197,273
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,407,389)	(1,561,215)
Expenditure on new/upgraded assets		(462,168)	(42,500)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,796,283)</b>	(1,406,442)
<b>Net Increase (Decrease) in cash held</b>		<b>(224,290)</b>	(407,660)
 Cash & cash equivalents at beginning of period	10	<b>1,478,548</b>	1,886,209
<b>Cash &amp; cash equivalents at end of period</b>	10	<b>1,254,258</b>	<b>1,478,548</b>

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 2021**

2021	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	TOTAL EQUITY \$
Balance at end of previous reporting period		9,985,071	31,481,624	404,018	41,870,713
<b>Net Surplus / (Deficit) for Year</b>		<b>147,784</b>	-	-	<b>147,784</b>
<b>Other Comprehensive Income</b>					
Loss on revaluation of infrastructure, property, plant & equipment		-	(206,856)	-	(206,856)
Transfers between reserves		10,171	-	(10,171)	-
<b>Balance at end of period</b>	8	<b>10,143,026</b>	<b>31,274,768</b>	<b>393,847</b>	<b>41,811,641</b>
<hr/>					
2020	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		10,124,860	25,324,205	438,422	35,887,487
<b>Net Surplus / (Deficit) for Year</b>		<b>(174,193)</b>	-	-	<b>(174,193)</b>
<b>Other Comprehensive Income</b>					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	6,157,419	-	6,157,419
Transfers between reserves		34,404	-	(34,404)	-
<b>Balance at end of period</b>	8	<b>9,985,071</b>	<b>31,481,624</b>	<b>404,018</b>	<b>41,870,713</b>

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 2021**

**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.

**1.5 COVID-19**

The COVID-19 pandemic has impacted the 2020/2021 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health. For example, the increase in leave liabilities.

COVID-19 is not expected to have a significant financial impact on Council operations. It is expected further financial impacts may flow into the 2021/2022 financial year. The budget assumptions for 2021/2022 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

**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.

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

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	
2018/2019	\$1,127,940	\$1,135,663	-	\$7,723
2019/2020	\$1,171,570	\$1,141,339	+	\$30,231
2020/2021	\$1,151,329	\$1,154,828	-	\$3,499

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

The Operating Surplus Ratio disclosed in Note 14 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. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

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

**4 Cash, Cash Equivalents and other Financial Instruments**

**4.1 Cash, Cash Equivalent Assets**

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

**4.2 Other Financial Instruments**

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables 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 12.

**5 Inventories**

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

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



**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

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

**6.2 Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

**6.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 6.

**6.4 Depreciation of Non-Current Assets**

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

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

Major depreciation periods for each class of asset are shown in Note 6. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

**6.5 Impairment**

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

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

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

**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.

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**8 Provisions**

**8.1 Employee Benefits**

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

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

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

*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 16.

**9 Leases**

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

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.

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

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

ii) Lease liabilities

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

As at 30 June 2021, Council did not hold any leases as a lessee or held right of use assets.

**10 GST Implications**

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

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

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**11 New and Amended Accounting Standards and Interpretations**

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

**12 Accounting Standards Issued but not yet Effective**

Certain new accounting standards and interpretations have been published that are not mandatory for the reporting period 30 June 2021 and have not been used in preparing these reports.

As at the date of authorisation of the financial statements, the standards and interpretations listed below were in issue but not yet effective. The standards are not expected to have a material impact upon Council's future financial statements.

Effective for annual reporting periods beginning on or after 1 January 2022:

- 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

**13 Comparative Figures**

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

**14 Disclaimer**

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

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 2 - INCOME**

	2021	2020
	\$	\$
<b>RATES REVENUES</b>		
<u>General Rates</u>	<b>2,266,115</b>	2,208,528
Less: Mandatory rebates	<b>(16,817)</b>	(17,932)
Less: Discretionary rebates, remissions & write offs	<b>(22,486)</b>	(16,579)
	<b>2,226,812</b>	2,174,017
<u>Other Rates</u> (including service charges)		
Natural Resource Management levy	<b>104,517</b>	101,598
Waste collection	<b>198,990</b>	170,992
Water supply	<b>14,040</b>	11,440
Community wastewater management systems	<b>40,196</b>	38,678
	<b>357,743</b>	322,708
<u>Other Charges</u>		
Penalties for late payment	<b>10,940</b>	12,114
	<b>10,940</b>	12,114
Less: Discretionary rebates, remissions & write offs		
	<b>2,595,495</b>	2,508,839
<b>STATUTORY CHARGES</b>		
Development Act fees	<b>1,811</b>	5,830
Town planning fees	<b>21,183</b>	6,385
Health & Septic Tank Inspection fees	<b>3,894</b>	1,597
Animal registration fees & fines	<b>6,334</b>	6,113
Search fees	<b>3,168</b>	2,850
Other licences, fees, & fines	<b>1,575</b>	-
	<b>37,965</b>	22,775
<b>USER CHARGES</b>		
Cemetery & burial fees	<b>3,909</b>	3,355
Caravan park income	<b>25,854</b>	30,231
Camping fees	<b>42,172</b>	18,748
Water	<b>11,348</b>	15,898
Waste	<b>4,996</b>	8,312
Licence income	<b>2,259</b>	2,308
House rental income	<b>5,750</b>	7,822
	<b>96,288</b>	86,674

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 2 - INCOME (continued)**

	2021	2020
	\$	\$
<b>INVESTMENT INCOME</b>		
Interest on investments:		
Local Government Finance Authority	8,875	16,633
	<u>8,875</u>	<u>16,633</u>
<b>REIMBURSEMENTS</b>		
- for private works	21,890	21,010
- training	-	5,605
- other	13,772	18,021
	<u>35,662</u>	<u>44,636</u>
<b>OTHER INCOME</b>		
Rebates received	57,220	37,147
	<u>57,220</u>	<u>37,147</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Amounts received specifically for new or upgraded assets		
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	1,151,329	1,171,570
Local Roads & Infrastructure Grant	771,809	-
Roads to Recovery	416,546	416,546
Little Bay Staircase Grant	50,000	-
Wellbeing SA Grant	49,806	-
EP Landscape Board Grant	9,060	-
PIRSA Drought Event Grants	8,000	-
Green Industries SA Grant	3,195	3,500
Library	1,611	1,611
Airstrip Grant	20,694	7,000
Good Things Foundation Grant	-	2,000
	<u>2,482,050</u>	<u>1,602,227</u>
<i>The functions to which these grants relate are shown in Note 11</i>		
<b>Sources of grants</b>		
Commonwealth government	1,188,355	418,546
State government	914,175	1,183,681
Other	379,520	-
	<u>2,482,050</u>	<u>1,602,227</u>

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE**

	Notes	2021 \$	2020 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,097,196	1,088,601
Employee leave expense		193,939	99,052
Superannuation - defined contribution plan contributions	16	117,496	106,861
Workers' Compensation Insurance		36,914	34,937
Other		25,000	-
Less: Capitalised and distributed costs		<u>(65,021)</u>	<u>(78,955)</u>
<b>Total Operating Employee Costs</b>		<b><u>1,405,524</u></b>	<b><u>1,250,496</u></b>
<b>Total Number of Employees</b>		<b>17</b>	<b>14</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		17,035	17,927
Elected members' expenses		<u>82,437</u>	<u>84,780</u>
Subtotal - Prescribed Expenses		<b><u>99,472</u></b>	<b><u>102,707</u></b>

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 3 - EXPENSE (continued)**

	Notes	2021 \$	2020 \$
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		682,981	508,400
Contractors - waste and recycling		300,181	332,074
Contractors - plant repairs and maintenance		65,823	73,291
Contractors - professional services		112,894	70,775
Contractors - IT services		117,035	118,276
Contractors - projects		949,006	955,354
Registration and insurance		158,970	158,107
Electricity		38,219	47,355
Travel		5,297	14,852
Telephone		29,698	27,669
Legal Expenses		110,821	72,391
Levies paid to government - NRM levy		104,516	99,610
- Other Levies		9,549	16,757
Materials - operating		200,089	271,717
Materials - projects		855,530	569,406
Other expenses		96,444	95,848
Water		22,907	23,333
Advertising		4,554	9,662
Tourism		75,405	76,878
Less: Capitalised and distributed costs		<u>(1,804,536)</u>	<u>(1,524,760)</u>
Subtotal - Other Materials, Contracts & Expenses		<u>2,135,383</u>	<u>2,016,995</u>
		<u>2,234,855</u>	<u>2,119,702</u>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures	6	163,588	92,271
Road Infrastructure		765,470	786,875
Plant & Equipment		200,523	188,272
Furniture & Fittings		7,230	11,018
Other Infrastructure	6	14,138	146,329
CWMS		12,287	12,274
		<u>1,163,236</u>	<u>1,237,039</u>

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	2021	2020
	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	73,273	197,273
Less: Carrying amount of assets sold	435,429	79,047
<b>Gain (Loss) on disposal</b>	<u>(362,156)</u>	<u>118,226</u>
<i>Assets surplus to requirements</i>		
Less: Carrying amount of assets sold	-	4,113
<b>Gain (Loss) on disposal</b>	<u>-</u>	<u>(4,113)</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u>(362,156)</u>	<u>114,113</u>

**Note 5 - CURRENT ASSETS**

	2021	2020
	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	185,225	164,877
Deposits at Call	1,069,033	1,313,671
	<u>1,254,258</u>	<u>1,478,548</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Rates - General & Other	210,737	173,119
Rates postponed for State Seniors	-	-
Accrued Revenues	315	483
Debtors - general	93,664	10,722
GST Recoupment	55,406	72,689
	<u>360,122</u>	<u>257,013</u>
<b>INVENTORIES</b>		
Stores & Materials	580	1,330
	<u>580</u>	<u>1,330</u>



**DISTRICT COUNCIL OF ELLISTON**  
Notes to and forming part of the Financial Statements  
for the year ended 30 June 2021

**Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)**

	Fair Value Level	2020				2021			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
		\$				\$			
Land	2	10,340,707	-	-	10,340,707	11,673,610	-	-	11,673,610
Buildings & Other Structures	3	4,705,249	1,192,753	(3,297,839)	2,600,163	8,222,906	570,632	(3,690,948)	5,102,590
Road Infrastructure	3	29,610,512	627,482	(8,053,907)	22,184,087	28,812,581	711,189	(8,227,978)	21,295,791
Plant & Equipment		-	1,844,040	(796,725)	1,047,315	-	2,082,063	(871,136)	1,210,928
Furniture & Fittings		-	254,420	(193,713)	60,707	-	254,420	(200,943)	53,477
Other Infrastructure		-	4,967,983	(1,301,050)	3,666,933	-	792,537	(152,698)	639,838
CWMS	3	1,232,615	-	(555,781)	676,834	1,232,615	-	(568,068)	664,547
<b>Total IPP&amp;E</b>		<b>45,889,083</b>	<b>8,886,678</b>	<b>(14,199,015)</b>	<b>40,576,746</b>	<b>49,941,711</b>	<b>4,410,841</b>	<b>(13,711,772)</b>	<b>40,640,780</b>
		<b>37,415,528</b>	<b>11,199,700</b>	<b>(14,479,417)</b>	<b>34,135,811</b>	<b>45,889,083</b>	<b>8,886,678</b>	<b>(14,199,015)</b>	<b>40,576,746</b>

**Comparatives**

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 2021**

**Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

	2020 \$		2021 \$						
	Carrying Amount	Additions		Disposals	Dep'n	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals			In	Out		
Land	10,340,707	-	-	-	-	-	-	1,332,903	11,673,610
Buildings & Other Structures	2,600,163	292,813	277,819	(163,588)	(163,588)	3,226,569	-	(1,131,187)	5,102,590
Road Infrastructure	22,184,087	26,412	684,778	(425,443)	(765,470)	-	-	(408,573)	21,295,791
Plant & Equipment	1,047,315	36,830	337,293	(9,987)	(200,523)	-	-	-	1,210,928
Furniture & Fittings	60,707	-	-	-	(7,230)	-	-	-	53,477
Other Infrastructure	3,666,933	106,113	107,499	-	(14,138)	-	(3,226,569)	-	639,838
CWMS	676,834	-	-	-	(12,287)	-	-	-	664,547
<b>Total IPP&amp;E</b>	<b>40,576,746</b>	<b>462,168</b>	<b>1,407,389</b>	<b>(435,429)</b>	<b>(1,163,236)</b>	<b>3,226,569</b>	<b>(3,226,569)</b>	<b>(206,856)</b>	<b>40,640,780</b>
<b>Comparatives</b>	<b>34,135,811</b>	<b>42,500</b>	<b>1,561,215</b>	<b>(83,160)</b>	<b>(1,237,039)</b>	<b>-</b>	<b>-</b>	<b>6,157,419</b>	<b>40,576,746</b>

*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 2021**

**Note 6 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. Accordingly, formal sensitive analysis does not provide useful information.

**Transfers between fair value hierarchy levels**

In the course of revaluing (Land, Buildings and Other Structures), the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

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

Buildings & Other Structures	\$5,000
Road Infrastructure	\$5,000

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 6 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)**

Plant & Equipment	\$5,000
Furniture & Fittings	\$5,000
Other Infrastructure	\$5,000
CWMS	\$5,000

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

<b>Building &amp; Other Structures</b>	
Buildings – complete	50 to 110 years
Buildings – preliminary	55 to 90 years
Buildings – substructure	60 to 100 years
Buildings – superstructure	60 to 80 years
Buildings – services	40 to 60 years
Buildings – internal fit out	35 to 85 years
Sculptures / Memorials	60 to 100 years
Gates & Fences	45 to 90 years
Park & Playground Structures	15 to 50 years
Other Structures	18 to 100 years
<b>Infrastructure</b>	
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
<b>Plant &amp; Equipment</b>	
Vehicles and Road Making Equipment	5 to 8 years
Other Plant & Equipment	5 to 15 years
<b>Furniture &amp; Fittings</b>	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years

**Land & Land Improvements**

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

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

**Buildings & Other Structures**

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

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 6 INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)**

Prior to the revaluation, a number of assets listed under the Other Infrastructure asset class were transferred to Buildings and Other Structures. As identified in Note 3, the depreciation expense has increased due to the transfer of assets to this class.

**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.

An adjustment to road valuation has occurred in this financial year due to a correction that was identified after the revaluation conducted in 2019-2020 financial year.

**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. As identified above, a number of assets in this class were transferred to Buildings and Other Structures which has resulted in a decrease in depreciation expense for Other Infrastructure.

**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 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 2021**

**Note 7 - LIABILITIES**

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		164,818	-	201,088	-
Payments received in advance		33,185	-	21,136	-
Accrued expenses - employee entitlements		26,736	-	10,907	-
Accrued expenses - other		17,680	-	18,325	-
GST Payable		-	-	21,124	-
		<b>242,419</b>	<b>-</b>	<b>272,580</b>	<b>-</b>
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		171,475	30,205	153,718	16,627
		<b>171,475</b>	<b>30,205</b>	<b>153,718</b>	<b>16,627</b>

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 8 - RESERVES**

<b>ASSET REVALUATION RESERVE</b>	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
<b>Notes</b>	\$	\$	\$	\$
Land	9,523,308	1,332,903	-	<b>10,856,211</b>
Buildings & Other Structures	2,388,350	(1,131,187)	-	<b>1,257,163</b>
Road Infrastructure	18,759,151	(408,573)	-	<b>18,350,578</b>
Other Infrastructure	72,611	-	-	<b>72,611</b>
CWMS	738,204	-	-	<b>738,204</b>
<b>TOTAL</b>	<b>31,481,624</b>	<b>(206,856)</b>	<b>-</b>	<b>31,274,767</b>
<b>Comparatives</b>	<b>25,324,205</b>	<b>6,157,419</b>	<b>-</b>	<b>31,481,624</b>

<b>OTHER RESERVES</b>	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
Waste Management Reserve	156,698	198,990	(223,250)	<b>132,438</b>
CWMS Reserve	247,320	40,196	(26,107)	<b>261,409</b>
Port Kenny Water Supply Reserve	-	-	-	-
<b>TOTAL OTHER RESERVES</b>	<b>404,018</b>	<b>239,186</b>	<b>(249,357)</b>	<b>393,847</b>
<b>Comparatives</b>	<b>438,422</b>	<b>16,023</b>	<b>(50,427)</b>	<b>404,018</b>

**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 2021**

**Note 9 - 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.

<b>CASH &amp; FINANCIAL ASSETS</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Waste Management		<b>132,438</b>	156,698
CWMS		<b>261,409</b>	247,320
<b>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</b>		<b><u>393,847</u></b>	<b><u>404,018</u></b>

**Note 10 - RECONCILIATION TO CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
Total cash & equivalent assets	5	<b><u>1,254,258</u></b>	<u>1,478,548</u>
Balances per Cash Flow Statement		<b><u>1,254,258</u></b>	<u>1,478,548</u>

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

Net Surplus (Deficit)		<b>147,784</b>	(174,193)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		<b>1,163,237</b>	1,237,039
Net increase (decrease) in unpaid employee benefits		<b>47,164</b>	53,814
Net (Gain) Loss on Disposals		<b><u>362,156</u></b>	<u>(114,113)</u>
		<b>1,720,341</b>	1,002,547
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		<b>(103,108)</b>	(18,254)
Net (increase) decrease in inventories		<b>750</b>	3,350
Net increase (decrease) in trade & other payables		<b><u>(45,990)</u></b>	<u>11,139</u>
<b>Net Cash provided by (or used in) operations</b>		<b><u>1,571,993</u></b>	<b><u>998,782</u></b>

**(d) Financing Arrangements**

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

Bank Overdrafts			
Corporate Credit Cards		<b>15,000</b>	15,000
LGFA Cash Advance Debenture facility		<b>500,000</b>	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 2021

Note 11 - 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	2021	2020	2021	2020
		2021		2020						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business Undertakings	113,328	112,334	131,605	69,895	(18,277)	42,439	-	-	2,939,023	2,939,023
Community Services	11,909	3,350	331,069	269,328	(319,160)	(265,978)	779,809	-	1,496,530	1,486,800
Culture	1,611	1,611	9,854	11,041	(8,243)	(9,430)	1,611	1,611	58,780	58,780
Economic Development	-	-	100,773	78,619	(100,773)	(78,619)	-	-	-	-
Environment	361,698	284,280	624,815	585,367	(263,117)	(301,087)	62,255	3,500	2,351,218	2,351,218
Recreation	92,916	20,465	516,609	421,272	(423,693)	(400,807)	49,806	-	8,194,688	8,194,688
Regulatory Services	34,797	19,925	91,249	20,634	(56,452)	(709)	-	-	-	-
Transport & Communication	889,737	861,856	1,453,386	1,392,340	(563,649)	(530,484)	889,737	861,856	24,289,919	24,357,546
Unclassified Activities	849,242	756,762	200,758	429,720	648,484	327,042	-	-	-	-
Council Administration	2,958,317	2,258,348	1,343,497	1,329,021	1,614,820	929,327	698,832	735,260	2,925,582	2,925,582
<b>TOTALS</b>	<b>5,313,555</b>	<b>4,318,931</b>	<b>4,803,615</b>	<b>4,607,237</b>	<b>509,940</b>	<b>(288,306)</b>	<b>2,482,050</b>	<b>1,602,227</b>	<b>42,255,740</b>	<b>42,313,637</b>

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 11 COMPONENTS OF FUNCTIONS (continued)**

The activities relating to Council functions are as follows:

**Business Undertakings**

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

**Community Services**

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

**Culture**

Library Services, Heritage and Other Cultural Services.

**Economic Development**

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

**Environment**

Agricultural Services, Other Agricultural Services, Waste Management, Domestic Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, 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 2021**

**Note 12 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

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

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

**Terms & conditions:** Deposits are returning fixed interest rates between .30% and .45% (2020: .25% and 1.25%).

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

**Receivables - Rates & Associated Charges**

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

**Terms & conditions:** Secured over the subject land, arrears attract interest of 2% (2020: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

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

**Receivables - Fees & other charges**

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

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

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

**Receivables - other levels of government**

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

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

**Carrying amount:** approximates fair value.

**Liabilities - Creditors and Accruals**

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

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

**Carrying amount:** approximates fair value.

## DISTRICT COUNCIL OF ELLISTON

### Notes to and forming part of the Financial Statements for the year ended 30 June 2021

#### Note 12 - FINANCIAL INSTRUMENTS (con't)

##### Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	1,254,258	-	-	1,254,258	1,254,258
Receivables	360,122	-	-	360,122	360,122
<b>Total</b>	<b>1,614,380</b>	<b>-</b>	<b>-</b>	<b>1,614,380</b>	<b>1,614,380</b>
<b><u>Financial Liabilities</u></b>					
Payables	198,003			198,003	198,003
<b>Total</b>	<b>198,003</b>	<b>-</b>	<b>-</b>	<b>198,003</b>	<b>198,003</b>
<b>2020</b>	<b>Due &lt; 1 year</b>	<b>Due &gt; 1 year; ≤ 5 years</b>	<b>Due &gt; 5 years</b>	<b>Total Contractual Cash Flows</b>	<b>Carrying Values</b>
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	1,478,548	-	-	1,478,548	1,478,548
Receivables	257,013	-	-	257,013	257,013
<b>Total</b>	<b>1,735,561</b>	<b>-</b>	<b>-</b>	<b>1,735,561</b>	<b>1,735,561</b>
<b><u>Financial Liabilities</u></b>					
Payables	243,348			243,348	243,348
<b>Total</b>	<b>243,348</b>	<b>-</b>	<b>-</b>	<b>243,348</b>	<b>243,348</b>

##### 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 Note 5 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 13 - COMMITMENTS FOR EXPENDITURE**

	2021	2020
	\$	\$
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Remuneration contracts	519,080	661,492
Auditor contracts	50,400	17,035
	<b>569,480</b>	<b>678,527</b>
These expenditures are payable:		
Not later than one year	159,802	202,035
Later than one year and not later than 5 years	409,678	476,492
	<b>569,480</b>	<b>678,527</b>

**Note 14 - FINANCIAL INDICATORS**

	2021	2020	2019
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	9.6%	-6.7%	13.7%
Total Operating Income			
This ratio expresses the operating surplus as a percentage of total operating revenue.			
<b>Net Financial Liabilities Ratio</b>			
<u>Net Financial Liabilities</u>	-22%	-30%	-28.9%
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.

<b>Adjusted Operating Surplus Ratio</b>	9.7%	-7.4%	13.8%
<b>Adjusted Net Financial Liabilities Ratio</b>	-10%	-15%	-18.8%

**Asset Renewal Funding Ratio**

<u>Net Outlays on Existing Assets</u>	126%	74%	91.8%
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 2021**

**Note 15 - UNIFORM PRESENTATION OF FINANCES**

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

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

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

	2021	2020
	\$	\$
Income	5,313,555	4,318,931
Expenses	<u>(4,803,615)</u>	<u>(4,607,237)</u>
<b>Operating Surplus / (Deficit)</b>	<b>509,940</b>	<b>(288,306)</b>
 <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	(1,407,389)	(1,561,215)
Add back Depreciation, Amortisation and Impairment	1,163,236	1,237,039
Proceeds from Sale of Replaced Assets	<u>73,273</u>	<u>197,273</u>
	<b>(170,880)</b>	<b>(126,903)</b>
 <b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets	(462,168)	(42,500)
	<u>(462,168)</u>	<u>(42,500)</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(123,108)</u></b>	<b><u>(457,709)</u></b>

**DISTRICT COUNCIL OF ELLISTON**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**Note 16 – SUPERANNUATION**

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme).

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020-21; 9.50% in 2019-20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Contributions to Other Superannuation Schemes**

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

**Note 17 – NON-CURRENT ASSETS HELD FOR SALE & DISCONTINUED OPERATIONS**

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

**Note 18 – 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.

**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.

**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.

**LEGAL EXPENSES**

Council is the planning consent authority for its area under the Planning and Design Code and Planning, Development and Infrastructure Act 2016 (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.

**Note 19 – EVENTS AFTER THE BALANCE SHEET DATE**

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are “authorised for issue” have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditor’s Report as the appropriate “authorised for issue” date relating to these General Purpose Financial Statements.

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

**DISTRICT COUNCIL OF ELLISTON**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2021**

**Note 20 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

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

	<b>2021</b>	<b>2020</b>
	\$	\$
Salaries, allowances & other short term benefits	429,891	422,471
Long term benefits	41,903	34,324
<b>TOTAL</b>	<b>471,794</b>	<b>456,795</b>

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:

	<b>2021</b>	<b>2020</b>
	\$	\$
Planning and building applications fees	-	511
<b>TOTAL</b>	<b>-</b>	<b>511</b>

**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 \$179 during the year.

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

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

The following number of 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 / lub is discussed and voted upon.



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Dean Newbery  
ABN: 30 164 612 890

## Independent Auditor's Report

To the members of the District Council of Elliston

### Opinion

We have audited the accompanying financial report of the District Council of Elliston (the Council), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

### Basis for Opinion

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

### Council's Responsibility for the Financial Report

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

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

### Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

**DEAN NEWBERY**

A handwritten signature in black ink, appearing to read 'JKL', is positioned above the name and title of the signatory.

**Jim Keogh**  
**Partner**

Signed on the 26<sup>th</sup> day of October 2021,  
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 Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

### Basis for opinion

We have audited the Internal Controls of the District Council of Elliston (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

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

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

### **Assurance Practitioner's Responsibilities**

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

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

An assurance engagement to report on the 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**



**JIM KEOGH**  
**PARTNER**

Signed on the 26<sup>th</sup> day of October 2021  
at 214 Melbourne Street, North Adelaide, South Australia, 5006

**DISTRICT COUNCIL OF ELLISTON**  
**ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**

**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 2021, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

  
.....  
Geoff Sheridan  
**CHIEF EXECUTIVE OFFICER**

  
.....  
Phil Channon  
**PRESIDING MEMBER**  
**AUDIT COMMITTEE**

Date: 22 October 2021

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ABN: 30 164 612 890

## 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 2021, 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*.



**JIM KEOGH**

**Partner**

**DEAN NEWBERY**

**Dated this 26<sup>th</sup> day of October 2021**

# EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



## ANNUAL REPORT



# 2020-21

Authors:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

Sue Henriksen

Business Support Officer

Regional Development Australia Eyre Peninsula Inc.



## THE PRESIDENT'S REPORT

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

2020/21 has been a time of incredible challenge, working through the ongoing social and financial effects of dealing with the COVID-19 global pandemic. Our eleven member councils and their communities have been endeavouring to work together to ensure the best outcomes possible and maximise opportunities which are arising from these challenges.



This year has been the first for Peter Scott in the position of EPLGA Executive Officer, bringing a different perspective and experience to the role. The shared service agreement with the RDAEP has delivered positive outcomes with many correlations between the two organisations, and the recognition that local government is increasingly expected to be a significant contributor to economic development.

The economic landscape of the Eyre Peninsula is constantly developing, and in recognition of this the EPLGA has been working with RDAEP to highlight where constraints to this might be. Access to accommodation, shortage of rental options, and a lack of childcare across our region are all areas of constraint which need attention, and the EPLGA is investigating the levels to which they will be involved in these areas.

Regional health continues to be an area where the EPLGA and its members are striving for appropriate action. We are still in the unacceptable position of having communities being isolated without adequate medical supports. Our councils are endeavouring to represent their local communities, working with Federal and State governments to find appropriate outcomes.

This past year saw the State Government lift the moratorium in SA on growing genetically modified crops, but in doing so place an opportunity for individual council areas to apply to have the exemption continue. In recognition of the similarities between our grain growing areas, the EPLGA put together a customised survey to go out to farmers across the EP. Working together on this project meant that the process for each individual council was simplified, and an overall Eyre Peninsula farming perspective could be developed. The outcome showed overwhelming support for farmers to have access to GM crop technology, and each of the member councils decided to take no further action.

Coastal protection and interactions continue to be an area of focus for our region, with responsibility for thousands of kilometres of coastline. Advocacy in this area is important so that decision makers understand the constraints and challenges which are faced in this area. This year saw the visit to our region of a State government committee looking at the coastal protection board and legislation, and the EPLGA was able to work with its member councils to directly share pertinent information.

The EPLGA also got involved with advocacy on the reforms to the State marine scale fishery. The State government changes which were proposed didn't take into account the unique nature of the fishery and fishing businesses from the West Coast, and were reforms that were all-encompassing in their nature. We invited the Primary Industries Minister to visit the Eyre Peninsula and meet with councils and key

stakeholders directly to hear their concerns. After this visit, some more nuanced changes were brought in to reflect some of the distinct aspects of the EP fishery.

With the uncertainty around holding events in 2021, it was decided that the 84<sup>th</sup> annual EPLGA conference would be organised by the EPLGA Executive Officer, and was held in February in Port Lincoln. Run in conjunction with the RDAEP, the conference title 'The Resilience Effect – Building regional resilience on the Eyre Peninsula' was reflected in the substance of the conference. Some of the business and economic development opportunities which we have on the EP were highlighted to those at the conference, followed by presentations and discussions on how local government can play a significant part in future years.

As well as these things, there will continue to be work on a range of other challenges, including native vegetation legislation, tourism, waste management, infrastructure funding, shared service opportunities, economic development, and many more.

The EPLGA is a vital conduit between its member councils and the LGA of SA, with the potential for close collaboration to help deliver outcomes for our communities. State Parliament has developed new local government legislation which will mean a significant body of work will be necessary for our member councils, and we will need to be working together as councils to streamline that process. The communication with both State and Federal governments will also be very important, with the need to maximise funding and partnership opportunities.

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

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

MAYOR 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 km<sup>2</sup>

### POPULATION

Number of residents (ABS ERP 2019)

57,805

### ECONOMY

Gross Regional Product (NIEIR 2019)

\$3.35 billion

### JOBS

Local jobs (NIEIR 2019)

21,949 FTE

### LOCAL EMPLOYMENT

Employed residents (NIEIR June 2019)

26,375

### WELL-BEING

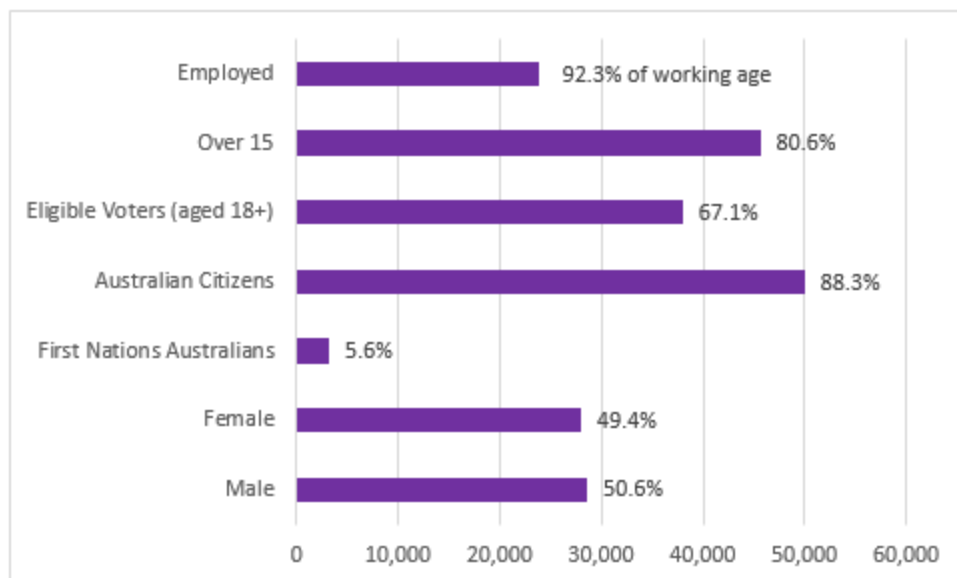
Median weekly household income (ABS 2016)

\$1,081

### BUSINESS

Registered Businesses

5,134



## Residential Population

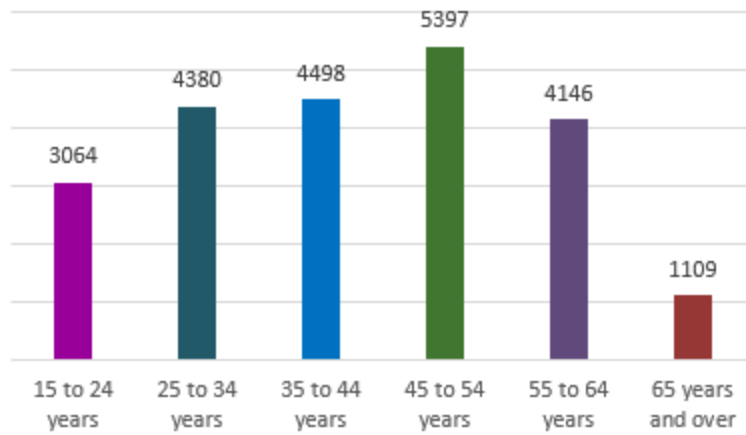
LOCAL GOVERNMENT AREA	LAND AREA		POPULATION (2019 ABS ERP)	
	Km <sup>2</sup>	% of Region	No.	% of Region
Whyalla	1,072	0.46	21,665	37.5
Port Lincoln	30	0.01	14,718	25.5
Ceduna	5,424	2.31	3,442	6.0
Cleve	5,018	2.14	1,792	3.1
Elliston	6,741	2.87	1,008	1.7
Franklin Harbour	2,755	1.17	1,304	2.3
Kimba	5,700	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
<b>REGION TOTAL</b>	<b>234,937</b>		<b>57,805</b>	

### Population Summary

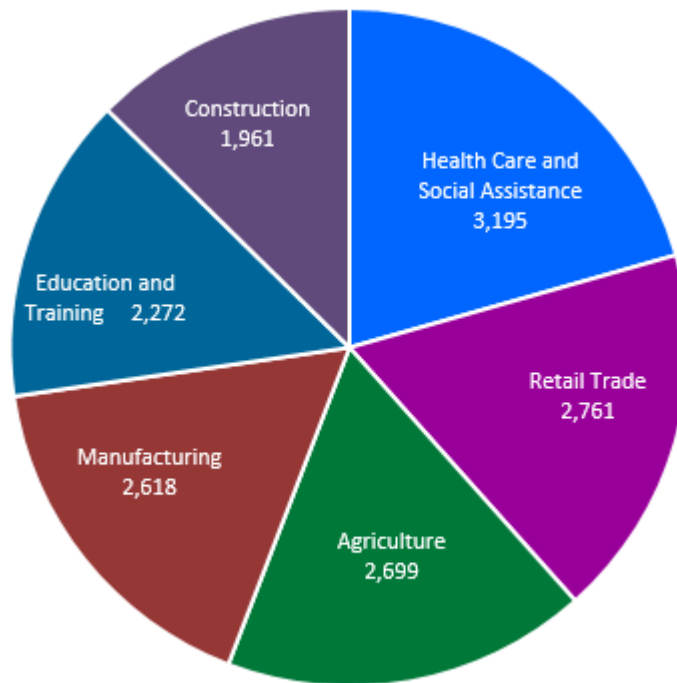
The Census usual resident population of the RDA Eyre Peninsula region in 2016 was 56,612 living in 30,441 dwellings with an average household size of 2.28. 2019 ABS ERP (Estimated Resident Population) shows marginal growth of 2.06% across the region to 57,805. Indications for the City of Whyalla and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

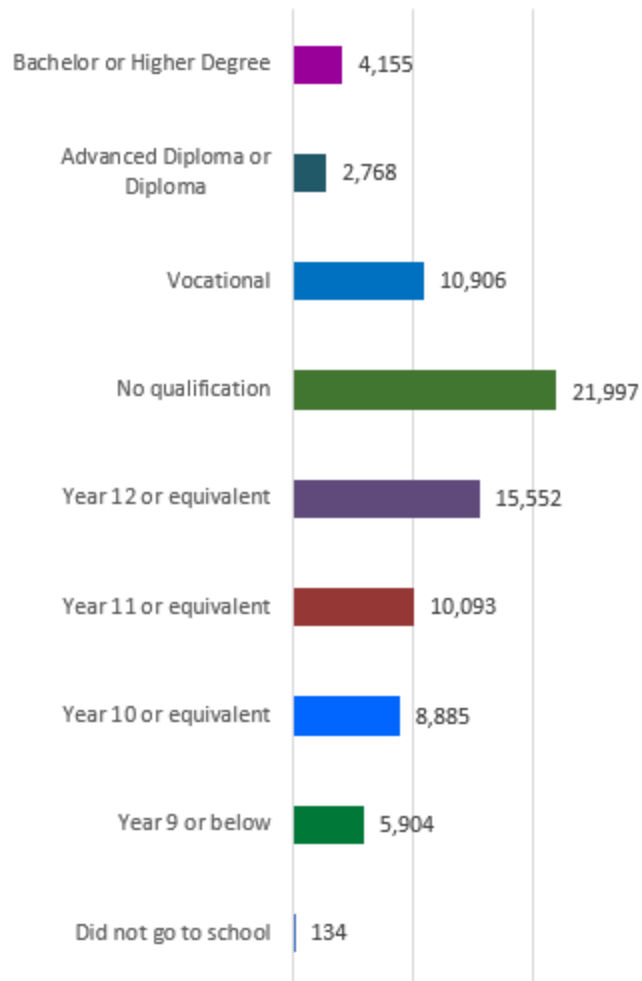
### Local Workers Age Structure



### 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)

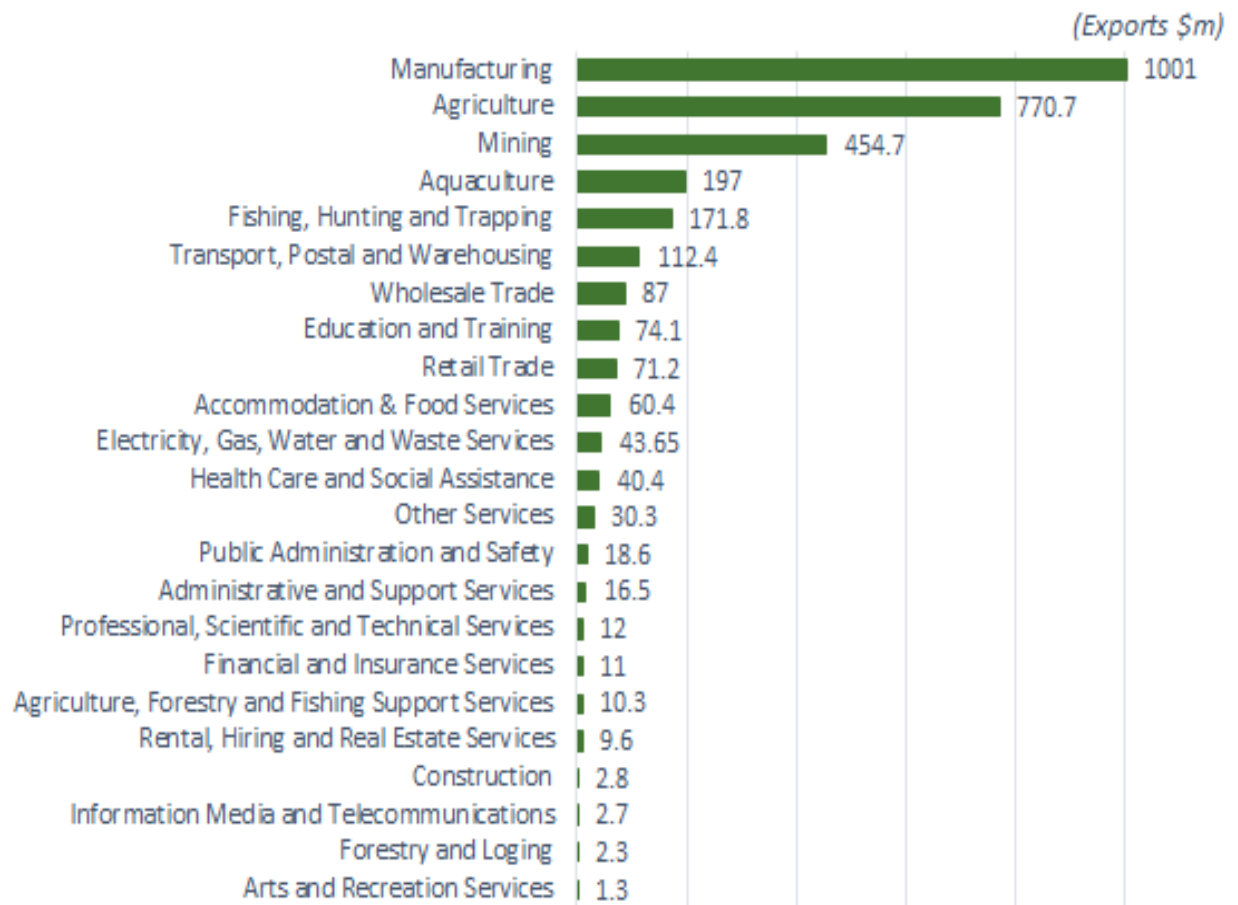
	Whyalla	Port Lincoln	Ceduna	Cleve	Elliston	Franklin Harbour	Kimba	Lower EP	Streaky Bay	Tumby Bay	Wudinna	LGA Totals	Region Totals
Manufacturing	897.9	76	3.1	4.7	1.1	1.2	0.2	5.3	7.4	1.9	1.5	<b>1000.3</b>	<b>1,001</b>
Agriculture	0.2	3.3	47.7	113	59.7	20.4	74.4	147.7	78.1	128.2	90.3	<b>763</b>	<b>770.7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

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.

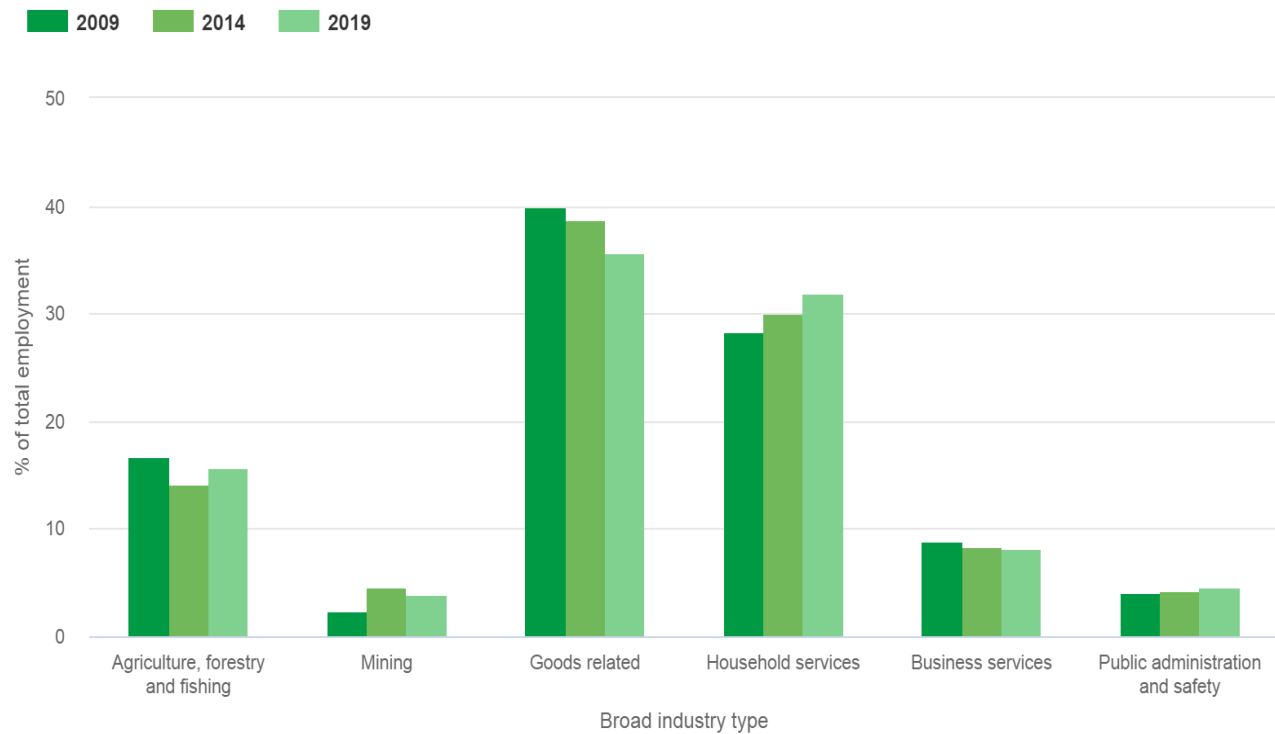
Agriculture –\$770.7 million.

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 +3%).

## MEMBER COUNCILS

- 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:***

<b>President</b>	Mayor Sam Telfer	DC Tumby Bay
<b>Immediate Past President</b>	Mayor Travis Barber (In absence of Mayor Bruce Green – did not stand for election)	DC Streaky Bay
<b>Deputy President</b>	Mayor Claire McLaughlin	City of Whyalla
<b>Chief Executive Officer</b>	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.

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

**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 2020/21

Under the terms of the EPLGA Charter, the following Board appointments were current as at 30 June 2021.

<b>MEMBER COUNCIL</b>	<b>BOARD MEMBER</b>	<b>DEPUTY BOARD MEMBER</b>
<b>Ceduna</b>	Perry Will (Mayor)	Ian Bergmann (D/Mayor)
<b>Cleve</b>	Phil Cameron (Mayor)	Robert Quinn (D/Mayor)
<b>Elliston</b>	Malcolm Hancock (Mayor)	Peter Hitchcock (D/Mayor)
<b>Franklin Harbour</b>	Robert Walsh (Mayor)	Daven Wagner (D/Mayor)
<b>Kimba</b>	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
<b>Lower Eyre Peninsula</b>	Jo-Anne Quigley (Mayor)	Peter Mitchell (D/Mayor)
<b>Port Lincoln</b>	Brad Flaherty (Mayor)	Jack Ritchie (D/Mayor)
<b>Streaky Bay</b>	Travis Barber (Mayor)	Graham Gunn (D/Mayor)
<b>Tumby Bay</b>	Sam Telfer (Mayor)	vacant (D/Mayor)
<b>Whyalla</b>	Clare McLaughlin (Mayor)	Phil Stone (D/Mayor)
<b>Wudinna</b>	Eleanor Scholz (Mayor)	Ned Luscombe (D/Mayor)

## ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

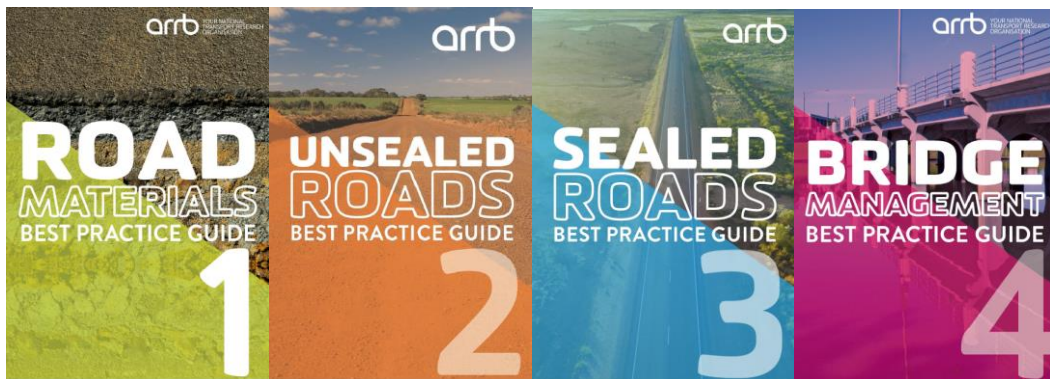
A highlight on the EPLGA calendar is the Annual Conference, hosted each year by a member Council. To assist in host Council planning, the following conference and Board meeting schedule is included (including the past 12 months meeting and conference locations).

Friday, 26 June 2020	Wudinna
Friday, 4 September 2020	Lower EP
Friday, 4 December 2020	Wudinna
February 25 <sup>th</sup> -26 <sup>th</sup> 2020	EPLGA
Friday, 25 June 2021	Wudinna
Friday, 3 September 2021	Port Lincoln
Friday, 3 December 2021	Wudinna
Conference Feb28-March 1 2022	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)	Cowell
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)	Streaky Bay
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)	Elliston
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)	Tumby Bay
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)	Whyalla
Friday, 25 June 2027	Wudinna
Friday, 3 September 2027	Whyalla
Conference Feb/March 2028 (either last week of Feb & first week of March)	Ceduna
Friday, 30 June 2028	Wudinna
Friday, 1 September 2028	Ceduna
Friday, 1 December 2028	Wudinna

## REPORT OF ACTIVITIES

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

**Australian Road Research Board (ARRB)** through an initiative of the Deputy Prime Minister, the Hon Michael McCormack, was commissioned to deliver a set of Best Practice Guides for local governments across Australia, which we have completed, and are now freely available for downloading. EPLGA distributed the guides to all Councils.



A mobile app and guides are available here: <https://www.arrb.com.au/bestpracticeguides>

### **Roadside Vegetation Management – Native Vegetation Council (NVC)**

The District Councils of Tumby Bay and Elliston continue to lobby the NVC on behalf of Eyre Peninsula. The NVC considered amendments to the State-wide Guidelines at their meeting on the 9th of July. The NVC have endorsed a change to the clearance height of up to 6m.

They have deferred decisions pending further information being provided by DC Tumby Bay and Elliston (noting no request for amendments were received from other councils), in relation to: the use of high impact methods for controlling vegetation within the road verge, including the use of graders and loaders with follow up spot spraying.

Currently only low impact methods are permitted in road verge, such as slashing, trimming and mowing. (Note: high impact methods include any activity that disturbs the soil or results in plants being uprooted, such as the use of graders or bulldozers).

The NVC are seeking further information pertaining to the proposed extent of herbicide use, specifically why native vegetation would be subjected to herbicides when this type of chemical is specific to weed control. They would like to better understand the number of roads that DC Tumby Bay and Elliston intend to use this method on and how their will be no significant residual impact to vegetation. In addition, the quantum of native vegetation that would be removed as a result of the proposed amendment should also be put forward, this can be determined with the assistance of the branch.

A standard 2m clearance envelop permitted from the edge of the road surface (edge of the carriageway) in the road verge. The current guidelines only allows a standard 1 m clearance, with clearance up to 3m subject to the approval of the NVC.

DC Tumby Bay and Elliston are seeking to widen roads to accommodate oversized machinery travelling between paddocks and farms. NVC have asked for further clarification as to the safety risks described by Tumby Bay and Elliston.

EPLGA Submission to the Inquiry into the Review of the Native Vegetation Act 1991

The EPLGA provided a submission to the Natural Resources Committee (membership Ms Paula Luethen, Presiding Member, Dr Susan Close, Hon John Darley, Hon Russell Wortley, Mr Nick McBride, Hon Nicola Centofanti and Mr Adrian Pederick). The 6-page submission provided details of previous collaboration success and recommendations:

Collaboration Success: Case Study #1 Eyre Peninsula Roadside Vegetation Management Plan

In 2019, EPLGA invested in the development of the Eyre Peninsula Roadside Vegetation Management Plan (EP RVMP) with Dr. Kerri Muller (Accredited Native Vegetation Consultant and Principal, Kerri Muller NRM Pty. Ltd) and representatives of the (then) Natural Resources, Eyre Peninsula (NR EP), the Native Vegetation Management Unit (NVMU) of the Native Vegetation Council (NVC) and Grain Producers SA.

Collaboration Success: Case Study #2 Eyes on Eyre Camping Nodes

The Eyes on Eyre project has been a catalyst for collaboration and strategic investment between all levels of government and industry. Led by Regional Development Australia Eyre Peninsula (RDAEP), Eyre Peninsula Local Government Association (EPLGA) and Landscapes SA Eyre Peninsula, the project addresses the long-term environmental impacts and management of camping and coastal access throughout the region's pristine coastal and inland environment.

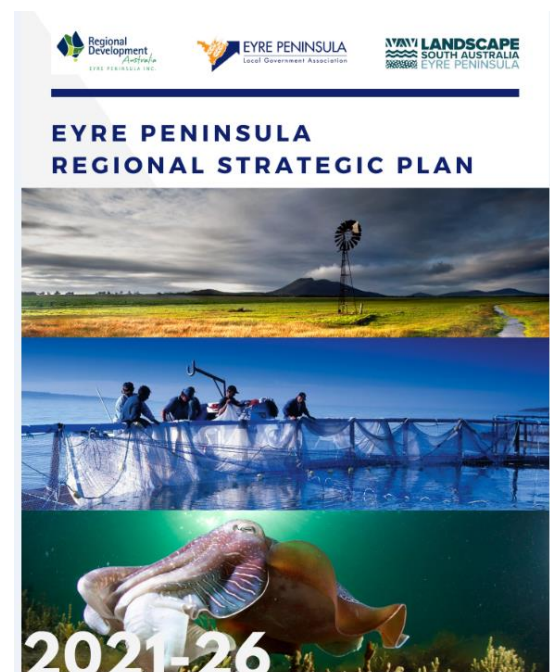
The EPLGA made recommendations to the Committee including exempting Townships from the Native Vegetation Act, the need for a review of the NVC Guidelines for Management of Roadside Native Vegetation and Regrowth Vegetation, making Native Vegetation Assessment Clearance Approvals valid for 5 years, establishing an expert group that Council Works Managers can access, undertaking trials for cost effective management of roadside native vegetation and updating and endorsement of a specific Eyre Peninsula Roadside Vegetation Management Plan.

## **Eyre Peninsula Regional Strategic Plan 2021-26**

Eyre Peninsula is a vast and varied region, and this diversity is reflected in its cities and towns. There will be no single future for Eyre Peninsula, which means that we will need to consider multiple plausible strategies to help prepare our home for the future.

This EPLGA publication, Eyre Peninsula Regional Strategic Plan 2019, presents a set of priorities and strategies for living, working and investing in Eyre Peninsula. It is an important resource to help anticipate the economic and social trends likely to affect Eyre Peninsula over the coming years.

It demonstrates that social, economic and technological



changes will continue to challenge the existing structures in our region. These changes will affect the way in which people live, work and invest in Eyre Peninsula. Change can also drive opportunity. In the future, people will be employed in enterprises yet to be imagined, generated by technology yet to be invented.

This publication is the outcome of work undertaken by the EPLGA, RDAEP, government, academics and stakeholders. It is informed by data and robust analysis of the megatrends influencing regional Australia. The scenarios shape strategies that will help us to determine how best to connect Eyre Peninsula through investment in infrastructure, communications, and trade relationships. They will also help us to consider the training and education needs for the jobs and industries of the future.

Local Government across Eyre Peninsula has been an enthusiastic collaborator in this work. The Eyre Peninsula Regional Strategic Plan 2019 provides a solid demonstration of regional collaboration essential for securing regional funding and provides an effective lobbying tool for Eyre Peninsula. The plan can be viewed here: <http://eplga.com.au/publications-2/>

#### **Special Local Roads Program – Review.**

Hudson Howells has been engaged by the LGASA to undertake a review of the Special Local Roads Program (SLRP) with LGTAP acting as the Reference Group for the project. The key objectives of the study are to:



- Determine contemporary governance arrangements, policies and processes that support the SLRP.
- Provide reliable insights and assessment from a range of affected stakeholders to ensure the LGA's integrity in administering the SLRP.
- Ensure commonwealth, state and local government deliver value for money for local communities in the administration of grant funds.
- Ensure that projects supported by the SLRP are built and maintained to the appropriate Australian roads design standards and meet the Minister's Statement of Expectations for the Roads to Recovery fund.

The EPLGA EO participated in the extensive review. Hudson Howell noted the robustness of the EPLGA SLRP internal process with agreed priorities in the EP Regional Transport Strategy 2020 and the use of independent consultants SMEC in the process.

EPLGA Councils have again been successful in receiving funding with over \$3 million awarded (double previous years) for the upcoming financial year. The recommendations from the final review will be announced by the LGASA.

The EPLGA Corporate Plan (<http://eplga.com.au/corporate-2/governance/>) was updated in 2020 and is



reviewed every 4 years. Recognising that regional strategic and economic plans are being jointly developed by RDAEP, EP Landscapes Board and EPLGA to set out longer term strategies - through which the EPLGA will be responsible for a wide range of actions – the Corporate Plan focusses on the EPLGA’s key leadership and advocacy roles and will enable positive, value-adding and timely action on emerging strategic issues. Updates to have been made reflecting regional snapshot information and name changes for partners EP Landscapes Board and Regional Development Australia Eyre Peninsula.

### Engineering Masters Students for Eyre Peninsula

Unlocking the expertise and the resources of the University for regional benefit is one of the focus areas of UniSA. The EPLGA and UniSA is involved in the hosting students from Business and other disciplines to work on local projects.



The UniSA Business Internship Program gives organisations access to a fresh perspective and knowledge that can assist in their workplace. Employers and companies can host UniSA undergraduate and postgraduate students who will spend up to 45 days in a workplace, depending on the course they are enrolled in. This time is generally spread over a 10-12 week period, however it could also be done as an intensive (i.e. five days per week). The key is finding the balance between student and the organisation, ensuring the student is able to balance other study, work and life commitments. Hosting a student placement could involve a particular project or a more observational opportunity, giving students experience in multiple areas of the business.

Benefits for EPLGA:

- Access to motivated students who will bring knowledge of current trends, theories, techniques and ideas.
- Identify potential new employees.
- Develop mentoring and supervision capabilities of current workforce.
- Form valuable links with UniSA Business for future collaborations with students and/or research.

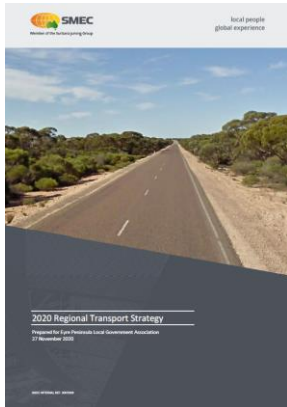
Four (4) students have completed successful projects in *Procurement and Supply Chain* as part of their Master’s coursework. Projects were:

- *Streaky Bay Jetty Platform – Tender Process for upgrade works* - hosted by DC Streaky Bay



- *Current and future supply chain needs on Eyre Peninsula relevant to the international space launch and satellite industry – hosted by RDAEP.*

Sustainable, reliable, resilient and safe transport infrastructure systems are fundamental elements needed to support vibrant economic and social growth of all regions. To support sustainable growth in the Eyre Peninsula Region, the Eyre Peninsula Local Government Association (EPLGA) has prepared this **2020 Eyre Peninsula Regional Transport Strategy**. (<http://eplga.com.au/publications-2/>). The primary objectives of the strategy are to provide a consistent framework for the management and development of transport infrastructure across the Eyre Peninsula.



This Regional Transport Strategy Update, prepared for the Eyre Peninsula Local Government Association (EPLGA), provides guidance on the management and development of roads across the region, including classification into a functional hierarchy and identification of Action Plans. This Strategy replaces the 2015

Regional Transport Strategy which was built on the Regional Roads Strategy regularly updated since 2003. The format of this Regional Transport Strategy follows similar formatting used in the development of other Regional Transport Plans in the State, and aligns with the guidance provided in the Local Government Association Overarching Regional Transport Strategy – 2014.

This strategy has been developed over the years through continuous liaison with member Councils and other key bodies pertinent to the shaping of the transport task across the region. In doing so this strategy provides achievable goals and objectives which are in line with maintaining a region rich in environment, economy and industry.

This current Revision 3 provides updates in association with more recent developments, comprising;

- Lucky Bay T-Ports grain facility
- Cape Hardy
- Port Spencer
- Kaolin Mining at Poochera
- South Australia State Strategy updates

## Regional Capacity Funding Building Allocations-LGASA.



Regional Capacity Building Allocations is funding from the LGASA to the EPLGA that can be used to undertake projects and other related activities that are not able to be undertaken within existing funding bases. The allocation cannot be used for administration. The EPLGA started a program for multiple Councils with shared regional goals to apply for the funding for the benefit of the region. The projects funded included:

### Streamlining Administrative Services to Drive Transformation through Efficiency Gains



The project was designed to engage TXM Lean Consultants to undertake a Lean Services review of selected administrative activities. As part of the process the following services were reviewed:

- Payroll Processing – DC Kimba
- Customer Requests – DC Streaky Bay
- Planning and Compliance – DC Tumby Bay

As part of the process TXM has undertaken site visits to each Council and work closely with staff involved in the services identified to be reviewed. This has been challenging given the Covid restrictions in place and with the lead consultant based in Melbourne. The rollout has had to use alternate means of communication such as zoom to facilitate the engagement needed to complete the project.

The reviews were used as a tool to examine existing practices to identify current capacity, customer values and opportunities for continuous improvement as part of inhouse processes. The outcomes of the project identified efficiency and productivity gains, improvements to the customer experience and employee engagement, and ultimately the long-term sustainability of Council.

**Contact: Deb Larwood, CEO DC Kimba**

## Building Fire Safety Committee

# Kelley Jones



On 19 March 2021 the *Development Act 1993* (**Development Act**) was repealed and was replaced by the *Planning, Development and Infrastructure Act 2016* (**PDI Act**) which now regulates building fire safety matters in South Australia. The Local Government Association Mutual Liability Scheme (LGAMLS) have identified the risk and sent out a series of templates councils can use to establish a Building Fire Safety Committee (BFSC). Kelley Jones have provided advice that in their view councils are obliged to establish a BFSC and a failure to do so exposes them to the risk of civil claims in the event of a building fire occurring in circumstances which, clearly, results in property damage but, otherwise, may result in personal injury or death and it is established that the council knew or ought to have known that the building posed a fire safety risk (i.e. the council was negligent to the extent, as recognised by the High Court, that a public law power can convert to a public law duty and, where a duty is breached, liability follows!) A BFSC is, after all, the primary overseer and enforcement mechanism for building fire safety risks – that is, it has a primary and fundamental public safety objective at its core. Without a BFSC, a council has limited formal mechanisms to address these risks. Due to the above a failure to establish a BFSC, at least amounts to a dereliction of a council’s statutory powers, if not duties and is, therefore, not only a source of significant civil liability risk but also of maladministration in public administration for the purposes of the Independent Commissioner Against Corruption Act 2012.

The DC Council of Elliston is leading the establishment of a BFSC for a group of councils at risk and have engaged Kelley Jones. Stage 1 BFSC “Health Check” and Risk Assessment has been completed and Stage 2 Establishing a Joint BFSC is underway.

**Contact: Geoff Sheridan, CEO, DC Elliston**



### Regional Safety Focus



City of Port Lincoln with the DCs of Tumby bay and Elliston are implementing a collaborative program to engage staff in the process of developing risk assessments and safe operating procedures with a view to bringing Risk and Hazard Management Systems closer to an acceptable level of compliance.

Through this discussion, a shared schedule of prioritised risk assessments and operating procedures has been developed that apply largely to all 11 EPLGA councils. The project priorities include Plant Risk Assessments (PRA) and developing the associated pictorial Safe Operating Procedures (SOP).

The preferred approach was similar to what has previously been undertaken by these Councils with the One System Procedures in that one council develops the initial assessment. It is then reviewed, consulted and updated specific to that council and the process saves each council time in the development of the documents.

**Project Outputs:**

- Launch event will be made available to staff from all Councils and recorded for future access
- 10 x Plant Risk Assessments will be made available to all EPLGA Councils
- 10 x Safe Operating Procedures will be made available to all EPLGA Councils
- Increased local capacity to develop and implement safe working procedures and complete risk assessments

Further to this, the benefits were made via the process of developing the PRA and SOP documents, the operations staff in each of the Councils will have ownership of the documents as well as have developed the necessary skills and knowledge to continue to develop further PRAs and SOPs for other work activities.

With over 350 local government employees across the EPLGA, the benefits of this program extend far and wide in terms of enhancing the workplace safety of local government employees.

**Contact: Matthew Morgan, CEO, City of Port Lincoln**

## Eyre Peninsula Trails - an ArcGIS StoryMap



# ArcGIS StoryMaps

**EPLGA Tourism Advisory  
Committee**

The EPLGA Tourism Advisory Committee has create an inspiring, immersive Eyre Peninsula Walking Trails storie by combining text, interactive maps, and other multimedia content. Soon to be published and shared with the Eyre Peninsula community and everyone around the world. ArcGIS StoryMaps is a story authoring web-based application that has enabled the EPLGA to share trail maps in the context of narrative text and other multimedia content. Stories include trail maps, narrative text, lists, images, videos, embedded items, and other media to enable tourists to plan Trail Adventures. The Story Map enables tourists to connect trails across all of Eyre Peninsula. One website will bring all of Eyre Peninsula Trails together in one easy to navigate story.

- 10. Oyster racks rest point: [View Picture here](#)
- 11. Coffin Bay Lookout: [View Picture here](#)
- 12. Snapper Point Car Park and Staircase: [View Picture here](#)
- 13. Route to Coffin Bay Lookout:
- 14. Old Oyster Town: [View Picture here](#)

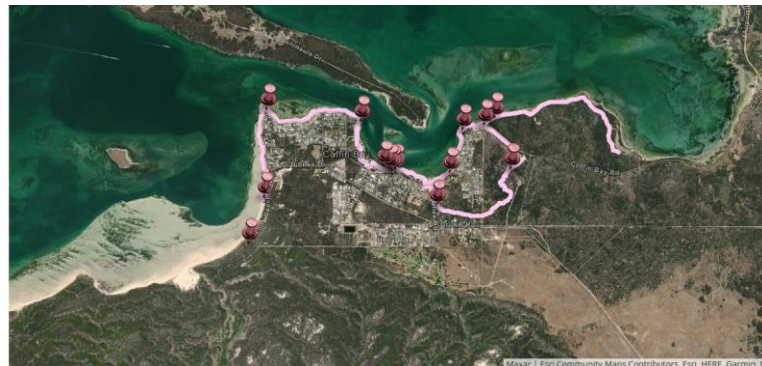
[View Trail Map](#)

Lower Eyre Peninsula

<https://www.eyrepeninsula.com/coffin-bay>

<https://www.parks.sa.gov.au/parks/coffin-bay-national-park>

<https://coffinbay.net/>



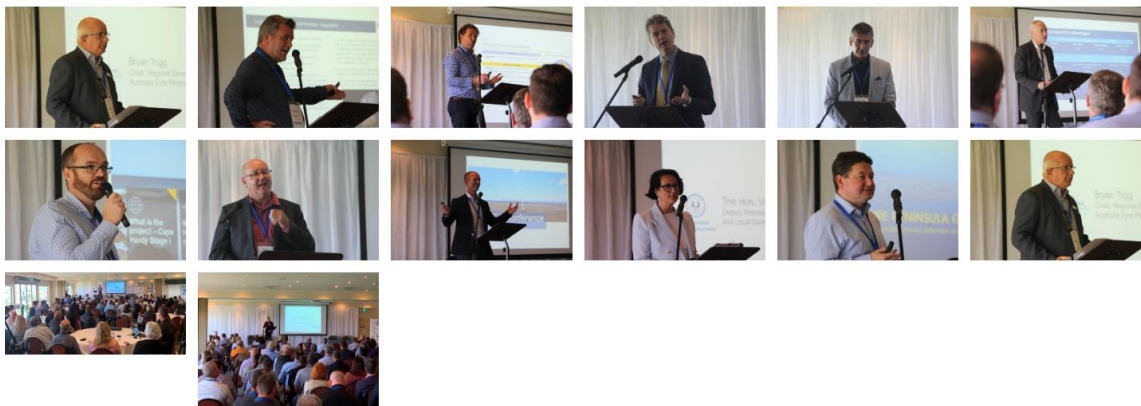
# 84th ANNUAL EPLGA CONFERENCE

<https://www.eplgaconference.com.au/latest-news>

This year's conference was hosted by the EPLGA instead of a Council due to COVID-19 uncertainty. 234 delegates attended the 2021 84<sup>th</sup> EPLGA Conference at the Port Lincoln Race Club which kicked off with Regional Development Australia Eyre Peninsula's (RDAEP) Economic Development Showcase.



The Showcase is part of a suite of RDAEP's dynamic reporting tools for stakeholders, local government, and Australian Ministers for Regional Development about projects that RDAEP actively support, plan, engage, advocate and assist with connecting to opportunities across Eyre Peninsula. It provides these companies with a unique opportunity for networking with each other, RDAEP, EPLGA and local government.



*Economic Development Showcase Speakers*

Following the Showcase is the EPLGA Conference. The 84<sup>th</sup> Conference is titled "The Resilience Effect, Building Regional Resilience on Eyre Peninsula". With a focus on Building Regional Resilience, the 84<sup>th</sup> Annual EPLGA Conference energized and entertained, invited new thinking, sparked dynamic conversations, and inspire renewed commitment to work together for the benefit of our region.





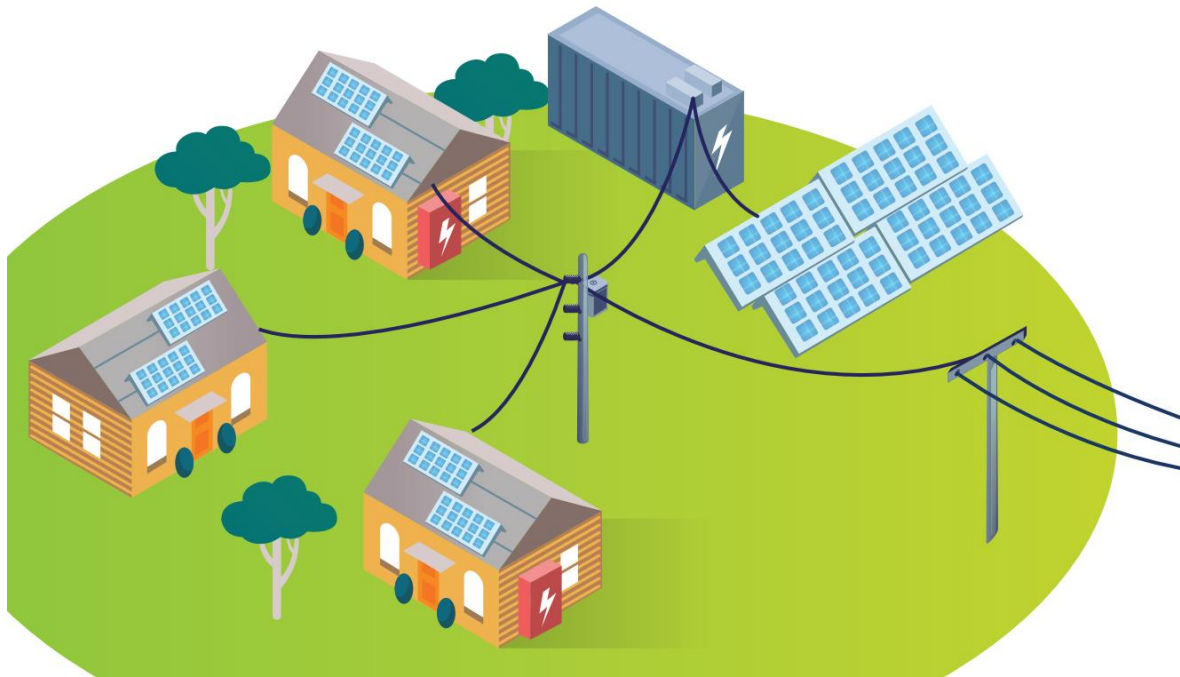
## Other funded projects.

### Microgrid Feasibility, Screening, and Impact Assessment for Eyre Peninsula (Kimba and Koonibba initially)

\$1.08 million over 18 months



**microgrid** - a small network of electricity users with a local source of supply that is usually attached to a centralised national grid but is able to function independently.



The Australian Government is committed to supporting regional Australia and has delivered significant investments focused on creating jobs and driving economic growth in our regions. The Regional and Remote Communities Reliability Fund (Fund) will provide up to \$50.4 million over 5 years from 2019-20 to 2023-24. Eyre Peninsula will receive \$1.08 million over 18 months to complete a Microgrid Feasibility, Screening, and Impact Assessment.

#### **Project description and key activities**

The Eyre Peninsula is the western-most part of the national electricity market (NEM) with distributed and small communities in remote townships and isolated properties. These communities play a significant role in Australia's tourism, agriculture, manufacturing, and export sectors, but have been disproportionately impacted by issues of electricity reliability, cost and security of supply. The transition to renewable energy microgrids in the region could provide more reliable, secure, and affordable power. This project involving the South Australia's electricity distribution provider SA Power Networks (SAPN) as a key collaborator involves three main activities. Firstly, the feasibility of islanded microgrids at three locations will be assessed on the Eyre Peninsula. Secondly, a microgrid screening study will be conducted, in parallel with the first activity, to identify the optimal, least-cost mix of grid connection and islanded microgrids in 2020-25, 2025-30 and 2030-35, to align with each of SAPN's revenue determination periods. Thirdly, an impacts



assessment of regional microgrids will be undertaken to examine the broader impacts of decommissioning power lines across specific remote areas of the state.

A consortium of ITP, SA Power Networks (SAPN), ener-G, UniSA and Regional Development Australia Eyre Peninsula (RDAEP) will undertake the project in collaboration with communities in the region. The EPLGA have a shared services agreement with the RDAEP where the EO works two days a week for RDAEP. The key activities are:

#### **Stage 1a: Microgrid Feasibility Studies**

A study of the existing electricity supply to three localities in the Eyre Peninsula will be undertaken to identify opportunities for reducing overall cost via microgrid deployment. Kimba and Koonibba are two proposed localities. The District Council of Kimba has previously conducted community consultation and a pre-feasibility study on microgrid deployment in Kimba. The locations are to be confirmed following screening by SAPN in collaboration with ITP to identify network areas where supply costs are particularly high, and/or where reliability/safety/bushfire concerns are greatest. One of these locations will be the most promising location for a community-scale islanded microgrid, while the other will be Koonibba Aboriginal Community, a sparsely-populated locality where smaller islanded microgrids are most promising.

Each of these studies will include concept design, technical feasibility assessment, economic feasibility assessment, implementation option analysis, community consultations to discuss customer interest and concerns, likely levels of customer involvement (e.g. rooftop PV, batteries, demand management) and preferred operational and retail models, as well as a qualitative socio-economic and environmental impact assessment.

#### **Stage 1b: Microgrid Screening Study**

This study would be conducted in parallel to Stage 1a. Its main output would be a report describing the least-cost mix of grid-connection, embedded microgrids, and islanded of:

- a business-as-usual base case model of the existing electricity supply to the Eyre Peninsula
- a microgrid generation model for embedded and islanded microgrids of various scales
- a simulation and optimisation engine that compares the costs of continuing grid connection against embedded or islanded microgrids

The results of the three individual microgrid studies described in Stage 1 will be used to inform the model and validate the results.

#### **Stage 2: Regional Microgrid Impact Assessment**

The impacts of microgrid deployment across the region will also be assessed. These impacts include:

- local jobs and skills creation, and the opportunity for deployment of the methodology elsewhere on the SAPN network and across Australia
- broader environmental and social impacts, including bushfire risk reduction and freeing up of transmission capacity for large-scale, grid-connected renewable energy to supply the NEM
- impacts of decommissioning network assets on new load or generation connection enquiries and future load growth (e.g., if network assets need to be re-built to meet future demand)

## Youth Led Recovery Grant: Youth on Country: Developing the Knowledge and Confidence of Aboriginal Youth across Lower Eyre Peninsula post COVID-19.



The Youth-led Recovery Grant projects are funded by the Department of Human Services and administered by the LGA. The Youth-led Recovery Grant projects has provided South Australian councils with the opportunity to engage with is young citizens and for young people in South Australia to lead the delivery of activities and initiatives, responding to the impact of the COVID-19 public health emergency.

The EPLGA in partnership with RDAEP engaged the Aboriginal Youth project team administered by West Coast Youth Services. The project developed the knowledge, confidence, life skills and goal setting of Aboriginal youth across lower Eyre Peninsula. The youth are mainly descendants of Aboriginal people from Koonibba, Bookabie, Coorabie, Fowlers Bay and Yalata. The project provided youth with a platform from which they were able to connect to their heritage and enable them to obtain a feeling of self-worth and have confidence in themselves. It provided practical skills backed with an insight to just how hard their elders had to work to establish infrastructure and change their way of life to assimilate with western society. This included language skills and changing to a totally different education and employment system.



## Summary of other activities

- Natural Resources Management – joint partnership planning, delivery of services.
- Regional Recognition/Lobbying – ongoing on various matters as they arise.
- Emergency Management – regional planning and Council planning, followed by implementation.
- Planning, Development and Infrastructure Act Implementation.
- Coastal Access issues, development of a Coastal Alliance – state-wide.
- Various roads and waste issues – regional road strategy review.
- Regional Capacity Funding – General funding.
- Marine Infrastructure Planning – DPTI, jetty leases, etc.
- SAROC – meetings and regional Executive Officers’ meetings.
- 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.
- 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.
- Joint submissions with RDAEP on various issues.

## PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

### CORPORATE Plan 2020 – 24

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

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

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

## MANAGEMENT PLAN PERFORMANCE

### Goal Area 1.1 Advocacy and Representation

#### **Core Activities**

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

#### **Comments:**

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

- ***Regional Landscape Plan***
- ***Marine Scale Fish Fishery Reform***
- ***Regional and Remote Communities Reliability Fund***
- ***Giant Australian Cuttlefish***
- ***Regional Central Eyre School Dental Program***
- ***Eyes on Eyre Stage 2***
- ***Inquiry into Coast Protection Board***
- ***Litter Management on State Roads***
- ***Local Government Transport Advisory Panel - Special Local Roads Funding***

#### **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. Shared Services project led by City of Whyalla has begun. 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.***

***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.***

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

**EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
30TH JUNE 2021**

CONTENTS

Statement of Income & Expenditure

Balance Sheet

Notes to the Accounts

Board Certificate

Audit Report

## EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

### STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2021

		2021	2020
	NOTE	\$	\$
<b><u>INCOME</u></b>			
Grants Received	2	74,415	209,399
Interest Received		3,259	7,149
Project Income - EP Councils	3	1,000	800
Membership Fees	4	199,187	199,187
Regional Economic Development Showcase & Conference		133,386	-
Reimbursable Expenses		59,544	23,485
<b><u>TOTAL INCOME</u></b>		470,791	440,020
<b><u>EXPENDITURE</u></b>			
Administration		15,642	9,500
Audit Fees		1,690	1,640
Bank Charges & Taxes		106	74
Computer Expenses		5,382	2,114
Employee Expenses		161,070	144,839
Insurance		6,180	6,000
Meeting Expenses		5,238	5,571
President's Expenses		2,250	2,250
Project Expenditure	5	228,401	210,258
Secretarial Services		19,000	19,000
Telephone		702	856
Travel & Accommodation		2,376	5,459
<b><u>TOTAL EXPENDITURE</u></b>		448,037	407,561
<b><u>NET SURPLUS/(DEFICIT)</u></b>		22,754	32,459
<b><u>NON-OPERATING INCOME AND EXPENSES</u></b>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	18,552
<b><u>NET SURPLUS/(DEFICIT)</u></b>		\$ 41,306	\$ 51,011



## EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

### STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2021

	2021	2020
	NOTE	
	\$	\$
Net Surplus/(Deficit)	41,306	51,011
Extraordinary Items	-	-
	<u>          </u>	<u>          </u>
<b><u>TOTAL NET SURPLUS/(DEFICIT)</u></b>	<b>41,306</b>	<b>51,011</b>
Surplus Funds at July 1	346,949	295,938
	<u>          </u>	<u>          </u>
SURPLUS/(DEFICIT)	388,255	346,949
	<u>          </u>	<u>          </u>
<b><u>ACCUMULATED SURPLUS/(DEFICIT)</u></b>		
<b><u>AT 30TH JUNE, 2021</u></b>	<b>\$ 388,255</b>	<b>\$ 346,949</b>
	<u>          </u>	<u>          </u>

## EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

### STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2021

		2021	2020
	NOTE	\$	\$
<b><u>EQUITY</u></b>			
Accumulated Surplus		\$ 388,255	\$ 346,949
REPRESENTED BY			
<b><u>CURRENT ASSETS</u></b>			
Cash at Bank	6	530,885	594,705
Debtors		14,945	13,783
ATO BAS Account		-	6,806
Income Accrued		274	1,504
GST Receivable		12,622	5,151
Prepayments		1,622	1,915
<b><u>TOTAL ASSETS</u></b>		<b>560,348</b>	<b>623,864</b>
<b><u>CURRENT LIABILITIES</u></b>			
Sundry Creditors	7	4,356	986
Creditors		24,159	2,039
Unspent Project Funds	8	134,008	269,900
Provision for Holiday Pay		9,570	3,990
		172,093	276,915
<b><u>NET ASSETS</u></b>		<b>\$ 388,255</b>	<b>\$ 346,949</b>

## EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

#### 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.

	2021	2020
	\$	\$

#### NOTE 2 - Grants Received

LGA of SA - Regional Capacity	42,151	209,399
LGA of SA - Youth-led Recovery	32,264	-
	\$ 74,415	\$ 209,399

#### NOTE 3 - Project Income - EP Councils

EP Community Solar Scheme	\$ 1,000	\$ 800
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#### NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,733
District Council of Cleve	14,262	14,262
District Council of Elliston	13,276	13,276
District Council of Franklin Harbour	12,922	12,922
District Council of Kimba	13,011	13,011
Wudinna District Council	13,264	13,264
District Council of Lower Eyre Peninsula	19,474	19,474
District Council of Streaky Bay	15,111	15,111
District Council of Tumby Bay	15,781	15,781
City of Whyalla	36,524	36,524
City of Port Lincoln	28,829	28,829
	\$ 199,187	\$ 199,187

## EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	2021	2020
	\$	\$
<b><u>NOTE 5 - Project Expenditure</u></b>		
Unspent Funds at 1 July	(269,900)	(171,619)
Coastal	2,902	2,000
Regional Committees Support	2,277	7,534
Forums & Conferences	11,992	600
Governance & Planning Reform	-	1,000
CWMS Users Group	1,000	-
Joint Building Fire Safety	8,132	-
Regional Governance-JPB Pilot	-	24,930
Regional Planning - General	-	11,168
Regional Transport Strategy	2,800	44,640
Regional Safety Focus	20,899	-
Roadside Veg-Gap and Options	3,000	-
Regional Economic Development		
Showcase & Conference	191,427	-
Streamlining Admin Services	49,500	-
Tourism/Signage/Promotions	36,364	20,105
UniSA Masters Student Program	4,000	-
Youth-led Recovery	30,000	-
Unspent Funds at 30 June	134,008	269,900
	<u>\$ 228,401</u>	<u>\$ 210,258</u>
<b><u>NOTE 6 - Cash at Bank</u></b>		
BankSA Society Cheque Account	52,332	50,638
Bendigo Bank Term Deposit	166,529	165,085
LGFA	312,024	378,982
	<u>\$ 530,885</u>	<u>\$ 594,705</u>
<b><u>NOTE 7 - Sundry Creditors</u></b>		
PAYG Withheld	4,356	-
Superannuation	-	986
	<u>\$ 4,356</u>	<u>\$ 986</u>
<b><u>NOTE 8 - Unspent Project Funds</u></b>		
Regional Capacity Building	<u>\$ 134,008</u>	<u>\$ 269,900</u>



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

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Port Lincoln, SA 5606

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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 30<sup>th</sup> June 2021.

*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

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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 30<sup>th</sup> June 2021.

**Gill Penfold Kelly Pty Ltd**



Greg Nicholls B. Com, CPA, CTA

16<sup>th</sup> August 2021

4 Tasman Terrace, Port Lincoln SA 5606