



DISTRICT COUNCIL OF
Streaky Bay

Annual Report *2022-2023*



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Acknowledgement of Country

Council would like to acknowledge the Custodians of this land and pay respects to Elders past and present.

Message from the *Mayor*

I am delighted to present the 2022/23 Annual Report for the District Council of Streaky Bay. This report provides a comprehensive overview of our accomplishments, challenges, and future endeavours, highlighting the progress we have made over the past year in building a stronger and more vibrant community.

The past year has been a testament to our flexibility and adaptability. This year was a surreal mix of post-Covid19 'new normal' and the old, 'normal' normal. There was seemingly always a discussion about whether plans should be in-person or remote. Despite this, we have come together as a community, supporting one another, and working collaboratively to overcome adversity.

Key Highlights from the Past Year:

- Finalisation of the road sealing project for the Wirrulla Bypass
- Completion of the Streaky Bay Youth Precinct
- Completion of the Jetty Pool shade and deck extension
- Completed the Administration Office upgrades and Council Chambers refurbishment, ensuring the building meets fire and safety requirements, as well as disability access requirements
- Delivery of managed campgrounds at Perlubie Beach and Tractor Beach
- Rollout of the Responsible Tourism Campaign
- Delivery of the Murphy's Haystack tourism infrastructure upgrade
- Delivery of the 'Developing Community Leaders and capacity through equipping our volunteers' program
- Delivery of the 2022 Rural Women's Gathering event
- Orchestrated the Streaky Sounds Music Festival, drawing in over 1000 attendees during the off-peak tourism season. With the event earning a finalist position in South Australian Tourism Awards
- Facilitated numerous smaller events, including Australia Day Celebrations and family movie nights in Poochera, Wirrulla and Streaky Bay
- Further Implementation of the Local Government reforms

- Effectively lobbied for upgrades to telecommunications and NBN infrastructure, water infrastructure and Streaky Bay's inclusion in the RAA EV charging network, resulting in an investment of over \$200,000 in charging infrastructure for the town
- Facilitated numerous smaller events, including Australia Day Celebrations and family movie nights in Poochera and Streaky Bay

Looking Forward:

As we move forward, we are committed to building a district that is even more vibrant, resilient, and inclusive. We will continue our efforts to improve infrastructure, stimulate economic growth, and enhance the quality of life for all our residents. We will also focus on sustainable practices to protect our natural surroundings for future generations.

The year ahead is full of opportunities, and we are excited about the prospects for the district. We encourage you all to stay engaged, share your ideas, and actively participate in the development of our district. Together, we can achieve great things.

I would like to extend my sincere gratitude to our dedicated council members, staff, and volunteers, as well as our residents and businesses who contribute to the growth and success of our district. Your support and commitment make all the difference.

In closing, I am honoured to serve as your Mayor and look forward to working collaboratively with each of you to make Streaky Bay and the wider district an even better place to live, work, and thrive.

Yours faithfully,

Travis Barber
Mayor



Message from the Chief Executive Officer

I am pleased to present the 2022/23 Annual Report for the District Council of Streaky Bay. This report is a testament to our commitment to transparency, accountability, and the ongoing progress of our district. It provides an in-depth look at our achievements, challenges, and the exciting opportunities on the horizon.

Over the past year, the District Council of Streaky Bay has continued its unwavering dedication to improving the quality of life for our residents, businesses, and visitors. As the Chief Executive Officer, I am proud of the collective efforts of our dedicated staff and the resilience of our community.

Key Achievements from the Past Year:

1. Operational Efficiency: We have made significant strides in enhancing operational efficiency, streamlining processes, and optimizing resources. This has allowed us to deliver services more effectively and transparently.

2. Financial Stability: Despite the economic challenges posed by high inflation, rising interest rates, tighter credit and supply chain issues, we have maintained financial stability and continued to invest in crucial projects and services. Our prudent fiscal management ensures that we can continue to meet the needs of our community.

3. Community Well-being: Our commitment to the well-being of our community members remains paramount. We have lobbied hard for additional medical services, provided financial support to our medical clinic and are looking at other initiatives that can support the needs of our community.

4. Economic Development: Council has implemented strategic initiatives to stimulate growth and prosperity. Through targeted investments in infrastructure and business facilitation, Council has fostered a robust economic ecosystem.

5. Environmental Stewardship: Sustainability is central to our vision. We have made progress in environmental conservation, supporting initiatives such as the management of the Perlubie Beach and Tractors Beach camping areas.

Looking Ahead:

The challenges of today and the opportunities of tomorrow require us to remain adaptable, forward-thinking, and community-focused. In the coming year, we are committed to:

Continued Improvement: We will continually evaluate our processes, seeking efficiencies and innovative solutions to better serve our community.

Sustainability: Embracing a forward-thinking vision, we are steering towards a sustainable future by integrating eco-friendly practices, fostering community resilience, and prioritising long-term environmental and social well-being.

Community Engagement: We will work to foster greater community engagement, inviting your input and participation in shaping our district's future.

Economic Growth: Our dedication to economic growth and support for local businesses remains unwavering.

Emergency Preparedness: We will further enhance our emergency response capabilities to ensure the safety and security of our community.

I want to express my gratitude to the dedicated team at the District Council of Streaky Bay, our council members, and all our stakeholders. Your contributions and collaboration are invaluable, and they have been instrumental in our achievements.

I look forward to another year of progress and partnership as we work together to build a vibrant, sustainable, and resilient Streaky Bay. Together, we will make a positive difference in the lives of our residents.

Yours faithfully,

Damian Carter
Chief Executive Officer



Introduction

The District Council of Streaky Bay's Annual Report provides an overview of services, programs, and strategic projects Council delivered to the Community in 2022/2023 financial year.

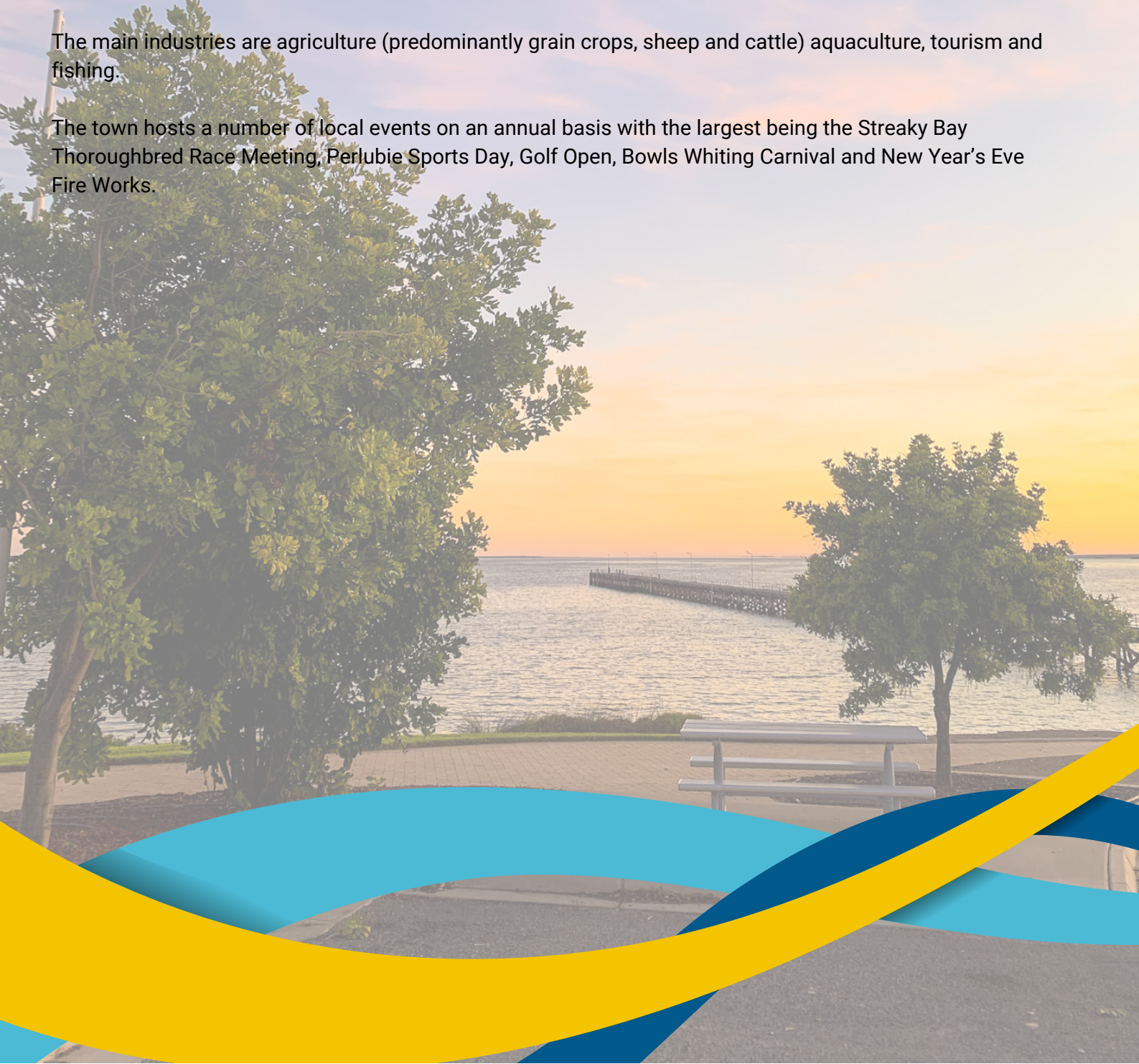
The District Council of Streaky Bay is located some 720 kilometres by road from Adelaide on the picturesque shores of Blancheport. It is situated on the West Coast of Eyre Peninsula in South Australia and is surrounded by some of the region's most spectacular and unique coastal attractions and experiences.

The Council shares its boundaries with the District Councils of Ceduna in the North West, Ananga Pitjantjatjara Lands in the north east, Wudinna in the east and Elliston in the south.

The Council area includes the townships of Streaky Bay (which is the main service and business centre), Wirrulla, Poochera, Haslam, Scaale Bay, Baird Bay, Eba Anchorage, and Perlubie Landing, with a population of approximately 2,241.

The main industries are agriculture (predominantly grain crops, sheep and cattle) aquaculture, tourism and fishing.

The town hosts a number of local events on an annual basis with the largest being the Streaky Bay Thoroughbred Race Meeting, Perlubie Sports Day, Golf Open, Bowls Whiting Carnival and New Year's Eve Fire Works.

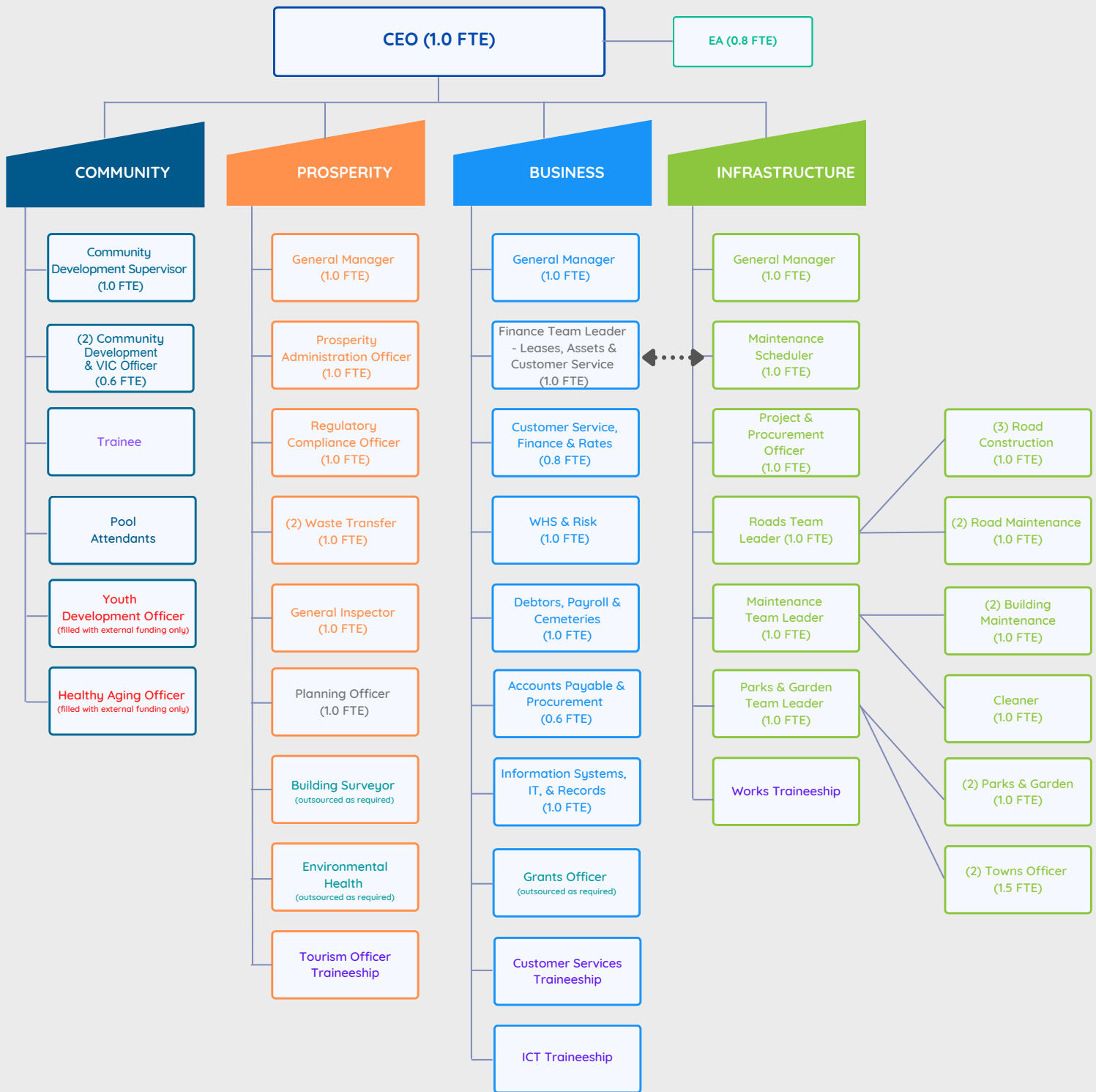


Streaky Bay and District *Facilities*

- Aged Care Facilities
- Accountants
- Building & Construction
- Beauty Therapists
- Cycle and Walking Tracks
- Nature Based Camping
- Cabinet Makers
- Childcare
- Cafes & Pizza Shop
- Caravan Parks
- Churches
- Conference Facilities
- Dentist
- Emergency Services
- Electricians
- Hospital and Health Service
- Hotels, Motels and Holiday Houses
- Gym
- Kiosk
- Medical Clinic
- Massage Therapist
- Museums
- Painters
- Pharmacist
- Physiotherapist
- Plumbers
- Police Station
- Real Estate Agents
- School / Kindergarten Service
- Stations
- School Community Library
- School Community Pool
- Sporting Facilities
- Visiting Specialist
- Visiting Veterinarian
- Visitor Centre

As a community we are flourishing with new residential development opportunities in the district and more and more people are discovering the beauty and the quality way of life in the Streaky Bay area.

Organisational Structure



** Traineeships to be filled when budget allows

** New Council positions required

** External funding only

** Outsourced as required

The District and Our Council Area



10
TOWNSHIPS



2,363
RATEABLE
PROPERTIES



1,651
ELECTORS



303
BUSINESSES



6232km²
LAND AREA



2,257
DISTRICT
POPULATION

ABS Estimated Resident Population 2022

Involving Our Community

Council meetings are held in Council Chambers at the Council Office at 9:30am each month. The agenda and Council minutes are posted on the Council website or are available to read or purchase a copy at the main office.

Members of the public may seek deputation to a Council meeting by making an application in writing to the Chief Executive Officer. Deputations are approved by the Mayor.

Council's Public Consultation Policy sets a framework to encourage community involvement in planning and decision making about the services Council provides and the community resources we manage.

The Council maintains contact with residents through the monthly publication of the Criterion Newspaper. This newspaper includes articles about Council affairs, recaps of Council meetings, and details about community events. Additionally, the Council has started utilising Facebook and it's webpage to display public notices and share information on Council activities.





Council Area & Elected Members

The *Local Government Act 1999* prescribes the legal framework which gives councils the power to make local laws and determines the roles and responsibilities of the elected members and council staff.

The Elected Members serve four year terms. They make the strategic decisions in all the areas of Council's core business including developing Council's policies, operational plans, goals and overseeing its performance. Council's Senior Management Team provides advice to the Elected Members to guide this process.

The Elected Members also serve a role in representing the overall public interest of all the stakeholders in the Council area. The Mayor is the chair of Council meetings, ensuring Council decisions are implemented and carried.

In the fiscal year 2022/2023, following the guidelines outlined in the Local Government (Elections) Act 1990, the four-yearly council elections were conducted, accompanied by a supplementary election.

Flinders Ward

Travis Barber
Mayor

Clifford Pudney

Sally Trezona

Philip Wheaton

Eyre Ward

Gregory Limbert
Deputy Mayor

Graham Gunn

Neville Trezona

Guy La China



Representation

The District Council of Streaky Bay's 1,651 electors are represented by 8 Councillors (including the Mayor) – 4 Councillors per ward. As at 30 June 2023 Council's total representation quota (the number of electors for each Councillor) stood at 1 elected member per 206 electors.

During 2012/2013 Council commenced a Representation Review to determine whether a change of arrangements in respect to representation would result in the electors of the area being more adequately and fairly represented. The review was finalised in October 2013 and reviewed in October 2020.

As required under Schedule 4 of the Local Government Act 1999, a comparison with councils of similar size/type reveals the following (as at 28 February 2019):

Council	Elected Members	Electors	Representation Quota
Streaky Bay	8	1651	206
Cleve	7	1626	180
Southern Mallee	7	1325	189
Robe	7	1352	193
Tumby Bay	7	2099	299

Elected Member - Allowances

Under revisions to the Local Government Act 1999 a Remuneration Tribunal was established to make a determination regarding Council Member allowances for the 4 year term following the 2014 election.

The Tribunal received public submissions and elected to group councils on the basis of council population, demographics, service provision and geographical coverage. The additional responsibilities for principal and deputy principal members were also taken into account as was the travelling time required to attend meetings.

The Tribunal allocated the District Council of Streaky Bay into Group Five and determined the following allowances for this group:

- Mayor \$28,768 paid quarterly in arrears
- Deputy Mayor \$8,990 paid quarterly in arrears
- Presiding Members of Committees \$8,990 paid quarterly in arrears
- Elected Members \$7,192 paid quarterly in arrears

The Tribunal also established a Travel Time Payment to be payable to Council Members, excluding Principal Members, of non-metropolitan Councils where the Member's place of residence is the following distance or more from the Council's principal office:

Determination for councillors who live more than 50kms from Streaky Bay:

- >30km – 50km \$113.50
- 50km – 75km \$193.75
- 75km – 100km \$290.50
- >75 100km \$412.25

Elected Member - Training and Development

Elected Members attended the below training and development activities during 2022/2023:

- Elected Member Mandatory Training
- Risk Management – Elected Members Overview
- Eyre Peninsula Local Government Association Conference
- Rates Reform Training Session - Site to Capital Value
- Strategic Awareness Training Session

Committees as at 30 June 2023

Council (S41) Committee	Membership
Community Strengthening, Planning & Development Committee	4 Elected Members 2 Independent Members 1 Streaky Bay Tourism Representative
Chief Executive Officer's Performance Review Committee	3 Elected Members
Finance & Risk Audit Committee	1 Independent Presiding Member 4 Elected Members
Assets & Infrastructure Advisory Committee	4 Independent Members 3 Elected Members

Council (Non S41) Committee	Membership
Australia Day Award Selection Panel	2 Elected Members 1 Independent member 1 Previous Award Winner 1 Community Development Supervisor

Non Council Committees	Council Representative(s)
Eyre Peninsula Local Government Association	1 Elected Member (first delegate) 1 Elected Member (second delegate)
Streaky Bay School Governing Council	1 Elected Member
Streaky Bay and District Road Safety Group	1 Elected Member General Manager of Infrastructure
Streaky Bay and District Medical Clinic Inc.	1 Elected Member
Streaky Bay Hospital Advisory Committee	1 Elected Member

2022/2023 Projects In Review

Due to varying circumstances, there were projects that will not be completed by the 30th of June 2023. These amounts have been re-budgeted, as per the Annual Business Plan and Budget Policy DCSB-FM-07.09.

Capital Projects 2022/2023

Capital Projects	Status
Building	
Office - Generator	Ongoing
Office - Office Lift	Completed
Council Chamber - IT Screen	Completed
Aerodrome	
Airport - Aircraft pavement Line Marking	Completed
Airport - Runway 08/26 Resheet	Ongoing
Airport - Lighting Replacement	Ongoing
Business Activity	
CWMS - Telementary	Ongoing
Caravan Park - Ablutions - Western	Ongoing
Caravan Park - Ablutions - Eastern	Ongoing
Caravan Park - Ensuite Sites	Ongoing
Caravan Park - Vast	Ongoing
Caravan Park - Big Rig Sites	Ongoing
Caravan Park - Fire Protection	Ongoing
Tourism	
Visitor Centre - Photocopier	Completed
Community	
Cemetery - Streaky Bay - Expansion	Ongoing
Outdoor Blow Up Cinema	Completed
Dental Clinic - X Ray Machine	Withdrawn
Dental Clinic - Sterilsation Unit	Completed
Dental Clinic - Compressor and Suction Unit	Completed
Dental Clinic - Cabinetary - 2 x treatment rooms	Withdrawn

Capital Projects 2022/2023

Capital Projects	Status
Environment	
Stormwater Management Plan	Completed
Waste - Transfer Station - Recycling Initiatives	Completed
Waste - Fencing - Green Waste Compound	Completed
Recreation	
Bay Road Entrance Development	Ongoing
Streaky Bay Oval Playground - Module Upgrade	Completed
Wirrulla Playground Upgrade	Completed
Massas Bridge Replacement	Ongoing
Youth Precinct Upgrade - Skate Park	Ongoing
Streaky Bay Sports Complex - Sliding Door	Completed
Streaky Bay Jetty Platform - Seats/ Stairs/Bollards	Completed
Jetty Pool Shade	Completed
Infrastructure	
Footpath Upgrades	Completed
Streaky Bay Town Entrance Statements	Completed
Unsealed Roads Renewals	Completed
Bay Road - Traffic Control - Bollar	Ongoing
Western Transit Loop Upgrade	Deferred
Fleet Management	
Grader - Patrol Grader 1	Completed
Grader - Patrol Grader 2	Completed
UD Prime Mover - for Water Tanker	Ongoing
Roller - Handy Hitch	Ongoing
Water Tanker Trailer (small)	Withdrawn
Utility Hilux Dual Cab Tray x 2	Ongoing
Utility - Tailgate Loader	Completed
Utility - Tipper Tray	Completed
Mower	Ongoing
SUV - Toyota Kluger	Completed
Integrated Motor Vehicle System	Ongoing

Operating Projects 2022/2023

Operating Projects	Status
Economic Development	
Responsible Camping Campaign	Completed
Murphys Haystacks upgrade	Completed
Traineeship	Ongoing
Governance	
Elected Members Elections	Completed
Administration	
Asset Planning and Building ValuationsRecords Sentencing	Completed
Asbestos Register Compliance	Ongoing
Community Support	
Community Grant Program	Completed
Rural Women's Gathering Event	Completed
Recreation	
Lawn Scarifying	Completed

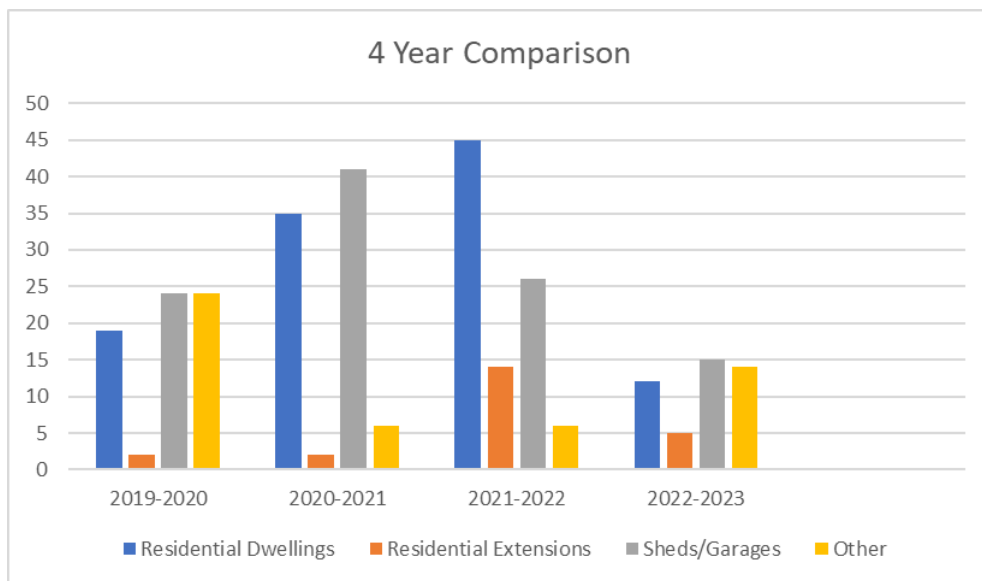




Regulatory Services

Planning and Development Natural and Built Environment Report

During the 2022/2023 financial year the nature and processes surrounding development applications changed across the state. A new planning system - PlanSA was rolled out across South Australia's. PlanSA includes the new Planning and Design Code and associated ePlanning platform for South Australia, replacing hard copy council development plans and the manual processing of development applications, from local Council administration to a statewide online system.



The Plan SA portal recorded within the District Council of Streaky Bay a total of 88 applications submitted and 77 applications lodged for the 2022/2023 financial year.

Environmental Health

The South Australian Public Health Act 2011 requires Local Government to take responsibility in the administration of public health issues such as sanitation, prevention and control of diseases and investigation of health complaints.

Environmental Health Services were provided to Council by the Wudinna District Council and later by contractors including the assessment of wastewater applications and food business inspections. This year 20 wastewater applications were lodged, and 39 food businesses operated within the district.

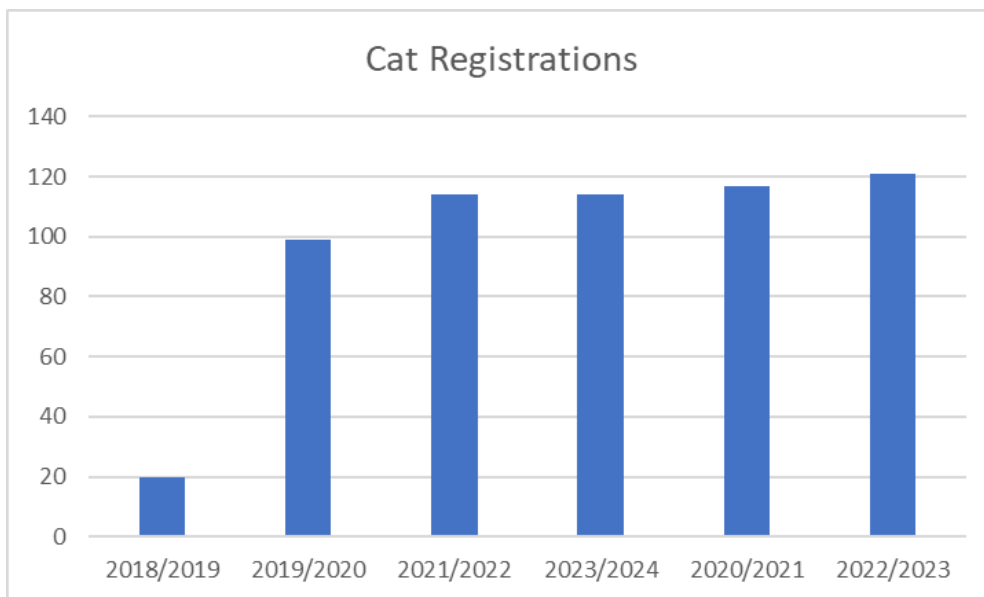
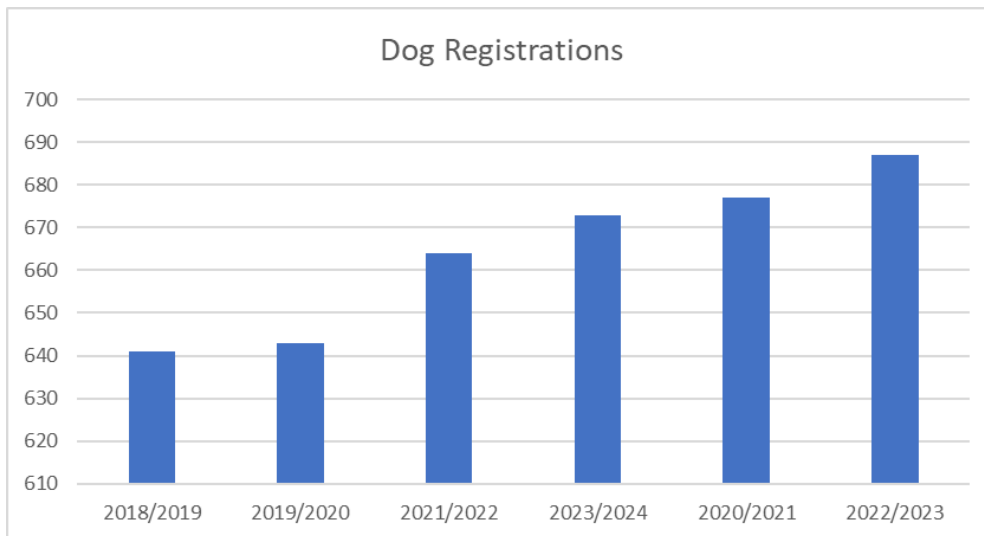
Regulatory Services

Regulatory

Council continued to monitor and undertake provisions within it's By-Laws, during 2022/2023 there was increase in focus on camping in particular.

Animal Management

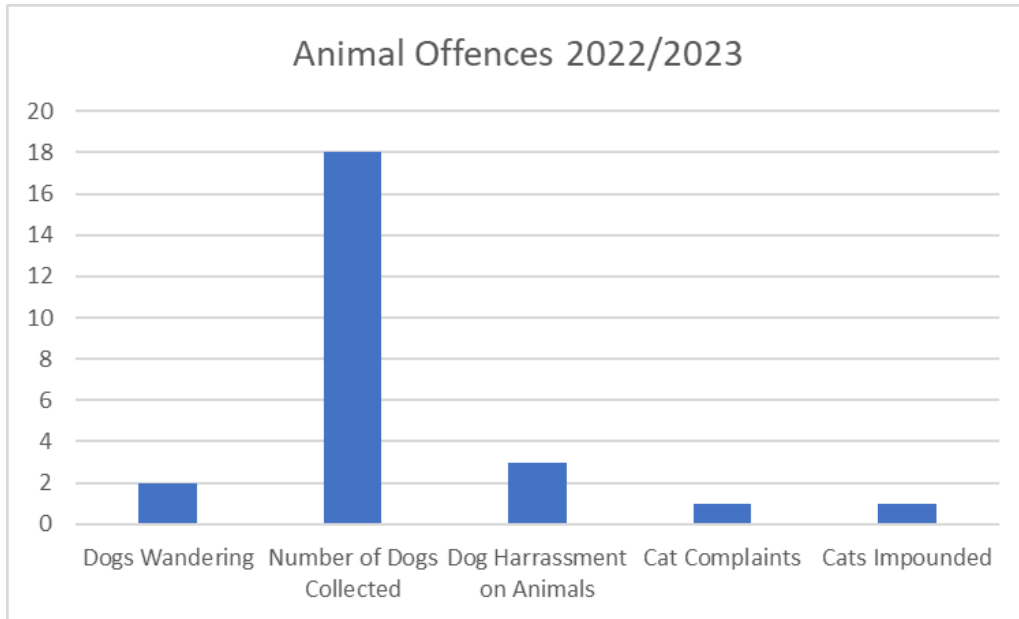
In 2022/2023 Council reviewed and implemented a new Animal Management Plan and has continued to implement this plan into our work practices.



Regulatory Services

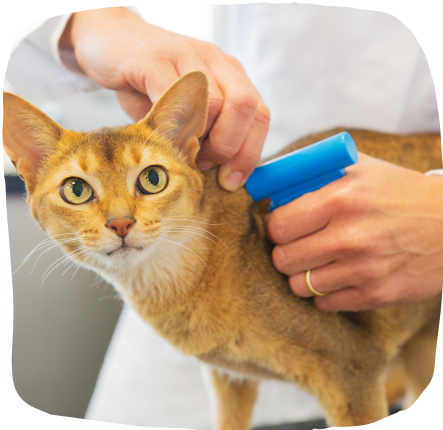
Animal Management

Council Officers remain committed to educating and providing information to all dog and cat owners, ensuring they become responsible dog owners and animal registrations remain consistent. To encourage registrations of cats, Council have ensured that they remain at a modest \$5.00 for Standard Cat (microchipped and desexed), \$10.00 for a Non-Standard Cat.



Local Nuisance and Litter Control Act

During the 2022/2023 financial year Council follow-up or received 5 complaints regarding local nuisance or littering. Two of these were carryover investigations.



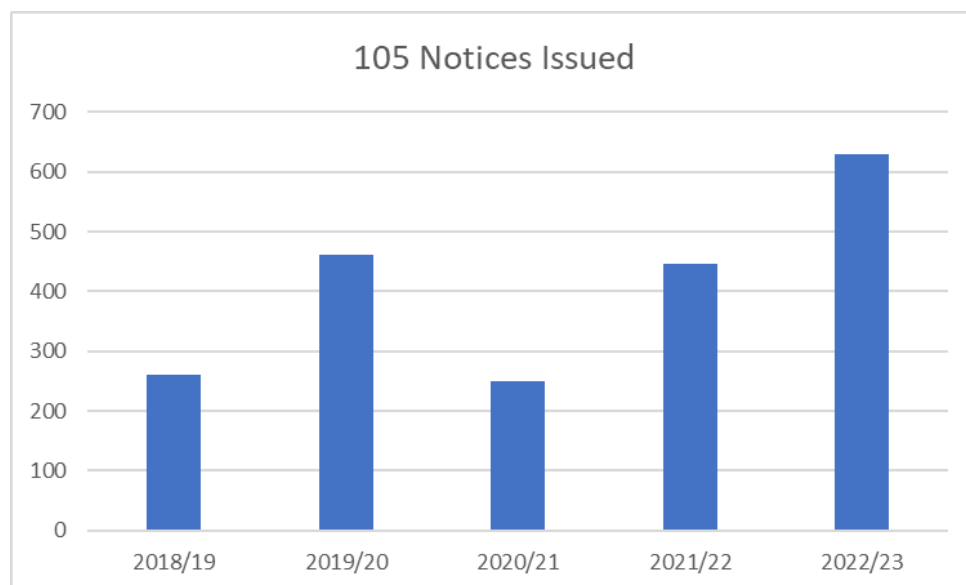
Regulatory Services

Fire Prevention

During 2022/2023, Council saw an increase in the number of notifications that were required, which can be attributable to the increase in high fuel loads of existing and remnant vegetation and above average rainfall received during the 2022/2023 there was potential for the fire danger season to be high risk, and the change of ratepayer base.

Various rounds of property inspections were undertaken with only nine properties found not to be compliant after being served with a 105F notice.

Council will continue to work with landowners to encourage property preparedness to limit the possible impact a bushfire may have in our district.



Community Land

All Council land (except roads) is classified as community land unless resolved to be excluded from that classification. Council has four community land management plans which comply with the requirements of the Local Government Act:

- The Sporting Facility Community Land Management Plan
- The Fully Developed Reserves Community Land Management Plan
- The Partially Developed Reserves Community Land Management Plan
- The Natural Reserves Community Land Management Plan

These plans have been made available for public on the Council website. The Community land register which details all community land within the district is also available on the website. Council will be considering the content of these plans following the development of its Masterplan Process to ensure that the Community Land Management Plans align with recommendations of future township and district planning.

Strategic Management

The District Council of Streaky Bay Strategic Future 2020 – 2040 was adopted by Council on the 26 November 2020. The Strategic Plan defines the direction of Council by identifying Council's vision to be;

"The most liveable community on the Eyre Peninsula"

The community has assisted Council to identify five measurable pillars that influence our liveability. Each pillar is measured to ensure Council consistently works towards the vision.

The Plan considers regional, state and national objectives and strategies relevant to the social, physical, environmental development and management of the Council district. The Plan is supported by the Corporate Work Plan, Long Term Financial Plan, Asset Management Plans and Annual Budget.

Strategic Pillars



A welcoming and cohesive community



A robust and adaptive economy, that provides sustainable employment



A healthy natural environment and attractive built environment



Infrastructure that meets our community, economic and environmental needs



A Council that is actively responsive to community needs and delivers financial sustainability, governance and leadership.

Strategic Planning Framework



Strategic Future
2020-2040



Positioning
Plans

Planning &
Design Code

Infrastructure
& Asset
Management

Long Term
Financial
Plan

Community
Land
Management
Plan



Operational
Plans



Individual Performance
(People & Culture)





Operation Reports

Executive Officers Remuneration

The Executive Leadership Team within Council consists of the Chief Executive Officer and 3 General Managers.

Annual remuneration (as per below) accounts for the total cost of all fixed remuneration items and is made up of the annual salary, superannuation contributions and fringe benefits tax paid or accrued for the reporting period.

Benefits received by officers of the Executive Leadership Team may include;

The provision of a motor vehicle for travel to and from work and include an element of private usage;

- The reimbursement of telephone expenses;
- The reimbursement of out of pocket expenses;
- The payment of memberships to professional bodies.

The following table shows the remuneration details for the Chief Executive Officer and the Executive Team of Council. The benefits include:

- Vehicle
- Telephone

Position Within Council	Base Salary	Benefits
Chief Executive Officer	\$167,250	Yes
General Manager of Business	\$110,000	Yes
General Manager of Infrastructure	\$100,000	Yes
General Manager of Prosperity	\$110,000	Yes

Human Resource Programs

Fair Treatment

The District Council of Streaky Bay is committed to a culture of Fair Treatment where the rights of all are protected. Council's Fair Treatment Policy Statement (16 April 2020) applies to all elected members, clients and stakeholders of Council and all its workers, including those in non-employment arrangements such as volunteers, work experience persons and similar.

Training and Development

Employees attended a range of training during 2022/2023. Courses include:

- Acoustics in the Planning System
- Aerodrome Reporting Officer
- Business and Society
- Chem Alert Website Training
- Council Delegations
- CPR Provide Cardiopulmonary Resuscitation HLTAID 001
- Customer Service 101 - LGA
- Customer Service in a Compliance Environment
- DCSI Screening - Child related, Disability, Vulnerable & Aged Care
- Drivers Licence (Car)
- Drivers Licence (HC)
- Drug & Alcohol Testing Awareness Session
- Drug and Alcohol Collector Training
- Emergency Control Organisation (ECO)
- Expiation Notices - The Essentials
- First Aid - Full Course
- Foundation in System Thinking
- Global and Regional Sustainability
- Hazard Management training session
- Hot work Awareness Session
- Incident Investigation
- Introduction to Community Development
- Introductory Safe Animal Handling AMO Training
- Investigation and Evidence Gathering
- L Licence HC R
- LGAP - Procurement Essentials - Module 1
- LGAP - Procurement Essentials - Module 2 - Guiding Principles
- LGAP - Procurement Essentials - Module 3 Process
- LGAP - Procurement Essentials - Module 4 Evaluation to Establishment
- LGAP Contract Management Part 1
- LGAP Contract Management Part 2
- LGAP Contractor Management Part One
- LGAP Contractor Management Part Two
- LGAP Probity for Purchasing and Procurement
- LGAP Roles and Responsibilities Evaluation Panel
- Local Government Liaison Officer
- Local Nuisance & Litter Control
- Lone Worker SOS Device
- Mental First Aid
- Mental Health First Aid
- Microsoft Office - Excel Basic
- Module 1 - Introduction to Local Government - E Learning
- Policy and Procedure Writing Course
- Pool Lifeguard skill set
- Pool Lifeguard Skill Set
- Positivity in Practice Workshop
- Preparing for Professional Community Practices
- Request to provide an update of Public Liability Insurance
- Return to work for Managers and supervisors
- RTW Coordinator Training Food Safety Regulations and Law
- Rural Resource Planning
- Sale of Land for Non- Payment
- Sustainable Urban Communities
- VOC – Cut off Saw
- VOC – Edge Stihl
- VOC - Polesaw - Stihl
- VOC - Street Sweeper Scarab Plant 87
- VOC Angle Grinder
- VOC Glass Crusher
- VOC Hedger

Information Statement

Providing public access to official documents and records.

Information Requests

There were 0 requests for information under the provisions of the Freedom of Information Act for the 12 months to 30 June 2023.

Confidentiality Provisions

During the 2022/2023 financial year, the confidentiality provisions of s90(2) of the Local Government Act 1999 were used by Council a total of 27 times to consider matters in confidence. Matters considered in confidence in respect of s90(2)(a,b,d,h,j,k) are as follows:

Resolutions Passed	2022/2023
(a) Unreasonable disclosure of information concerning personal affairs of any person	3
(b) Commercial advantage or to prejudice the commercial position of Council	7
(d) Commercial information of a confidential nature (not a trade secret)	7
(h) Legal advice	2
(j) Divulge Information by public authority of official & would be contrary to the public interest	2
(k) Tenders for supply of goods	7
In Confidence	28

Council utilised the provisions of s90 of the Local Government Act 1999 on 28 occasions and of those confidentiality reports 28 retained in confidence as at 30 June 2023.

Internal Review of Council Decisions

In accordance with Section 270 of the Local Government Act 1999, Council has adopted procedures to review decisions of the council, its employees and other persons acting on behalf of council. There were nil reviews for request.

Auditor Remuneration

In accordance with Section 128(9) of the Local Government Act 1999, \$20,447 (Inc GST) for the audit of Council's 2022/2023 financial statements, which includes travelling costs.

Application of Competition Principles

Council does not operate any business activity that meets the criteria of Category One being business activities with an annual turnover in excess of \$2 million or employing assets in excess of \$20 million. Council does operate 2 business activities that are significant:

- Streaky Bay Foreshore Tourist Park
- Streaky Bay Visitor Centre

Council also provides a Community Bus. This is mostly used by the aged and disabled as a community service obligation, however the bus is made available for hire when not otherwise in use. Private works are undertaken by Council where there are no viable alternatives (local contractors) for the community to access.

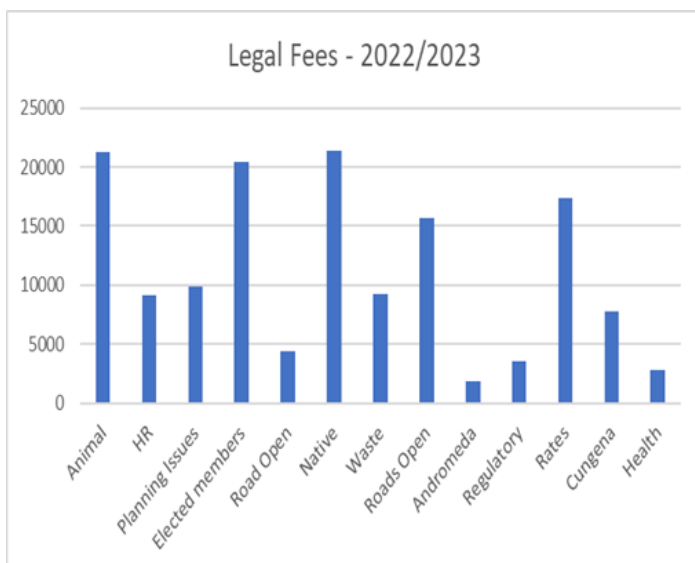
All Council business activities include checks for competitive neutrality. In setting fees and charges the Council has taken into account:

- Relevant Government legislation and policies;
- Community service obligations and impact on residents, ratepayers and visitors to the District of Streaky Bay and the allocation of Council resources and funds to reflect best value practices;
- The impact on competitors – actual and potential including employment, economic and regional development;
- The interests of consumers;
- Council Policies including the Council Contracts Tendering and Purchasing Policy which includes competitive tendering.

There were no complaints in 2022/2023 relating to the Council’s application of competitive neutrality.

Legal Fees

Council’s legal costs have continued to rise over the last three years. For the 2022/2023 year, Council’s costs were \$146,364.



Structure and Functions of the Council

Full Council

Full Council, consisting of two wards each with four Councillors from which a Mayor is elected, full Council is the decision-making body on all policy matters. Ordinary Meetings of the full Council are held on the third Tuesday of every month at 9:30am. Members of the public are welcome to attend.



Committees

Committees have been formed to discuss/administer Council and Community business. These Committees meet as required. Members of the public are welcome to attend.

The Committees are as follows: Council (s41) Committee

- Chief Executive Officer's Performance Review Committee
- Community Strengthening, Planning and Development Committee
- Finance and Risk Audit Committee
- Assets and Infrastructure Advisory Committee

Agendas and Minutes

Agendas of all Council and Committees are placed on public display no less than three days prior to those meeting. Minutes are placed on display within five days of the meeting. Public display includes hard copies at the Council Office and access on Council's website www.streakybay.sa.gov.au.

Delegations

The Chief Executive Officer and other officers have delegated authority from Council to make decisions on a number of specified administrative and policy matters. These in keeping with the legislative requirement:

- To determine policies to be applied by the Council in exercising its discretion and powers.
- To determine the type, range and scope of projects to be undertaken by the Council.
- To develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operation of the Council.

The Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken and the resources which are to be made available to undertake such works and services. Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

Services for the Community

Council considers the community's needs when assessing policies relating to services provided.

Advertising	Parking Control
Aged Care	Parks and Recreation Reserves
Airport	Public Cemeteries
Animal Control	Parking Bays
Boat Ramps	Playground Equipment
Business Use of Roads and Community Land	Planning & Building Controls
Caravan Dump Points	Public Amenities
Community Bus Provision	Road and Place Naming
Community Facilities	Recreation/Sporting Facilities
Community Libraries	Street Furniture
Community Land	Street Closure
Customer Service	Street Lighting
Cycle and Walking Paths	Street Tree Planting
Economic Development	Stormwater Management
Environment and Sustainability	Traffic Control and Management
Environmental Health	War Memorials
Foreshore Facilities	Waste Disposal and Recycling
Garbage Collection/Litter Bins	
Immunisation Programs	

Public Participation

Council Meetings

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

- Deputations – with the permission of the Mayor, a member of the public can address a Committee of the Council personally or on behalf of a group of residents.
- Presentations to Council – with prior notification and arrangement with the Mayor, a member of the public can address the Council on any issue relevant to Council.
- Petitions – written petitions can be addressed to the Council on any issue.
- Written Requests – a member of the public can write to the Council on any Council policy, activity or service.
- Elected Members – Members of the public can contact their elected members of Council to discuss any issue relevant to Council.



Public Participation

Community Consultation

The District Council of Streaky Bay has in place a Public Consultation Policy in which is mandated areas of the Local Government Act where public consultation is required.

In addition to this the District Council of Streaky Bay consults with local residents on other issues that are of a wide community interest, some examples of this were:

- Streaky Bay School Community Pool – community desire to have Council take over operation of the public opening times and the cost implications on Council associated with this.
- Wells Street Development – plans were taken out to community consultation twice to ensure community and key stakeholders were consulted and provided with opportunities to give feedback on the proposed plans.

The District Council of Streaky Bay consults with residents on particular issues that affect their neighborhood. Note - below are examples only:

- Meeting of Electors – all residents and electors are eligible to attend meetings to decide leasing arrangements for Council reserves by local community groups.
- Ward Forums – forums are held to allow residents to voice their views on any issues affecting their ward and the district.

Residents are notified of some Development Applications requiring the approval of Council. Several applications are exempted from Public Notification by the Planning, Development and Infrastructure Act 2016. When an application is publicly notified, residents can write to Council expressing their view within the public notification time frame before the decision is made.

Freedom of Information

Access to Council Documents

Documents Available for Inspection

The following documents are available for public inspection at the Council Office. All of the below are available on Council's Website www.streakybay.sa.gov.au. Members of the public may purchase copies of these documents and the charges are shown below:

Minutes Only - Annual	\$75.00
Minutes and Reports - Annual	\$150.00
Minutes Only - Monthly	\$6.50
Minutes and Reports - Monthly	\$12.50
The Policy Manual	.20 cents per page
The Corporate Plan	.20 cents per page
The Budget Statement	.20 cents per page
The Annual Report	.20 cents per page
The District Management Plan	.20 cents per page
Council By-laws	.20 cents per page
Annual Financial Statements	.20 cents per page
Supplementary Development Plan	.20 cents per page
Planning Application by Consent	.20 cents per page
Planning Application Register	.20 cents per page
Building Application Register	.20 cents per page
Register of Elected Members Allowances & Benefits	.20 cents per page
Register of Employees' Salaries, Wages & Benefits	.20 cents per page
Assessment Book	.20 cents per page
Register of Fees & Charges levied by Council	.20 cents per page

Other Information Request

Request for other information not included in Clause 4.1 will be considered in accordance with the Freedom of Information provisions of the Local Government Act 1999. Under the legislation, an application fee and search fee must be forwarded with the completed request form as provided by the Regulation No. 275 of 1991, unless the application is granted an exemption.

Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charges set out in Clause 4.1 apply. Forms are available at the Council Office.

Freedom of Information forms should be addressed to:

Freedom of Information Officer
District Council of Streaky Bay
Po Box 179, Streaky Bay SA 5680

Applications will be responded to as soon as possible within the statutory thirty days of Council receiving the properly completed Freedom of Information request form, together with the application and search fees.

Freedom of Information

Amendment of Council Records

A member of the public may gain access to council documents to make amendments concerning their personal affairs by making a request in accordance with the Local Government Act 1999. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.



Local Government Act 1999 Registers, Codes of Practice and Policies

Registers

- Accident/Incident Reporting
- Asbestos Register
- Boat Ramp Permit Register
- Burning Permits Register
- By-Laws Register
- Certificate of Titles Register
- Community Asset Register
- Community In-Kind Register
- Community Land Register
- Confidential Items Register
- Confined Space Register
- Council Seal Register
- Delegated Powers Register
- Electrical & RCD Test Register
- Expiations Register
- Fees and Charges Register
- Fire Extinguisher Register
- Footpath/Cafe Licence Register
- Grant Registers
- Gifts & Benefits Register
- Hazard Profile
- Hazardous/Dangerous Substance Register – MSD register
- I-Respond Emergency Support Register
- Key Register
- Members Register of Allowances and Benefits
- Members Register of Interests
- Motion Action Register
- Officers Register of Interest
- Officers Register of Remuneration
- Plant & Equipment Register
- Playgrounds Register
- Policy/Procedure Register
- Pre-Qualified Contractors Register
- Public Roads Register
- Risk Register
- Salary Register
- Tenders, Contracts & Expression of Interest Register
- Training Register
- Volunteer Register

Codes

- Code of Conduct for Council Employees
- Code of Conduct for Council Members
- Code of Practice for Access to Council and Council Committee Meetings and Council Documents
- Complaints Handling Procedure under Council Members Code of Conduct

Work Health & Safety – Overarching Documents

WHS & Return to Work Policy

- Workplace Return to Work Procedure

Hazard Management System

Hazard Management Policy

- Hazard Management Procedure
- Incident Reporting and Investigation Procedure
- Plant Procedure
- Workplace Inspection Procedure

Local Government Act 1999 Registers, Codes of Practice and Policies

Administration of the WHS Management System

WHS Administration Policy

- Planning and Program Development Procedure (Incorporating Management Review)
- WHS Corrective and Preventative Actions Procedure
- WHS Document Management Procedure
- WHS Induction and Training Procedure
- WHS Internal Audit Procedure

Communication And Consultation

Consultation and Communication Policy

- Consultation and Communication Procedure

WHS Contractor Management

WHS Contractor Management Policy

- Contractor Management Procedure

WHS Emergency Management

WHS Emergency Management Policy

- WHS Emergency Management Procedure
- First Aid Procedure

Hazardous Work

Hazardous Work Policy

- Asbestos WHS Procedure
- Confined Space Procedure
- Electrical Safety Procedure
- Excavation and Trenching Procedure
- Hazardous Chemicals Procedure
- Hazardous Manual Tasks Procedure
- Hot Work Procedure
- Isolation/Lockout Tag out Procedure
- Prevention of Falls Procedure
- Remote/Isolated Work Procedure
- WHS UVR & Inclement Weather Procedure
- Work Zone Traffic Management Procedure

Local Government (Elections) Act 1999

Campaign donation returns prepared by candidates.



Local Government Act 1999 Registers, Codes of Practice and Policies

Policies

- Accounting Policy
- Advertising Signage Policy
- Animal Management Plan
- Annual Business Plan and Budget Policy
- Asbestos Management Plan Policy
- Asset Management Policy
- Boat Launch Policy
- Booking Cancellation and Refund Policy
- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Cat Trap and Trapping Policy
- Cemetery Operating Policy
- Child and Young Safe Person Environment Policy
- Code of Conduct – Council Members
- Code of Practice – Access to Council Meetings and Documents
- Community Bus Hire Policy
- Complaints Handling Procedure Under Council Members Code of Conduct
- Council Emergency Management Policy
- Credit Card Policy
- Crossover, Road Verge & Driveway Policy
- Customer Service & Complaints Policy
- Customer Service Protocol
- Community Wastewater Management Scheme Customer Charter Policy
- CWMS Pricing Policy Statement
- Cross Over, Road Verge and Driveway
- Debt Collection Policy
- Digitisation and Disposal Temporary Source Records Policy
- Disposal of Land & Assets Policy
- Elected Members Records Management Policy
- Employee Code of Conduct
- Employee Assistance Program Policy
- Enforcement Policy
- Engineering Design Standards
- Fair Treatment Policy
- Financial Hardship Policy – Rates/CWMS
- Flexitime policy
- Fraud, Corruption, Misconduct and Maladministration Prevention Policy
- Freedom of Information Statement
- Gifts and Benefits Policy
- Grievance and Dispute resolution Policy
- Health, Wellbeing and Fit for Work Policy
- Higher Duties Policy
- Financial Hardship Policy
- Induction Policy
- Internal Financial Control Policy
- Internal Review of Council Decisions Policy (Requests for Services under Section 270 Policy)
- Internet and Email Policy
- Leases, Licences and Permits Policy
- Leave Management Policy
- Media Policy
- Memorial Policy
- Mobile Food vendor Policy
- Moveable Signs Policy
- Ombudsman Enquiry Policy
- Order Making Policy
- Pandemic Leave Policy
- Performance and Development Policy
- Performance Management Framework
- Personal Information Security Policy
- Private and Business Use of Road Reserves Policy
- Private Hire of Council Plant & Equipment Policy
- Private Works Policy
- Procurement Policy
- Prudential Management Policy
- Public Consultation Policy
- Public Gates and Grids Policy
- Public Interest Disclosure Policy
- Rate Rebate Policy
- Rating Policy
- Recruitment and Selection Policy
- Regional Assessment Panel Review of Decision
- Risk Management Framework
- Risk Policy
- Road & Place Naming Policy
- Rubble Pits and Royalties Policy
- Rural Property and Premise Addressing
- Streaky Bay Hall and Supper Room Hire Policy
- Sustainability and Environment Policy
- Training and Development Policy and Plan for Council Members
- Treasury Management Policy
- Tree Management Policy
- Uniform Policy
- Unmade Roads Development Policy
- Vegetation on Reserves Policy
- Volunteer Management Policy
- Waste Management Policy
- Working from Home Policy
- Workplace Bullying Harassment and Violence Policy



**Financial
Statements**

2022-2023



**Financial
Statements
2022-2023**

General Purpose Financial Statements

for the year ended 30 June 2023

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General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Financial Statements

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

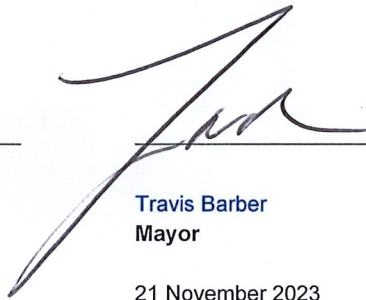
In our opinion:

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



Damian Carter
Chief Executive Officer

21 November 2023



Travis Barber
Mayor

21 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	4,550	4,224
Statutory charges	2b	114	99
User charges	2c	3,787	3,311
Grants, subsidies and contributions - operating	2g	3,724	3,328
Grants, subsidies and contributions - capital	2g	243	552
Investment income	2d	291	30
Reimbursements	2e	35	65
Other income	2f	89	95
Total income		12,833	11,704
Expenses			
Employee costs	3a	2,641	2,407
Materials, contracts and other expenses	3b	6,106	5,453
Depreciation, amortisation and impairment	3c	3,565	3,489
Finance costs	3d	83	90
Total expenses		12,395	11,439
Operating surplus / (deficit)		438	265
Physical resources received free of charge	2i	163	12
Asset disposal and fair value adjustments	4	(350)	(74)
Amounts received specifically for new or upgraded assets	2g	1,081	127
Net surplus / (deficit)		1,332	330
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	623	2,182
Total amounts which will not be reclassified subsequently to operating result		623	2,182
Total other comprehensive income		623	2,182
Total comprehensive income		1,955	2,512

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	10,318	9,271
Trade and other receivables	5b	1,179	759
Inventories	5c	377	959
Total current assets		11,874	10,989
Non-current assets			
Trade and other receivables	6a	67	93
Other non-current assets	6b	1,348	756
Infrastructure, property, plant and equipment	7	83,221	82,951
Total non-current assets		84,636	83,800
TOTAL ASSETS		96,510	94,789
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,830	2,065
Borrowings	8b	165	159
Provisions	8c	655	518
Total current liabilities		2,650	2,742
Non-current liabilities			
Borrowings	8b	1,875	2,040
Provisions	8c	492	469
Total non-current liabilities		2,367	2,509
TOTAL LIABILITIES		5,017	5,251
Net assets		91,493	89,538
EQUITY			
Accumulated surplus		31,398	30,066
Asset revaluation reserves	9a	60,095	59,472
Total council equity		91,493	89,538
Total equity		91,493	89,538

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2023				
Balance at the end of previous reporting period		30,066	59,472	89,538
Net surplus / (deficit) for year		1,332	–	1,332
Other comprehensive income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	623	623
Other comprehensive income		–	623	623
Total comprehensive income		1,332	623	1,955
Balance at the end of period		31,398	60,095	91,493
2022				
Balance at the end of previous reporting period		29,736	57,290	87,026
Net surplus / (deficit) for year		330	–	330
Other comprehensive income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	2,182	2,182
Other comprehensive income		–	2,182	2,182
Total comprehensive income		330	2,182	2,512
Balance at the end of period		30,066	59,472	89,538

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		4,540	4,257
Statutory charges		114	108
User charges		4,165	3,642
Grants, Subsidies and Contributions (operating purpose)		3,598	3,358
Investment receipts		291	30
Reimbursements		38	71
Other receipts		181	405
<u>Payments</u>			
Finance payments		(83)	(90)
Payments to employees		(2,734)	(2,389)
Payments for materials, contracts and other expenses		(6,731)	(6,071)
Net cash provided by (or used in) operating activities	11b	<u>3,379</u>	<u>3,321</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,081	127
Grants utilised for capital purposes		243	552
Sale of replaced assets		246	–
Sale of surplus assets		–	87
Sale of real estate developments		470	354
Repayments of loans by community groups		15	554
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(2,628)	(1,434)
Expenditure on new/upgraded assets		(1,663)	(1,407)
Net cash provided (or used in) investing activities		<u>(2,236)</u>	<u>(1,167)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from bonds and deposits		63	56
<u>Payments</u>			
Repayments of Borrowings		(159)	(153)
Net cash provided by (or used in) financing activities		<u>(96)</u>	<u>(97)</u>
Net increase (decrease) in cash held		1,047	2,057
plus: cash & cash equivalents at beginning of period		9,271	7,214
Cash and cash equivalents held at end of period	11a	<u>10,318</u>	<u>9,271</u>

Additional information:

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

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

Contents of the Notes accompanying the General Purpose Financial Statements

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District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

(2) The local government reporting entity

District Council of Streaky Bay is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 29 Alfred Terrace, Streaky Bay. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income recognition

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$1,900	\$2,164	-264
2021/22	\$2,855	\$2,233	+622
2022/23	\$3,113	\$2,410	+703

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

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

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

(5) Inventories

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

5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

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

6.5 Impairment

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

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

6.6 Borrowing costs

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(7) Payables**7.1 Goods & Services**

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(9) Employee benefits**9.1 Salaries, Wages & Compensated Absences**

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) 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 oncosts) 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.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) Provisions for reinstatement, restoration and rehabilitation

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(11) Leases

As Council does not have any leases liabilities or right of use Assets.

(12) 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.

(13) New accounting standards and UIG interpretations

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between and Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7))

(14) 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.

(15) Disclaimer

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

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	3,555	3,355
Less: mandatory rebates	(16)	(15)
Less: discretionary rebates, remissions and write-offs	(26)	(22)
Total general rates	3,513	3,318
Other rates (including service charges)		
Landscape levy	177	171
Waste collection	337	253
Community wastewater management systems	496	459
Total other rates (including service charges)	1,010	883
Other charges		
Penalties for late payment	27	23
Total other charges	27	23
Total rates	4,550	4,224
(b) Statutory charges		
Development Act fees	20	20
Town planning fees	40	28
Health and septic tank inspection fees	5	4
Animal registration fees and fines	29	31
Parking fines / expiation fees	8	-
Other licences, fees and fines	12	16
Total statutory charges	114	99
(c) User charges		
Cemetery Fees	19	24
Hall and equipment hire	5	7
Sundry	574	343
Caravan Park	2,979	2,737
Container Deposit Scheme	210	200
Total user charges	3,787	3,311

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

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	267	27
- Banks and other	22	1
- Loans to community groups	2	2
<u>Total investment income</u>	<u>291</u>	<u>30</u>
(e) Reimbursements		
Private works	7	27
Other	28	38
<u>Total reimbursements</u>	<u>35</u>	<u>65</u>
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	5	41
Rebates received	52	38
Sundry	32	16
<u>Total other income</u>	<u>89</u>	<u>95</u>
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	1,081	127
Total	<u>1,081</u>	<u>127</u>
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	243	552
Total Other grants, subsidies and contributions - capital	<u>243</u>	<u>552</u>
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	3,113	2,855
Roads to Recovery	470	470
Library and communications	1	2
Sundry	140	1
Total other grants, subsidies and contributions	<u>3,724</u>	<u>3,328</u>
<u>Total grants, subsidies and contributions</u>	<u>5,048</u>	<u>4,007</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
State Government	4,010	2,857
Commonwealth Government	968	1,149
Other	70	1
Total	<u>5,048</u>	<u>4,007</u>
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	3,113	2,855

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

Note 2. Income (continued)

Council received Local Roads and Community Grant Funding of \$298k, which was recognised in 2021/2022, and the amount has been expended in 2022/2023

Council received Local Roads and Community Grant Funding of \$551k, and is recognised in 2021/2022, and is expected to be spent 2023/2024

Council received Local Roads and Community Grant Funding of \$158k, and is recognised in 2022/2023 and is expected to be spent in 2023/2024.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	849	298
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other	(849)	–
Subtotal	(849)	–
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Transport Infrastructure	76	75
Recreation	360	476
Subtotal	436	551
Unexpended at the close of this reporting period	436	849
Net increase (decrease) in assets subject to conditions in the current reporting period	(413)	551
(i) Physical resources received free of charge		
Buildings and Structures	163	12
Total physical resources received free of charge	163	12

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		2,186	2,031
Employee leave expense		333	274
Superannuation - defined contribution plan contributions	17	211	182
Superannuation - defined benefit plan contributions	17	21	24
Workers' compensation insurance		64	67
Less: capitalised and distributed costs		(174)	(171)
<u>Total operating employee costs</u>		<u>2,641</u>	<u>2,407</u>
Total number of employees (full time equivalent at end of reporting period)		31	27
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		19	18
Bad and doubtful debts		1	4
Elected members' expenses		98	103
Election expenses		19	21
<u>Subtotal - prescribed expenses</u>		<u>137</u>	<u>146</u>
(ii) Other materials, contracts and expenses			
Contractors		4,119	3,602
Energy		425	322
Legal expenses		146	159
Levies Paid to Government - Landscape levy		172	168
Parts, accessories and consumables		415	389
Sundry		692	667
<u>Subtotal - Other material, contracts and expenses</u>		<u>5,969</u>	<u>5,307</u>
<u>Total materials, contracts and other expenses</u>		<u>6,106</u>	<u>5,453</u>

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	1,267	1,247
Infrastructure		
- Stormwater drainage	47	35
- CWMS	97	97
- Roadworks	1,677	1,679
- Footpaths and Kerbing	204	203
Plant and equipment	206	163
Furniture and fittings	67	65
Subtotal	3,565	3,489
Total depreciation, amortisation and impairment	3,565	3,489
(d) Finance costs		
Interest on loans	83	90
Total finance costs	83	90

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	246	–
Less: carrying amount of assets sold	(650)	(92)
Gain (loss) on disposal	(404)	(92)
(ii) Assets surplus to requirements		
Proceeds from disposal	–	87
Less: carrying amount of assets sold	–	(48)
Gain (loss) on disposal	–	39
Real estate development assets		
Proceeds from disposal	430	252
Less: carrying amount of assets sold	(376)	(273)
Gain (loss) on disposal	54	(21)
Net gain (loss) on disposal or revaluation of assets	(350)	(74)

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	228	155
Deposits at call	3,607	3,912
Short term deposits and bills, etc.	6,483	5,204
<u>Total cash and cash equivalent assets</u>	<u>10,318</u>	<u>9,271</u>

(b) Trade and other receivables

Rates - general and other	327	317
Accrued revenues	45	10
Debtors - general	509	143
GST recoupment	221	236
Prepayments	41	28
Loans to community organisations	36	25
Subtotal	<u>1,179</u>	<u>759</u>
<u>Total trade and other receivables</u>	<u>1,179</u>	<u>759</u>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13

(c) Inventories

Stores and materials	326	492
Real estate developments	51	467
<u>Total inventories</u>	<u>377</u>	<u>959</u>

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

Note 6. Non-current assets

\$ '000	2023	2022
(a) Trade and other receivables		
Receivables		
Loans to community organisations	67	93
<u>Total financial assets</u>	<u>67</u>	<u>93</u>
(b) Other non-current assets		
Capital work in progress	1,348	756
<u>Total other non-current assets</u>	<u>1,348</u>	<u>756</u>
Other disclosures		
Real estate developments - current and non-current		
(Valued at the lower of cost and net realisable value)		
Residential	51	–
Industrial and commercial	–	467
<u>Total real estate for resale</u>	<u>51</u>	<u>467</u>
Represented by:		
Acquisition costs	51	467
<u>Subtotal</u>	<u>51</u>	<u>467</u>
Total real estate of resale	<u>51</u>	<u>467</u>
Apportionment of real estate developments		
Current assets	51	467

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22				Asset movements during the reporting period						as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Other Movements (details....)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	17,078	120	–	17,198	382	–	–	–	–	–	17,078	502	–	17,580
Buildings and other structures	2	4,020	16	(2,785)	1,251	–	–	–	(108)	–	–	4,021	16	(2,893)	1,144
Buildings and other structures	3	36,700	3,746	(20,278)	20,168	105	450	(33)	(1,159)	–	–	36,631	4,301	(21,402)	19,530
Infrastructure															
- Stormwater drainage	3	2,767	206	(762)	2,211	–	–	–	(47)	–	623	3,671	–	(884)	2,787
- CWMS	3	8,152	68	(2,970)	5,250	–	17	–	(97)	–	–	8,145	85	(3,059)	5,171
- Roadworks	3	46,828	1,949	(23,389)	25,388	372	1,403	(319)	(1,677)	–	–	45,589	3,724	(24,145)	25,168
- Footpaths and Kerbing	3	11,623	32	(2,697)	8,958	4	6	(10)	(204)	–	–	11,600	42	(2,888)	8,754
Plant and equipment		–	3,071	(1,260)	1,811	–	912	(288)	(206)	–	–	–	3,429	(1,199)	2,230
Furniture and fittings		–	1,107	(592)	515	102	94	–	(67)	–	–	–	1,303	(659)	644
Landfill		–	201	–	201	12	–	–	–	–	–	–	213	–	213
Total infrastructure, property, plant and equipment		127,168	10,516	(54,733)	82,951	977	2,882	(650)	(3,565)	–	623	126,735	13,615	(57,129)	83,221
Comparatives		109,690	14,120	(42,405)	81,405	1,053	1,822	(35)	(3,489)	120	2,182	127,168	10,516	(54,733)	82,951

District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Valuation of Infrastructure, Property, Plant & Equipment

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on 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.

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.

There is no known market for buildings, infrastructure and other assets. These assets 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.

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	2,000
Other Plant & Equipment	2,000
Buildings - new construction/extensions	10,000
Park & Playground Furniture & Equipment	3,000

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Road construction & reconstruction	10,000
Paving & Footpaths, Kerb & Gutter	5,000
Stormwater, Pipes, Drains & Culverts	5,000
Community Waste Water Infrastructure	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 rep

Plant, Furniture & Equipment

Office Furniture	3 to 15 years
Vehicles and Road-making Equipment	3 to 25 years
Other Plant & Equipment	3 to 20 years

Building & Other Structures

Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	20 to 40 years
Playground Equipment	15 to 20 years
Benches, Seats, etc	10 to 25 years

Infrastructure

Sealed Roads - Surface	20 to 25 years
Sealed Roads - Structure	100 years
Unsealed Roads	12 to 33 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	20 to 50 years
Drains and Culverts	50 to 100 years
Reticulation Pipes - PVC	70 to 80 years
Pumps & Telemetry	20 to 25 years

Land

- Basis of valuation: Fair Value
- Date of valuation: 30 June, 2019, applying from 01 July 2019, adopted by Council on 5 March, 2020.
- Valuer: AssetVal Pty Ltd.

Buildings & Other Structures

- Basis of valuation: Fair Value. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 30 June, 2019, applying from 01 July 2019, adopted by Council on 5 March, 2020.
- Valuer: AssetVal Pty Ltd,

Infrastructure

Roads

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology has been determined by Council Officers and Tonkins Consulting Pty Ltd . All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2021.
- Valuer: Tonkins Consulting Pty Ltd.

Footpath and Kerbing

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology has been determined by Council Officers and Tonkin Consulting. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2021.
- Valuer: Tonkins Consulting Pty Ltd.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Community Waste Management Systems

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology applied by Council Officers has been independently reviewed. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2017.
- Valuer: Gayler Professional Services.
- An updated valuation will be undertaken in 2023/2024

Stormwater Drainage

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology has been determined by Council Officers and Tonkin Consulting. All acquisitions made after the respective dates of valuation are recognised at cost.
- Date of valuation: 1 July 2022
- Valuer: Tonkins Consulting Pty Ltd

Plant & Equipment

- Plant and Equipment assets are recognised on a cost basis.

Furniture & Fittings

- Furniture and Fitting assets are recognised on a cost basis.

Note 8. Liabilities

\$ '000	2023	2023	2022	2022
	Current	Non Current	Current	Non Current
(a) Trade and other payables				
Goods and services	1,064	–	1,092	–
Payments received in advance	349	–	526	–
Accrued expenses - employee entitlements	27	–	120	–
Accrued expenses - other	11	–	11	–
Deposits, retentions and bonds	379	–	316	–
Total trade and other payables	1,830	–	2,065	–

(b) Borrowings

Loans	165	1,875	159	2,040
Total Borrowings	165	1,875	159	2,040

All interest bearing liabilities are secured over the future revenues of the Council

(c) Provisions

Future reinstatement / restoration, etc	–	474	–	447
Employee Entitlements-LSL (including oncosts)	318	18	265	22
Employee Entitlements-AL (including oncosts)	337	–	253	–

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

Note 8. Liabilities (continued)

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
<u>Total provisions</u>	<u>655</u>	<u>492</u>	<u>518</u>	<u>469</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset revaluation reserve						
Land	15,835	–	–	–		15,835
Buildings and other structures	16,433	–	–	–		16,433
Infrastructure						
- Stormwater drainage	1,294	623	–	–		1,917
- CWMS	3,985	–	–	–		3,985
- Roadworks	18,820	–	–	–		18,820
- Footpaths and Kerbing	3,105	–	–	–		3,105
Total asset revaluation reserve	59,472	623	–	–		60,095
Comparatives	57,290	2,182	–	–		59,472

\$ '000	as at 30/06/22		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23	
	Opening Balance					Closing Balance	
(b) Other reserves							
Community Waste Management Systems	2,280	565	(228)	–			2,617
Waste Reserve	–	1,955	(2,129)	–			(174)
Total other reserves	2,280	2,520	(2,357)	–			2,443
Comparatives	2,029	463	(212)	–			2,280

Purposes of reserves

Asset revaluation reserves

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).

Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	10,318	9,271
Balances per Statement of Cash Flows		10,318	9,271
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		1,332	330
Non-cash items in income statements			
Depreciation, amortisation and impairment		3,565	3,489
Non-cash asset acquisitions		(163)	(12)
Grants for capital acquisitions treated as investing activity		(1,324)	(679)
Net (gain)/loss on disposals		350	74
		3,760	3,202
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(409)	(75)
Net (increase)/decrease in inventories		166	(256)
Net increase/(decrease) in trade and other payables		(298)	378
Net increase/(decrease) in other provisions		160	72
Net cash provided by (or used in) operations		3,379	3,321
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	2i	163	12
Amounts recognised in income statement		163	12
Total non-cash financing and investing activities		163	12
(d) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		57	30
LGFA cash advance debenture facility		598	598

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Administration	5,773	5,291	1,789	1,665	3,984	3,626	1,949	1,355	12,569	10,855
Business	3,627	3,241	2,767	2,524	860	717	–	–	13,412	13,731
Community	144	124	393	330	(249)	(206)	36	1	1,338	1,296
Culture	110	11	347	189	(237)	(178)	13	2	2,214	2,575
Economic Development	94	10	734	478	(640)	(468)	81	–	803	863
Environment	881	735	1,742	1,528	(861)	(793)	11	–	3,954	3,302
Recreation	234	570	1,081	1,082	(847)	(512)	158	477	21,371	20,873
Regulatory Services	102	94	257	263	(155)	(169)	–	–	–	5
Transport	1,500	1,512	3,058	3,221	(1,558)	(1,709)	1,476	1,493	36,927	37,598
Other NEC	368	116	227	159	141	(43)	–	–	3,922	3,691
Total Functions/Activities	12,833	11,704	12,395	11,439	438	265	3,724	3,328	96,510	94,789

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Caravan Parks & Camp Grounds, Development of Land for Resale, Private Works, Sewerage/CWMS.

Community services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control — Health, Immunisation, Other Health Services, Community Support, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities, Cemeteries, Public Conveniences, Car Parking — non-fee-paying, and Other Community Amenities.

Culture

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

Economic development

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

Environment

Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities — Outdoor, Swimming Centres — Outdoor, and Other Recreation.

Regulatory services

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

Transport

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

Council administration

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

District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 0.53% and 4.35% (2022: 0.30% and 1.05%). Short term deposits have an average maturity of 60 days and an average interest rate of 4.2% (2022: 60 days and 0.65%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and 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 0.48% (2022: 0.43%). 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 and 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 and conditions:

Unsecured, and do not bear interest. 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 and 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.

District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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 and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - interest bearing borrowings**Accounting Policy:**

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3.9% and 4.2% (2022: 3.9% and 4.2%).

Carrying Amount:

Approximates fair value.

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	10,318	–	–	10,318	10,318
Receivables	813	57	10	880	878
Total financial assets	11,131	57	10	11,198	11,196
Financial liabilities					
Payables	1,481	–	–	1,481	1,481
Current borrowings	243	–	–	243	165
Non-current borrowings	–	922	1,357	2,279	1,875
2022					
Financial assets					
Cash and cash equivalents	9,271	–	–	9,271	9,271
Receivables	414	75	20	509	507
Total financial assets	9,685	75	20	9,780	9,778
Financial liabilities					
Payables	1,539	–	–	1,539	1,539
Current borrowings	243	–	–	243	159
Non-current borrowings	–	939	1,583	2,522	2,040

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

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

Note 13. Financial instruments (continued)

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
\$ '000	2023	2022	2023	2022
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	3.90%	2,040	3.90%	2,199
		<u>2,040</u>		<u>2,199</u>

Net fair value

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

Risk exposures

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

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

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

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
---------	------	------

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Buildings	38	53
Infrastructure	768	96
	<u>806</u>	<u>149</u>

These expenditures are payable:

Not later than one year	806	149
	<u>806</u>	<u>149</u>

District Council of Streaky Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus	3.4%	2.3%	2.3%
Total operating income			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities	(51)%	(42)%	(33)%
Total operating income			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus	(2.2)%	(3.2)%	0.5%
Total operating income			
Adjustments to Ratios			
<i>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.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities	(35)%	(29)%	(34)%
Total operating income			
3. Asset Renewal Funding Ratio			
Asset renewals	73%	62%	57%
Infrastructure and Asset Management Plan required expenditure			
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

Note 16. Uniform presentation of finances

\$ '000	2023	2022
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income		
Rates	4,550	4,224
Statutory charges	114	99
User charges	3,787	3,311
Grants, subsidies and contributions - capital	243	552
Grants, subsidies and contributions - operating	3,724	3,328
Investment income	291	30
Reimbursements	35	65
Other income	89	95
Total Income	12,833	11,704
Expenses		
Employee costs	2,641	2,407
Materials, contracts and other expenses	6,106	5,453
Depreciation, amortisation and impairment	3,565	3,489
Finance costs	83	90
Total Expenses	12,395	11,439
Operating surplus / (deficit)	438	265
Adjusted Operating surplus / (deficit)	438	265
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,628)	(1,434)
Add back depreciation, amortisation and impairment	3,565	3,489
Add back proceeds from sale of replaced assets	246	-
	1,183	2,055
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(2,093)	(1,659)
Add back amounts received specifically for new and upgraded assets	1,081	127
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	470	441
	(542)	(1,091)
Annual net impact to financing activities (surplus/(deficit))	1,079	1,229

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.5% in 2022/23; 10.0% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2022/2023) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Note 18. Interests in other entities

Council has no interest in any controlled entities, joint arrangements or associates.

Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

As reported in the Financial 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 the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 1,736 km of road reserves of average width 20 metres.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

2. Potential insurance losses

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

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

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

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 20. Events after the balance sheet date

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

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

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

Note 21. Related party transactions

Key management personnel

Transactions with key management personnel

Summary on who Key Management Personnel are here...

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.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, Allowances and Other Short Term Benefit	248	210
Total	248	210

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

Receipts from key management personnel comprise:

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

Contributions for Fringe Benefits Tax purposes	17	8
Rentals for Council property	14	12
Total	31	20

1 Member was part of a Business that received benefits of \$20.7k

1 Member was part of a Business that received benefits of \$3.6k

1 Members was part of a Business that received benefits \$1.8k

1 Member was part of a Business that received benefits of \$1k

1 Member was part of a Committee that received or may receive a benefit of \$52.3k

1 Member was part of a Committee that received or may receive a benefit of \$12.4k

1 Member was part of a Committee that received a benefit of less than \$1k

1 Member declared that he had family who was part of a business that received a benefit of \$2.4k

1 Member declared that he had submitted a Development Application for a rural shed

1 Member was part of a Committee that received \$1.5k in funding

Independent Auditor's Report

To the members of the District Council of Streaky Bay

Opinion

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

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

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH
DIRECTOR

21 November 2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF STREAKY BAY

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 2022 to 30 June 2023.

Basis for opinion

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

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

ASAE 3150 requires that we plan and 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
DIRECTOR**

21 November 2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

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

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



Damian Carter
Chief Executive Officer



Warwick Koster
Presiding Member - Finance and Risk Audit
Committee

Date: 8 November 2023

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Certification of Auditor's Independence

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

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



JIM KEOGH

DIRECTOR

DEAN NEWBERY

21 November 2023

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



WWW.EPLGA.COM.AU

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



Welcome to the
District Council
of **Elliston**

Author:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

pscott@eplga.com.au

Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

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

THE PRESIDENT'S REPORT

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

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

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

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

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

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

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

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

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

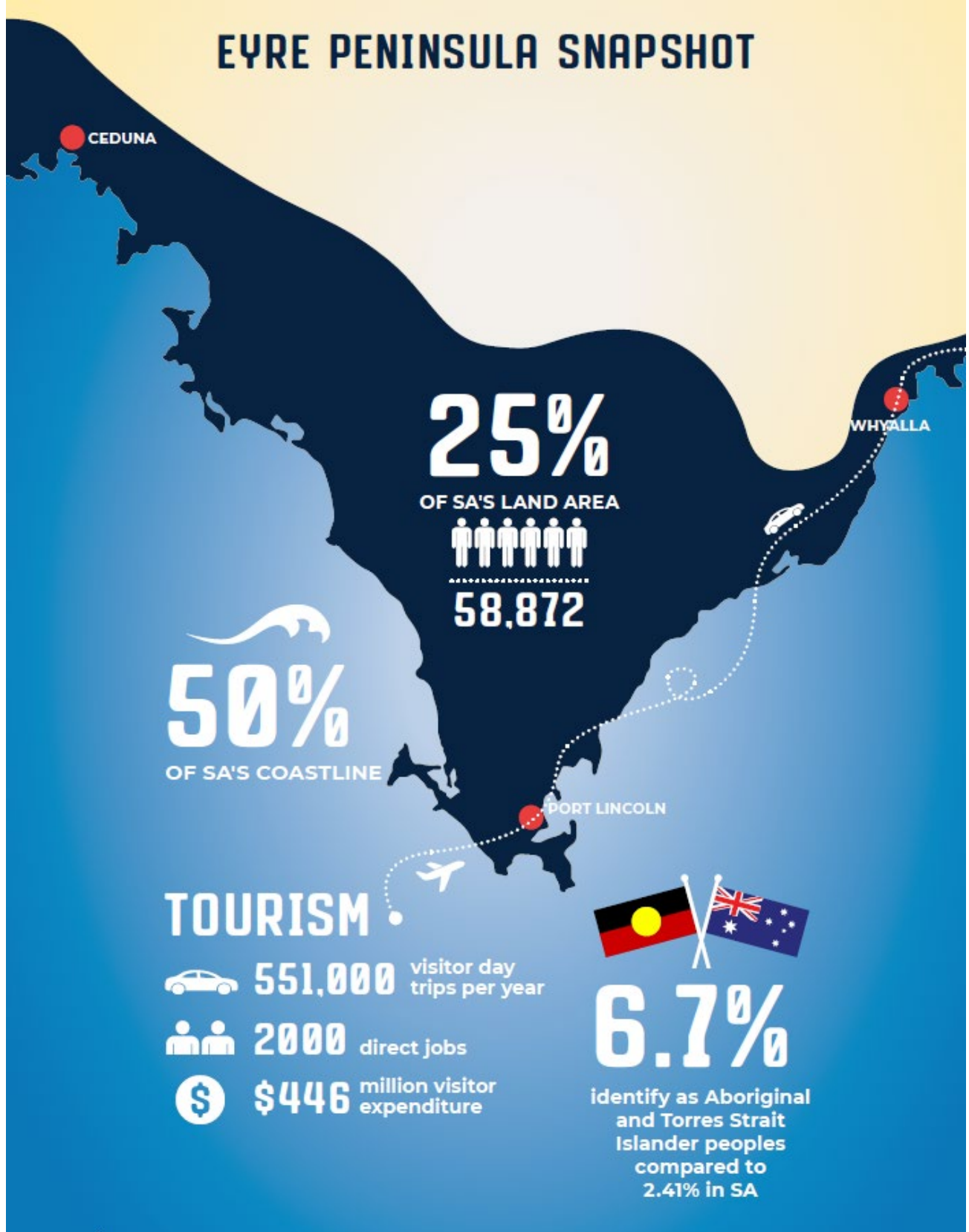
The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

EYRE PENINSULA SNAPSHOT





24%
OF SA'S BARLEY CROP

40%
OF SA'S WHEAT CROP



45%
OF SA'S IRON & STEEL
MANUFACTURING



82%

OF SA'S SEAFOOD
PRODUCT

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



33,353

LABOUR FORCE
POPULATION

CONTRIBUTES
\$4.05BN

TO SA'S GRP



JOBS BY SECTOR

3,494

Agriculture, forestry
and fishing

2,115

Healthcare and
social assistance

1,865

Manufacturing

VALUE OF
EXPORTS
PER SECTOR



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

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

MEMBER COUNCILS

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

EPLGA BOARD MEMBERS 2022/23

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

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

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

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

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

Zone Emergency Management Committee:

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

- City of Port Lincoln
- EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

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

Our Partners

South Australian Regional Organisation of Councils

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

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

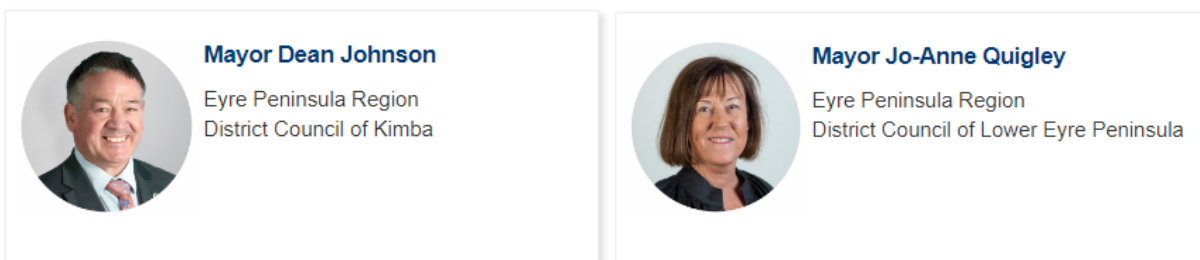
- Southern and Hills Councils
- Legatus Councils
- Eyre Peninsula
- Limestone Coast
- Murraylands and Riverland
- Spencer Gulf Cities

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



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

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



Local Government Association of South Australia

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

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

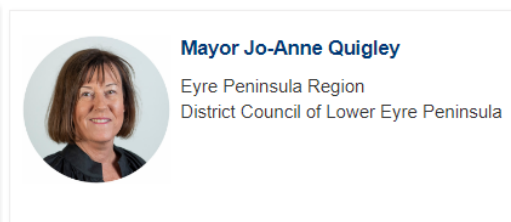
Members of the LGA Board of Directors include:

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



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

EPLGA representatives on LGA Board or Directors are:



LGA Annual General Meeting Adelaide Oval, Friday 28 October

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

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

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

President Dean Johnson update:

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



Mayor Dean Johnson
LGA President

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

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



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



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

2023 Australian Local Government Association National General Assembly

Nation Convention Centre Canberra

13-16 June 2023

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

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

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

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

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



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

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

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

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

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

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

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

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



Clinton Jury GAICD
Chief Executive Officer

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



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

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

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

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

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

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

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

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

[Landscape South Australia - Eyre Peninsula](#)



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

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

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

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

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



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



Eyre Peninsula Desalination Plant: Site Selection Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

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

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

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

SA Power Networks Community Advisory Board (CAB)

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

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

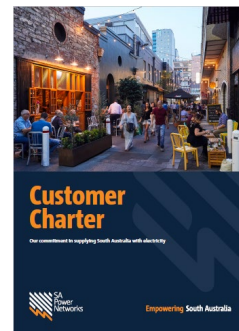
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

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

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

The Board regularly receives updates from working and reference groups:

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



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

Speakers to Panel include:

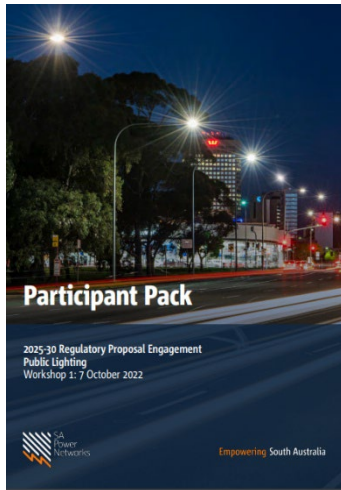
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



Public Lighting Working Group

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

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



Customer feedback includes the following key insights:

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

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

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

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

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

Updating the Eyre Peninsula Local Government Association Charter

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

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

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

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

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

In summary the following changes have been made:

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

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

2022-23 Special Local Roads Program –Outcomes

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

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

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

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

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

The objectives of the SLRP are to:

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

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

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

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

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

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

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

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

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

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

Successful SLRP outcomes for Eyre Peninsula:

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

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

Friday 17 March 2023

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

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

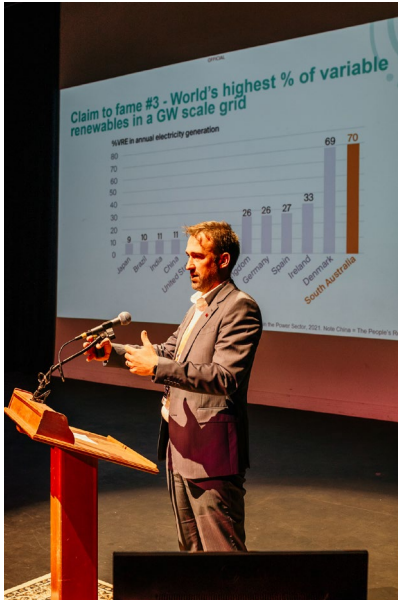
With a focus on the Eyre Peninsula region of South Australia, this conference will bring together industry leaders, researchers, and government to collaborate and innovate towards a sustainable future. The conference will feature keynote speakers, panel discussions, and networking opportunities to share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



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



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



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP
Chair



Dr Tom Nehmy -
Keynote. Healthy Minds



Sam Usher. Australian
Radioactive Waste Agency



Professor Andrew Beer.
UniSA



Michael Richardson.
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kelledy
Jones Lawyers



Greschen Brecker. H2EX



Matt Grant. Lower
Eyre Council



Richard Day. Office of Hydrogen Power SA



Michael Gunner. Fortescue Future Industries



Dr Catherine Grace. SA Space Industry Centre



Andrew Love. Australian Space Agency



Professor Matthew Gilliam. University of Adelaide



Darcey Watson. The Andy Thomas Space Foundation

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

Kelley Jones



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

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



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

Kelley Jones



Eyre Peninsula Strategic Regional Plan 2023-26

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Strategic Plan Working Group

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

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

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

Strategic Regional Plan (SRP) for Eyre Peninsula - Engagement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Eyre Peninsula Waste and Resources – Workshops and Strategy Development

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

EPLGA Waste to Resources Project - Objectives and Activities

Project Objectives:

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

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



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

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

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

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



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

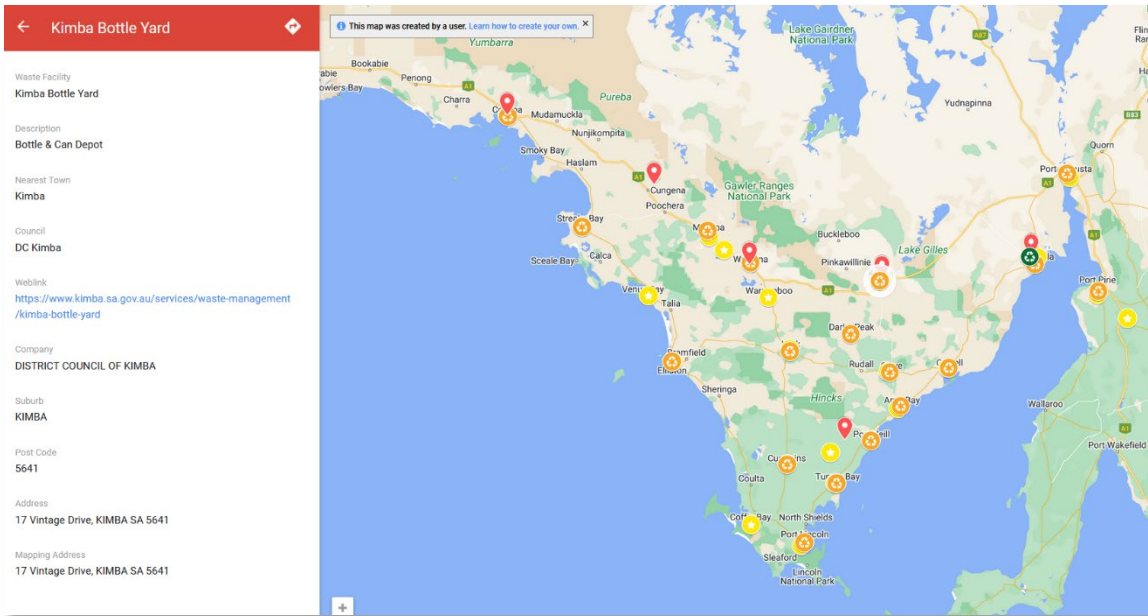


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

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

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

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

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

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

Stage 2 (September 2022-June 2023):

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

Key Developments:

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

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

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

Key Strategy Elements:

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



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

EPLGA Website updated

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



Eyre Peninsula Local Government Association

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



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

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

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

Android

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

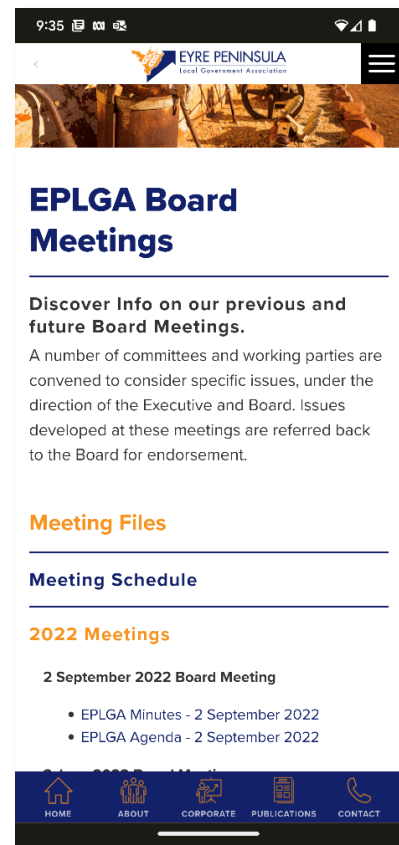
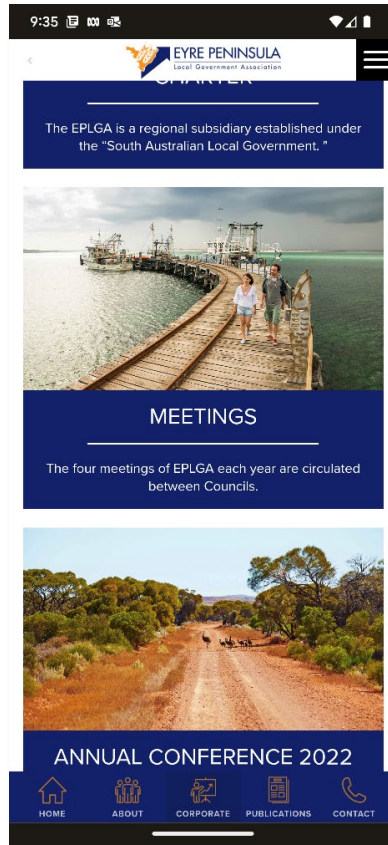
iPhone

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

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

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

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



Website: eplga.com.au

14th Australian Space Forum – opportunities for Eyre Peninsula

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

Some of the notable outcomes include:

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

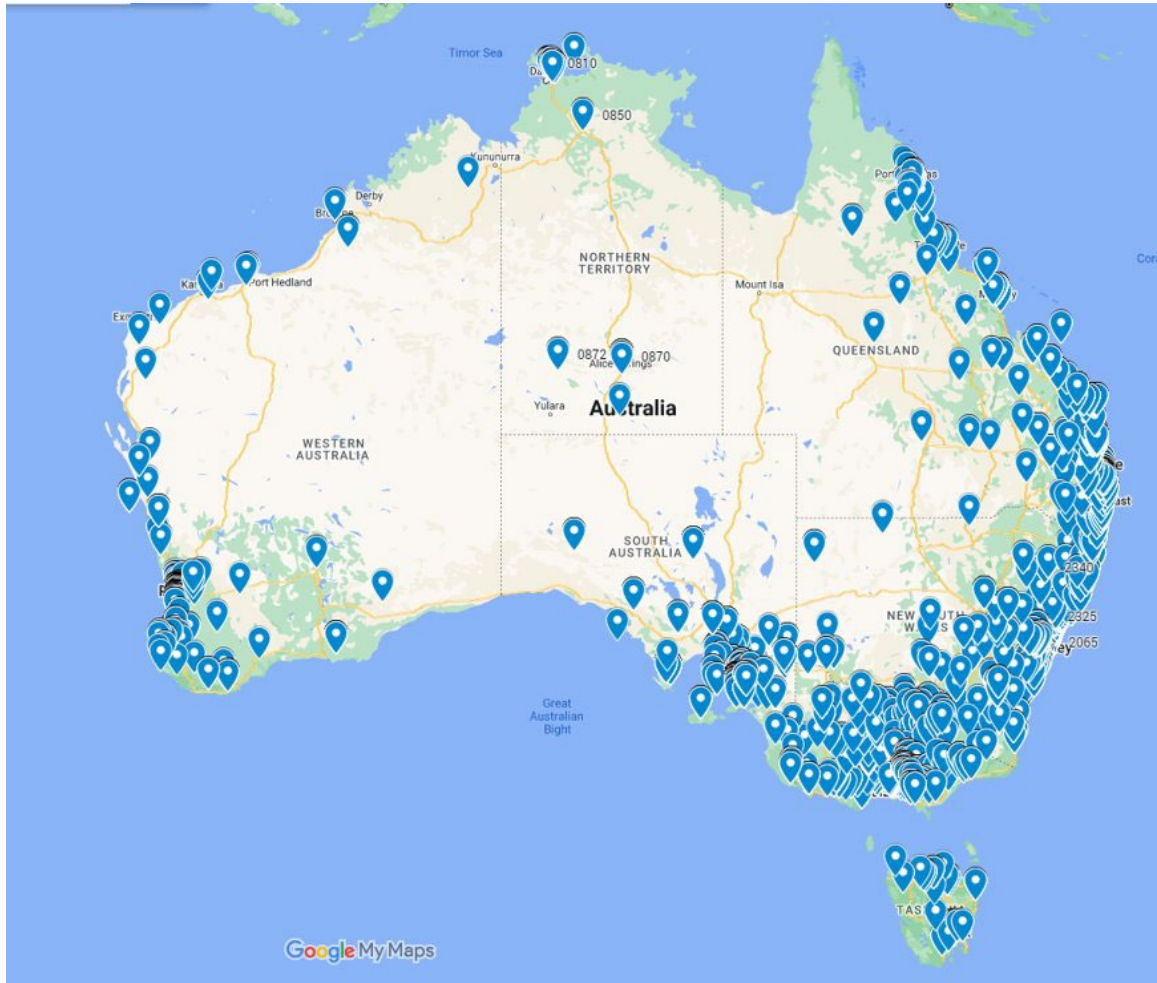


Figure 4. Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. [Google map link click here.](#)

Visitor Feedback

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

Digital Technology Impact

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

Media Coverage

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

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

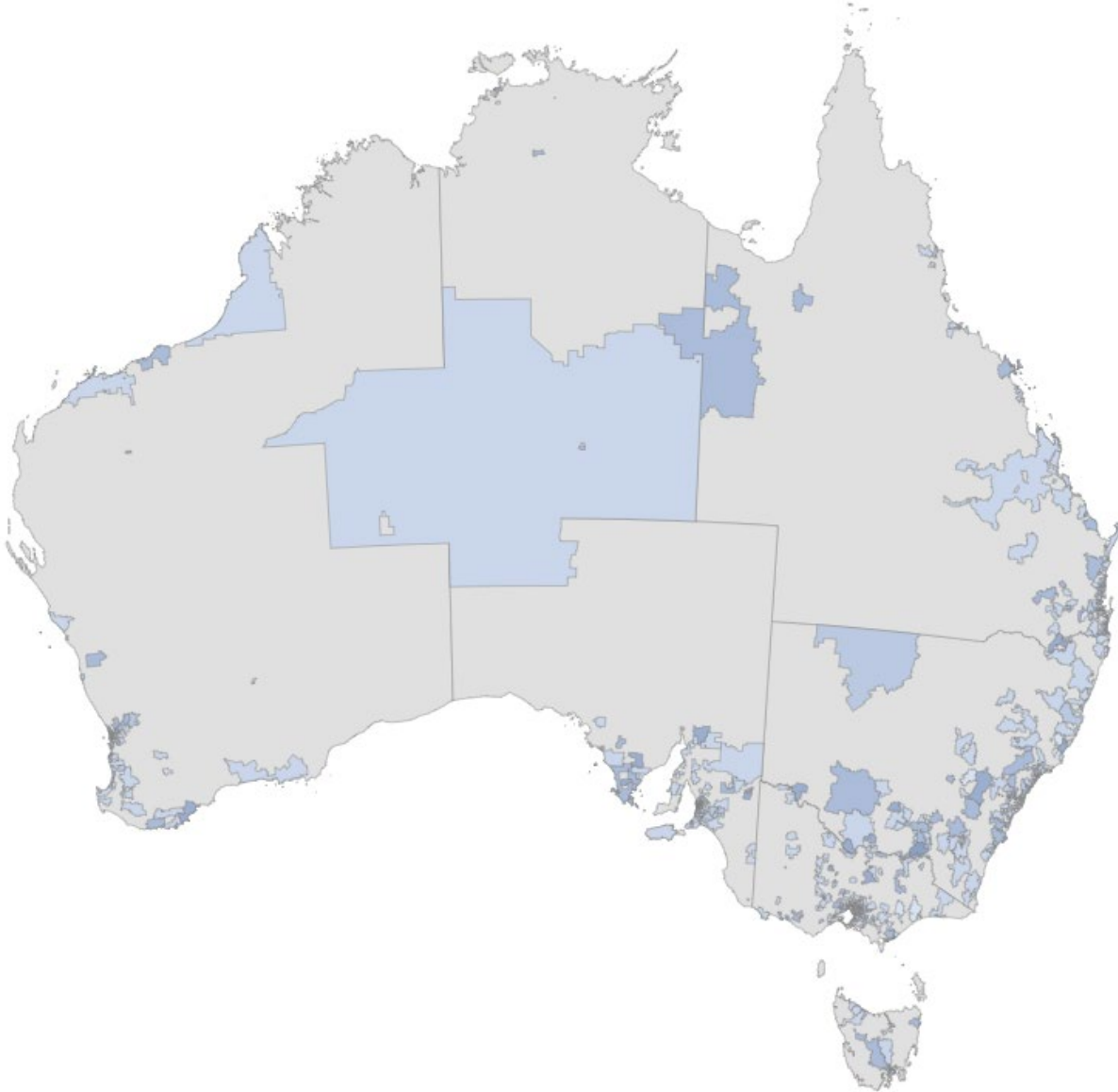
[Camping changes to protect environment - Eyre Peninsula Advocate](#)

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



Figure 5 Watch on [Youtube](#)

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



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

Eyre Peninsula LGA Annual Business Plan 2023-24

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

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

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

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

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

The EPLGA Purpose is to:

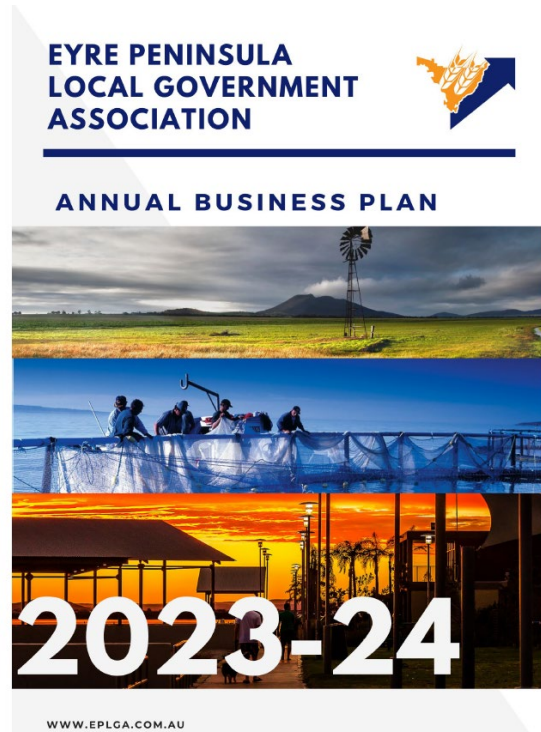
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
 - develop and/or contribute to the development, updating, and implementation of Regional Plans that address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

PREAMBLE – Annual Business Plan.

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

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

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



REPORT OF ACTIVITIES

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

SUMMARY OF OTHER ACTIVITIES

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

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

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

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

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

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

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

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

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

Strategic Actions

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

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

Goal Area 1.2 Governance

Core Activities

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

Comments:

Compliance met.

Strategic Actions

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

Comments:

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

Goal Area 1.3 Member Services

Core Activities

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

Comments:

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

Strategic Actions

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

Comments:

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

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

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

24 November 2023

Mr. Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sent via email: pscott@eplga.com.au

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Dean Newbery
ABN: 48 007 865 081

Dear Mr Scott

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

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

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

Our external audit report has recorded the following Qualification:

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

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

1. Financial Statements – Presentation & Format

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

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

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

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

2. Statutory Compliance – Association Budget

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

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

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

3. Audit Committee Exemption

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

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

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

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

4. Financial Internal Controls Policy

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

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

5. Electronic Funds Transfer Authorisation Controls

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

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

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

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

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

6. Purchasing and Tendering Policy

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

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

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

7. Gifts, Benefits and Hospitality Policy

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

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

8. Corporate Policy Register

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

9. General Journal Internal Controls

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

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

10. Leave Provision Calculation Methodology

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

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

11. Revenue Received in Advance (Unspent Funds)

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

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

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

12. Council Campsite Bookings

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

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

Conclusion

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

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

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

Yours sincerely
DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'Samantha Creten', with a stylized flourish at the end.

Samantha Creten
Director

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

Prepared by Complete Business & Accounting Services

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

Compilation Report

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

Compilation report to Eyre Peninsula Local Government Association.

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

The Responsibility of the Committee Member's

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

Our Responsibility

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

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

COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD

TROY DOUDLE

Dated: 27 November 2023

Income and Expenditure Statement

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

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

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

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

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

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

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

Assets and Liabilities Statement

Eyre Peninsula Local Government Association As at 30 June 2023

30 JUN 2023 30 JUN 2022

Assets

Current Assets

Cash and Cash Equivalents

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

GST Receivable

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

Total Current Assets 463,677 366,326

Non-Current Assets

Term Deposits

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

Plant and Equipment and Vehicles

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

Total Non-Current Assets 169,697 170,429

Total Assets 633,374 536,755

Liabilities

Current Liabilities

Accounts Payable 104,219 9,105

Bank Overdraft

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

ATO Integrated Client Account 1,438 (120)

PAYG Withholdings Payable - 4,356

Provisions

Provisions - Long Service Leave 11,553 7,875

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

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

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

Notes to the Financial Statements

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

1. Summary of Significant Accounting Policies

Basis of Preparation

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

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

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

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

Local Government Reporting Entity – Non-Conformance

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

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

Property, Plant and Equipment (PPE)

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

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

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

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

Impairment of Assets

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

Employee Provisions

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

Provisions

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

Cash on Hand

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

Accounts Receivable and Other Debtors

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

Revenue and Other Income

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

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

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

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

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

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

Goods and Services Tax (GST)

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

Financial Assets

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

Accounts Payable and Other Payables

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

Comparative Figures

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

Certificate By Members of the Board

Eyre Peninsula Local Government Association

For the year ended 30 June 2023

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

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

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


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

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

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

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

Dated: **23 / 11/2023**



Eyre Peninsula Local Government Association

Annual Financial Statements

for the year ended 30 June 2023

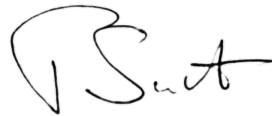
CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



.....
Dean Johnson
President



.....
Peter Scott
Executive Officer

Date: 24/11/2023

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Independent Auditor's Report

To the members of the Eyre Peninsula Local Government Association

Qualified Opinion

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

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

Basis for Qualified Opinion

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

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

24 November 2023

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Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

24 November 2023

Contact Us

For further information on the Annual Report please contact the Council Office:

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