



Annual Report

2022-2023

ACKNOWLEDGEMENT OF COUNTRY

Whyalla City Council acknowledge the Barngarla people as the traditional custodians of Whyalla and the surrounding region. We respect the Barngarla peoples spiritual relationship with their country, with land, sea and sky and acknowledge their Elders – past, present and future.



DISCLAIMER

Every effort has been made to ensure that the information contained within this Annual Report is accurate. No responsibility or liability can be accepted for any inaccuracies or omissions.

This document fulfils our obligations under the Local Government Act 1999 which stipulates that all councils must produce an Annual Report (relating to the immediately preceding financial year) to be prepared and adopted by Council on or before 30 November. Information within this report is as prescribed by the legislation and as per the Annual Report Guidelines provided by the Local Government Association of South Australia.

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Mayor + CEO's Message

Welcome to Whyalla City Council's Annual Report for 2022-23 (FY23).

This past year continued our focus on improving existing assets, while prioritising projects to prepare the city for the major change on our horizon, courtesy of once-in-a-generation developments such as hydrogen.

Our interactions with the State Government ramped up as we look to work together to ensure the best outcomes for the city, state and entire nation. Most importantly, this includes targeted liveability improvements and increased housing options that ensure people choose to relocate to Whyalla to live and work.

From a Council perspective, the key projects delivered or commenced in FY23 included:



COMPLETING OUR AIRPORT TAXIWAY AND RUNWAY SAFETY UPGRADE



INSTALLATION OF JUBILEE PARK CHANGEROOM FACILITIES

enabling us to cater for more regional sporting events



IMPLEMENTING NUMEROUS ASPECTS OF OUR CUTTLEFISH COAST PROJECT

including walking trails, campsite upgrades and wireless nodes



INSTALLATION OF MODULAR PODS AT THE FORESHORE

providing café and visitor information facilities and helping activate the area



RENEWAL OF AGEING BUILDING ASSETS

to improve their appearance and functionality, including waterproofing the HMAS Whyalla; lighting at Jubilee Park; painting the library and structural improvements at the Maritime Museum

Planning for major projects to be delivered in FY24 was also a focus, with some of the key examples including:



DELIVERY OF A NEW SURF LIFE SAVING CLUB

complete with community facilities – as well as nearby open space / water play components, as part of the Foreshore Master Plan



MAJOR UPGRADE OF OUR CHILD CARE CENTRE

aimed at bringing the facility up to modern standards and catering for more spaces



RENEWAL OF OUR RECREATION CENTRE

to improve water quality issues and ensure all parts of the facility are open



RENEWAL OF THE MARINA

including the boat ramp and carpark as well as dredging to improve boat access

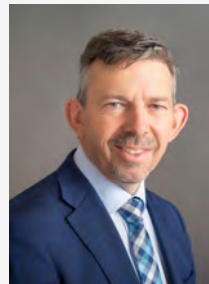
Thank you to our Council Members, employees and volunteers for their tireless work in ensuring we offer a high standard of service to our ratepayers and community.

The next year promises to be one of the most significant in our city’s history, seeing the start of our economy’s evolution, ensuring it is no longer reliant on a single industry, so we look forward to reporting on some of these major achievements in a year’s time.

Kind regards,



Mayor
Phill Stone



CEO
Justin Commons

Our City

WHYALLA IS MORE THAN JUST A PLACE TO VISIT – IT'S A CITY OF OPPORTUNITY THAT YOU'LL FALL IN LOVE WITH AND NEVER WANT TO LEAVE.

Whyalla helped build Australia through migration, mining, engineering and steelmaking; and is now poised to lead the nation's green industry revolution and climate change adaptation, spear-headed by major South Australian and Federal Government projects. These include a \$593m hydrogen power station, electrolyser and storage facility; a \$13b Port Bonython Hydrogen Hub; a \$1b Northern Water Supply project; and expected benefits from the \$2b Hydrogen Headstart Program.

To help attract and cater for the increased workforce required for these projects, we have already implemented a number of improvements, including a \$12m airport upgrade; construction of a brand-new, state-of-the-art \$100m Whyalla Secondary College; and improved our lifestyle attraction with a \$9m circular jetty – the only one of its kind in the southern hemisphere. There is still more to come, including a staged, \$20m family-friendly foreshore redevelopment – incorporating a \$4m investment in a new Surf Life Saving Club and café – as well as several State Government-led housing and liveability projects.

Our industry is underpinned by numerous education pathways across the city, starting with traineeships, apprenticeships and cadetships; and moving on to tertiary education, with our University of South Australia campus offering local students pathways to engineering, health and green industry careers.

And when all you want to do is play, the options are endless! People are flocking to Whyalla to see our Giant Australian Cuttlefish aggregation; ride our mountains; partake in endless water activities; soak up the peace and serenity of the nearby outback and northern coastline; and discover the largest illuminated circular jetty in the southern hemisphere.

Whyalla is a special location, where opportunity and resources meet in abundance alongside a city gifted with resilience, ingenuity and skill, poised to once again show the world what it's made of.

Head to whyalla.com/livinginwhyalla to discover more reasons to Unearth Your Next Step in whyalla.

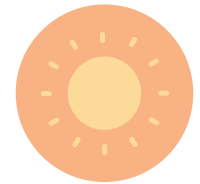
Livability Snapshot

Home to **21,244** residents

5.5% of our population are Aboriginal and Torres Strait Islander people

17.9% of our population were born overseas

14.5% of our population volunteer



300 days of sunshine a year



270mm of rainfall a year

\$1.28 billion gross regional product



SEIFA INDEX
883

11,311 DWELLINGS

COUNCIL AREA IS **1,000 km²**

ROAD NETWORK **353 km**

URBAN AREA IS **41.5 km²**

11,523 RATEABLE PROPERTIES

38% OF ADULTS COMPLETED HIGH SCHOOL

43% OF ADULTS HAVE A VOCATION OR HIGHER EDUCATION

45% OF THE POPULATION ARE AGED BETWEEN 25 AND 60

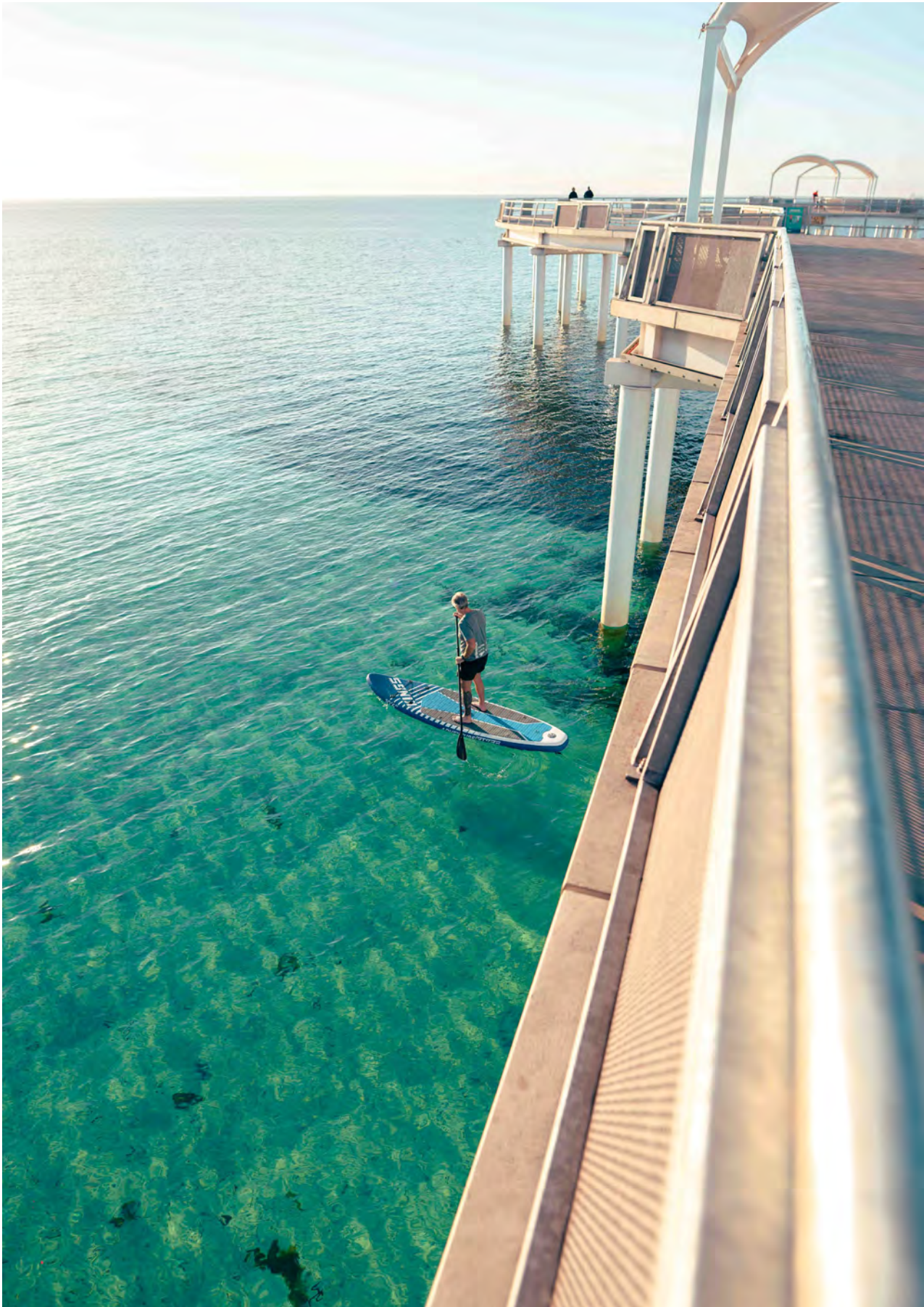
TOTAL OPERATING INCOME OF **\$39.4 MILLION**

TOTAL OPERATING EXPENDITURE OF **\$40.3 MILLION**

Our Planning Framework

The diagram below demonstrates how our plans connect to deliver on our Vision. Consistent with our commitment on delivering our plans, we consciously keep track of our progress and report back to our community through the plans and reports outlined below.






Our Leadership

Leadership of our City comes from both the Council Members and the Council's Executive Management Team. Working together, they make and implement decisions that impact on future plans for Whyalla and the lives and livelihoods of individuals, families, businesses and visitors to our City.

In 2022-23, Whyalla Council's leadership was comprised of:




Mayor
Phill Stone




Councillor
Bill
Simpson




Councillor
David
Knox




Councillor
Kathryn
Campbell



Councillor
Mark
Inglis



Councillor
Peter
Borda



Councillor
Peter
Klobucar



Councillor
Sharon
Todd



Councillor
Tamy
Pond



Councillor
Zia
Westerman

-
- Executive team below, from left to right - Jade Ballantine (Director City Growth), Kathy Jarrett (Director Corporate), Kristen Clark (Director Infrastructure), Justin Commons (Chief Executive Officer)

EXECUTIVE MANAGEMENT TEAM



Summary of Strategic Plan

GOALS

Unearth a bright future for Whyalla.

VALUES

- We Care
- We Work Together
- We're Committed
- We Own It

VISION

Whyalla will be a vibrant, attractive city offering the community a diverse range of sustainable economic, social, environmental and cultural opportunities.

OUTCOMES

- Confident, engaged and proud community
- Integrated education and training opportunities
- Attractive city
- Diverse economy
- Integrated health, disability and aged care services



OUR PEOPLE

Provide a range of services and facilities which promote a safe and engaged community, which is healthy, culturally and socially rich.



OUR PLACES

Protect our natural environment and enhance our built environment to ensure the environmental, social, physical and economic needs of the city are met.



OUR ECONOMY

Whyalla has a diverse and sustainable economy.



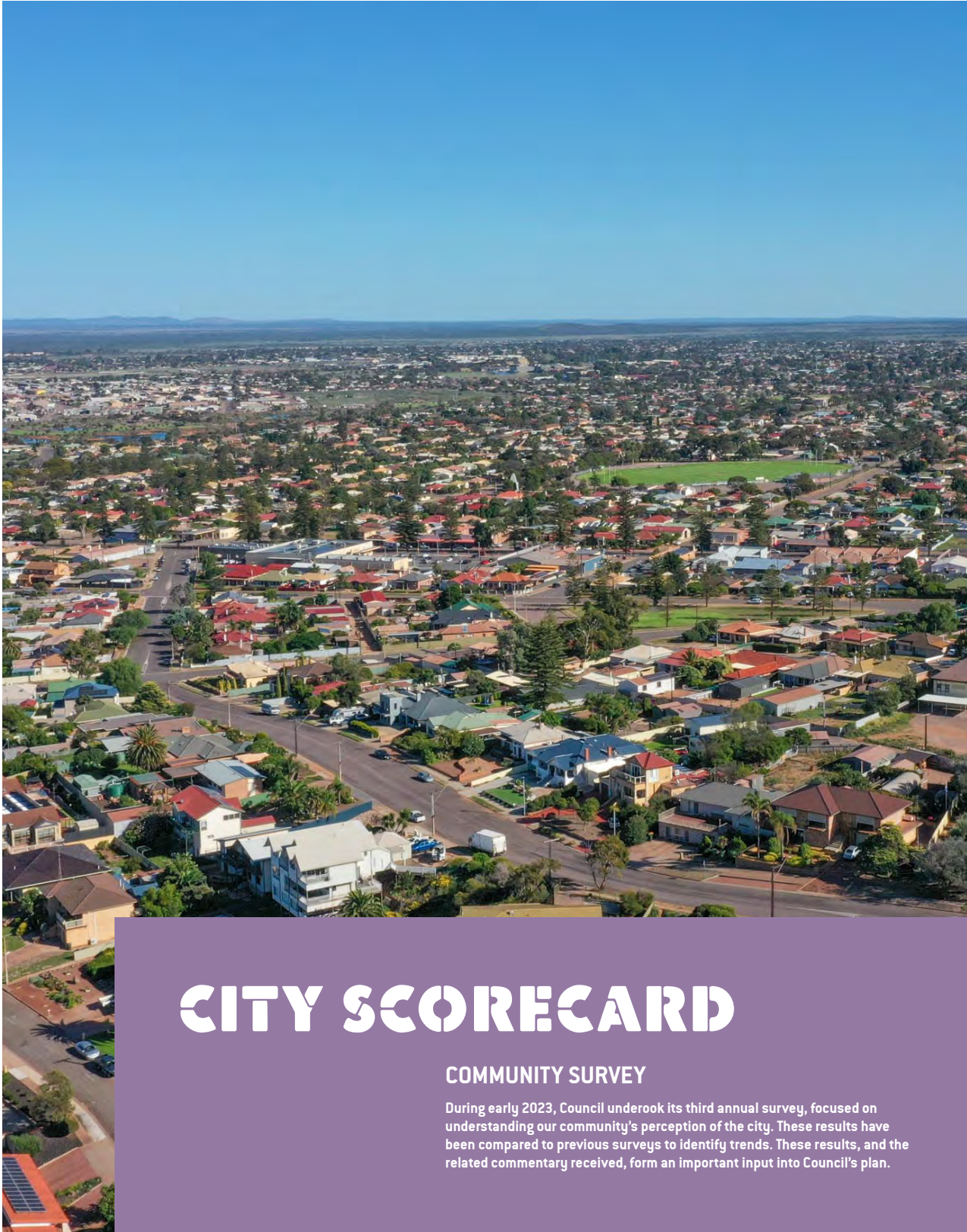
OUR IMAGE

Whyalla is well-respected and recognised as a community of strength, whose people have a bright, positive and sustainable future.



OUR LEADERSHIP

We are a City confident in its leaders.



CITY SCORECARD

COMMUNITY SURVEY

During early 2023, Council undertook its third annual survey, focused on understanding our community's perception of the city. These results have been compared to previous surveys to identify trends. These results, and the related commentary received, form an important input into Council's plan.

Community Perceptions

| SCORE – expressed in percentages (rounded and therefore resulting in slight variations in totals) | | Weighted Score -/5 | Trend |
|---|--|--------------------|-------|
| OUR PEOPLE – a safe and engaged community, which is healthy, culturally and socially rich | | | |
| Pride | Proportion who say they feel proud of Whyalla | 3.68 | ▬ |
| Safe, Healthy, Connected | Proportion who say they feel safe, healthy and connected to their community | 3.17 | ↓ |
| AVERAGE | | 3.43 | ▬ |
| OUR PLACES – protecting our natural environment and enhancing our built environment | | | |
| Attractive and creative city | Proportion who say they have great memories of Whyalla's parks, gardens, public buildings and infrastructure | 3.79 | ▬ |
| Activated | Proportion who say Whyalla's parks, gardens, public buildings and infrastructure are well used and reflect community needs | 3.43 | ↓ |
| Sustainable environment | We look after our natural environment, effectively protecting it for us now and for future generations | 3.34 | ↑ |
| AVERAGE | | 3.52 | ▬ |
| OUR ECONOMY – Whyalla has a diverse and sustainable economy | | | |
| Growing | New businesses in Whyalla | 3.27 | ↑ |
| Learning, working, staying | Higher education enrolments, higher education retention | 2.91 | ↓ |
| AVERAGE | | 3.09 | ↓ |
| OUR IMAGE – Whyalla is respected and recognised as a strong community with a bright, positive and long-term future | | | |
| Belonging | Would you recommend Whyalla as a place to live? (Net Promoter Score) | *-22 | ↓ |
| | Would you recommend Whyalla as a place to do business? (Net Promoter Score) | *-40 | ▬ |
| AVERAGE | | -31 | ▬ |
| OUR LEADERSHIP – we are a City confident in its leaders | | | |
| Strategic Accountable Engaged Modern | Proportion who say Council delivers value for the rate dollar | 2.67 | ↓ |
| | Proportion who are satisfied with Council services | 3.35 | ▬ |
| | Proportion who say it takes little effort to do business with Council | 3.25 | ↑ |
| | Proportion who are satisfied with their experience in dealing with Council | 3.29 | ↑ |
| | Proportion who say Council is engaging with residents, ratepayers, community groups, visitors | 3.08 | ▬ |
| | Proportion who actively participate in engagement | 3.05 | ▬ |
| | Proportion who say Council is exciting, modern and embracing change | 2.88 | ▬ |
| AVERAGE | | 3.09 | ▬ |

* Net Promoter Score (NPS) measures how likely respondents are to recommend something. NPS is a score between -100 and 100, and is calculated using the percentage of promoters minus the percentage of detractors.

Promoters are those who score 9 or above while detractors are those who score 6 or below, with the remainder being considered neutral.



ACHIEVEMENTS

Our People

| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|--|--|-----------------|
| OUR PEOPLE – a safe and engaged community, which is healthy, culturally and socially rich | | | |
| Website overhaul *1 | Redesign of the Council website will provide a more modern, user-friendly, customer-focused experience. | The process to identify the main issues with the current website has commenced. A working group has been formed to prioritise a staged approach to implementing updates. | ON TRACK |
| Playground Strategy *2 | Council will investigate whether the current model of many small community playgrounds is in line with community expectations, or if a small number of larger playgrounds would be a better fit. | Work on developing this plan is underway, with initial information to be presented to Council early in 2023/24 to help guide the process. | ON TRACK |
| Activating Whyalla *3 | Using modular pods to offer a cost-effective way to access contemporary facilities, while increasing flexibility to react to changing demand in the future. | Two of these spaces have been operating for over 6 months and have been transformational in the way services are delivered along our Foreshore. The third and final space has become operational and provides much more flexibility in the type of community space that is available in Whyalla. | ON TRACK |

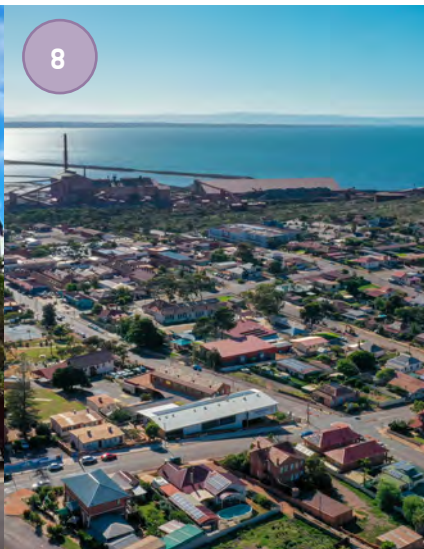
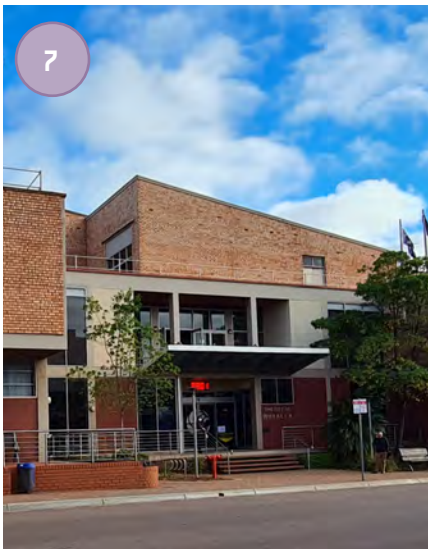


Our Places

| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|--|--|--------------|
| OUR PLACES – protecting our natural environment and enhancing our built environment | | | |
| Hard Waste Options *1 | Council is looking to investigate whether additional options for handling Hard Waste can be offered to the community in an economical and fair manner. | Council have requested information on what options can be considered to address illegal dumping in the city. | MINOR DELAYS |
| Jubilee Park Changerooms *2 | Delivery of upgraded facilities for Jubilee Park, that will increase the city's ability to be a regional hub for carnival competitions. | This project is complete, with the new changeroom open in late June. This provides much more flexibility in how sport can be delivered, not just at Jubilee Park but also across the city. | COMPLETED |
| Recreation and Sport Plan *3 | Develop a roadmap for recreation and sporting facilities in our city. | Ongoing discussions are being held with the State Government around the \$6 million committed during the election campaign to a Whyalla sporting precinct. The conditions around this funding is likely to impact the future direction of sports facilities in the city. | MINOR DELAYS |
| Review Building Assets *4 | Continue the review of Council's buildings and plan for their future use, as well as promotion of initiatives that revitalise non-council owned buildings. | Administration is investigating the possibility of developing a city transformation strategy that seeks to leverage Council's assets and land holdings to maximise commercial/public-private partnership opportunities. | MINOR DELAYS |
| Review Transport Assets *5 | Undertake a full condition rating and valuation of Council's road network as part of the 5-year cycle, including the unsealed network which has not received enough focus in the past. | All data collection had been completed on 30 June, with the final reports to be issued in early August, in line with normal process. | ON TRACK |
| Regional Waste *6 | Provide input into the development of a Regional Waste Strategy for the Eyre Peninsula, which may include the potential for Whyalla to become a regional hub. | Council cannot progress this item until the EPLGA are ready to do so. | ON HOLD |



| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|---|--|-----------------|
| OUR PLACES – protecting our natural environment and enhancing our built environment | | | |
| End of Life Buildings ^{*7} | A number of Council's buildings are coming to end of life and require a plan of action if they are not to be replaced. An allocation has been made for demolition over the next few years to allow a program of works to be developed, with the first buildings highlighted being: <ul style="list-style-type: none"> • Fauna Park • Ayliffe Street Depot • Civic Park Lunchroom | A plan has been developed internally, based on previous decisions of Council. Demolition work at the old Fauna Park has taken precedence, due to the poor condition of the buildings and the decision to change the use of this site. | ON TRACK |
| Housing ^{*8} | Whyalla is in need of significant urban renewal, with the current housing stock not ready to meet the needs of a growing population. This renewal requires both private and public sector investment and Council have an important role to play in ensuring the correct parties are brought to the table on this issue. | Significant advocacy around the issue of housing in Whyalla is actively being undertaken but has yet to gain much traction with the State Government. It is hoped that the recent approach to getting all relevant portfolios together in the same room, will begin to generate results. | ON TRACK |
| Liveability ^{*9} | Whyalla needs significant investment in a large number of public infrastructure projects, to ensure that the city is able to take advantage of the opportunities ahead. Council must advocate for external funding to ensure this can be achieved. | The upcoming announcement of a new funding stream from the Federal Government focused on Precinct Partnerships is in line with advocacy undertaken by Council over the last 18 months. The next step is to secure a funding commitment from the State Government, as this will be critical to turning this opportunity into a reality. | ON TRACK |



Our Economy

| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|---|---|---------------------|
| OUR ECONOMY – Whyalla has a diverse and sustainable economy | | | |
| Economic Development Plan * ¹ | Begin delivering on the Economic Development Plan with a focus on attraction of new industry, creating more jobs, underpinning the sustainability of local businesses, increasing the population, and growing the visitor economy. There is a strong link between these aspirations and the development of the hydrogen industry locally, so advocacy in this area needs to be a high priority. | Economic Development Strategy adopted. Implementation commenced with initial focus being on hydrogen development. Council is in discussion with the Eyre Peninsula RDA around the possibility of rejoining. | ON TRACK |
| Northern Coastline Masterplan * ² | Delivery of Cuttlefish Coast projects, to improve the value proposition of the tourism offering on the Northern Coastline. | This project has now been reimaged to factor in Native Title along the coastline, as well as the large increase in visitors to the cuttlefish dive site. The Point Lowly Cottages upgrade has commenced, with Council working closely with the State Government to progress other projects alongside its Port Bonython hydrogen developments. | MAJOR DELAYS |
| SANFL and Country Championships * ³ | This two-day carnival will be hosted by Whyalla for the first time in July and provides a great opportunity to capitalise on the city's top level oval facilities, including Bennett Oval which was recognised as the winner of the 2021 South Australian AFL Community Facility Project of the Year. | This event was delivered with great success, with very positive feedback received from the SANFL on the standard of the facilities. | COMPLETED |

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2



3



Our Image

| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|---|--|---|-----------------|
| OUR IMAGE – Whyalla is respected and recognised as a strong community with a bright, positive and long-term future | | | |
| Foreshore Masterplan *1 | Undertake detailed design for the first components to be delivered under the adopted Foreshore Master Plan, with a focus on improvements in liveability. | Focus has been on the Surf Life Saving Club development (including water splash area), Café and Visitor Information Centre Pods as well as park furniture. Continuing to also advocate for hotel development. | ON TRACK |
| Greening and Streetscapes *2 | Investment in greening of the city's open spaces has been identified as a high priority by the community. It involves the planting of 700 or more street trees each year. Council has allocated seed funding to initiate innovative programs to address this need, including considering youth employment opportunities. | McDouall Stuart Ave upgrade and revegetation works were completed as planned. Replacement of key parts of the irrigation system that are reaching end of life is being planned for the next few years. Significant additional rain for this year has meant that the additional resources allocated for beautification have been focused towards weed control. | ON TRACK |



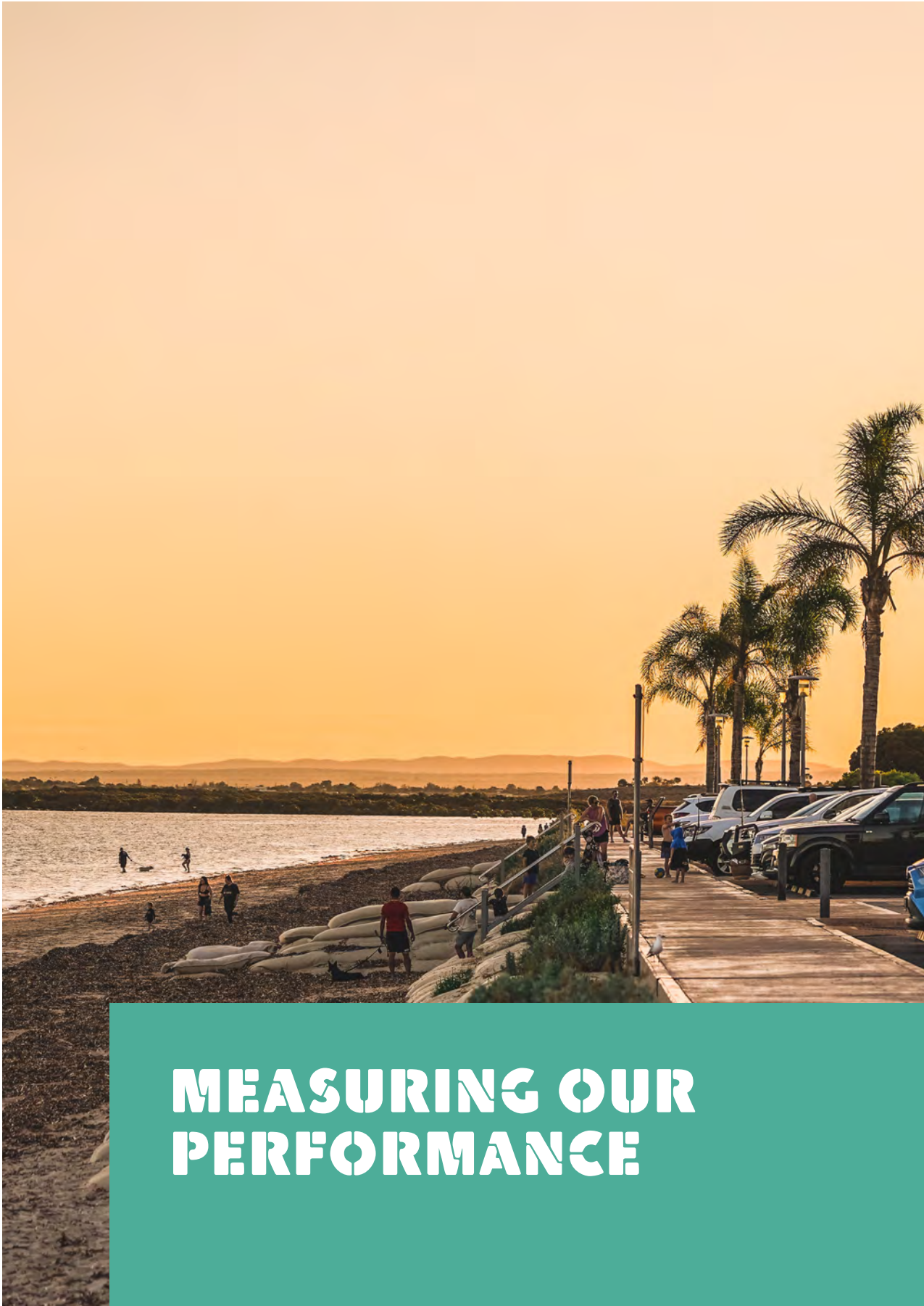
Our Leadership

| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|---|--|-----------------|
| OUR LEADERSHIP – We are a City confident in its leaders | | | |
| Local Government Reform *1 | The Statutes Amendment (Local Government Review) Act 2021 was assented to by the Governor on 17 June 2021. The implementation of the Review Act represents significant reform that present an opportunity for the local government sector to demonstrate excellence in leadership, governance, and administration, enhancing the value that councils provide their communities. | <p>Work has focused on rolling out an updated training program for Council Members and implementation of the new Behavioural Framework.</p> <p>New requirements around the Audit and Risk Committee don't come into effect until later in 2023, but the process undertaken to appoint the new committee ensured that Council was ready for this well before time.</p> <p>Council will be reviewed by ESCOSA later in 2023. There are some doubts about the value of the advice that will be received.</p> <p>A rating review will be undertaken in late 2023, to ensure that Council is ready to make the move to the use of Capital Values by the 2024-25 financial year.</p> | ON TRACK |
| Community Participation *2 | Increase levels of community participation through engagement. | <p>Two employees attended IAP2 training and will work with the leadership team on implementation of ideas for improvement.</p> <p>Held a community forum to enable residents to share their vision for the city's future.</p> <p>Increased responsiveness to Facebook posts has been a positive improvement in engaging with the community.</p> | ON TRACK |



| OBJECTIVE | PLANNED ACTIVITIES | PROGRESS TO DATE | TRACKING |
|--|--|---|--------------|
| OUR LEADERSHIP – We are a City confident in its leaders | | | |
| Customer experience *3 | Finalisation and implementation of a Customer Experience Framework for Council. | The framework has been completed and endorsed and implementation has commenced. Customer service request closures and inbound correspondence response rates continue to improve. | ON TRACK |
| Organisational Development *4 | With a performance management framework implemented, the training and development plan will align organisational and individual training and development needs. Key findings from the Uni SA Organisational Culture report will be actioned. | Training and Development plans have been developed, based on an in-depth training needs analysis. | ON TRACK |
| Information systems *5 | Develop a roadmap and commence staged implementation for modernised council systems. | This roadmap has been developed, with the review including a comprehensive review of current systems and a course of action for the future, focusing on customer-centric service delivery. A funding model for the future now needs to be developed, which will occur in the next financial year. | ON TRACK |
| Service reviews *6 | Ensure public value for all Council activities by developing a Service Review Framework. This will focus on identifying community need and achieving ongoing savings through improved efficiency and effectiveness. | This work has been tendered, with the preferred supplier to be appointed early in 2023/24. | MINOR DELAYS |





MEASURING OUR PERFORMANCE

Key Imperatives / Project Delivery

| KEY FOCUS AREA | MEASURE | PROGRESS | PERFORMANCE |
|---|-------------------------------------|---|---------------------|
| Deliver a master plan for the foreshore with a detailed first year plan identifying the elements to be delivered within the current budget levels for 2022/23 | On track against plans | Focus has been on Surf Life Saving Club development, water splash area and plaza area. A Growing Regions funding application to be submitted in 2023/24. Café and Visitor Information Centre Pods as well as park furniture installed. Continuing to also advocate for hotel development. | ON TRACK |
| A strategic 10 year plan identifying how the legacy issues council faces can be addressed - including operational processes, employee resources, budget and timelines required. | On track against plans | Legacy issues continue to be closed out progressively, with many of these now operationalised. | ON TRACK |
| Develop and commence implementation of an economic development strategy/ plan | On track against plans | Economic Development Strategy adopted. Implementation commenced with initial focus being on hydrogen development. | ON TRACK |
| Provide leadership and organisational resources to supporting region wide projects (e.g. Hydrogen Hub, EPLGA, Upper Spencer Gulf group) to attract state and federal funds & external partners | Feedback from external stakeholders | The EPLGA Shared Services initiative has resulted in an agreement for Whyalla to host Environmental Health Officer (EHO) services for Ceduna, Cleve, Franklin Harbour, Kimba, Streaky Bay and Wudinna from 2023/24. This will require the hiring of an additional EHO to be funded by these councils. Other options for shared services continue to be explored. Council was involved in a joint tender seeking a consultant to assist with the required rating review to make the move to rating by Capital Value, alongside the other 5 impacted councils on the Eyre Peninsula. As the largest impacted council, Whyalla probably could have undertaken this process alone, but thought it was important to be involved to achieve a better outcome for the smaller councils involved. Internal resources are being focused on the State Significant Projects that are underway, but further conversations need to be held on the actual level of resourcing required. | ON TRACK |
| Delivery of annual capital program | On track against plans | A number of medium to large projects have been completed this year or progressed as intended, including the Airport Runway and Taxiway Upgrade, the Airport Hydrant Upgrade, the Transport Renewal Program, the Jubilee Park Changeroom as well as a number of Building Renewal projects. A number of other projects have been delayed due to lengthy tender negotiations, or lack of market interest. Some of these are now underway or soon to start, such as the Point Lowly Cottages and the Childcare Centre Upgrade, while the Recreation Centre Upgrade will now be delivered differently and Broadbent Tce Stormwater was deferred as quotes received were 3 times the budget. Some of the Cuttlefish Coast works were deferred due to events outside of Council's control, while the Marina and Foreshore works are awaiting grant funding applications. | MINOR DELAYS |
| Delivery of initiatives outlined within the Annual Business Plan | On track against plans | Just over 75% of Strategic Initiatives are progressing as per the plan. The remaining items are mainly impacted by minor delays, with only one initiative being impacted in a major way, being the Northern Coastline Master Plan, which was separately reported to Council and beyond our control. | ON TRACK |

Financial and Asset Management

| KEY FOCUS AREA | MEASURE | PROGRESS | PERFORMANCE |
|--|---|--|---------------------|
| Performance against Council's adopted budget inclusive of savings | Financial results show improvement compared to adopted (or adjusted) budget | Results to end of June relatively consistent with third quarter budget review, however Council's result has deteriorated significantly since the adoption of the budget. Budget pressures have increased during the year due to electricity, waste collection/disposal, animal re-homing and the relocation to a new Civic site. Council's budget has no "fat" in it, so it is not possible to absorb these changes without impacting service delivery. Council's EOY results show a deterioration of \$900,000 compared to the original adopted budget, and this is actually \$1.8 million after removing the impact of a grant reallocated from capital. | NOT MET |
| Develop and present to Council options for restoring a surplus financial position by 2026/2027 | Options presented to Council | Modelling presented during 23-24 budget process show scenarios of improved revenue base due to development over the 10 year planning period. Sale of council owned land to State Government per Option Agreement established late 2022, together with additional rate revenue from hydrogen and residential development will significantly improve Council's financial position over the Long Term Financial Planning period. | ON TRACK |
| Develop and commence delivery of a service review program, ensuring effective and efficient delivery of Council services | Status of service reviews | Methodology for review developed and consultant to be engaged in early 2023/24 to undertake Internal Audits and Service Reviews. First review areas are in the process of being determined. | MINOR DELAYS |
| Conduct a review of Council assets and report to Council identifying options including but not limited to renewal, maintain or relinquish | On track against plans | Whytech Building sold to Outback Area Heath Services. 'Reimagining Council Facilities' workshopped multiple times with Councillors, but final plan for each building not finalised. Opportunity to engage a consultant to develop a city transformation strategy that seeks to leverage Council's assets and land holdings to maximise commercial or Public-Private Partnership opportunities was put on hold given budget limitations. | MINOR DELAYS |
| Finalisation and presentation of Council's Asset Management Plans | AMPs adopted by Council | Asset Management Strategy (AMS) in place - Over the past 4 years council data in its various asset management plans has improved to a point where the renewal spend is more consistent and asset lifecycles are a lot more accurate. The update of data has also enabled forward planning for various assets enabling a more effective allocation of Councils internal resources including budget. In line with the adoption of the 2023-24 Budget, Council adopted levels of service for each asset class as an Appendix to the AMS, ensuring that this document includes all necessary information. | COMPLETED |

Organisational Development & Performance

| KEY FOCUS AREA | MEASURE | PROGRESS | PERFORMANCE |
|---|---|---|------------------|
| Build organisational capacity: culture, leadership, training and development | Culture action plan developed and implementation commenced Leadership team established, and leadership program commenced Training and development plan developed and implementation commenced - Retention of senior management team; no loss in the next 18 months – 2 years " | Action plans developed. Leadership program for EMT commenced. Leadership program for Leadership group to commence soon. Training & Development Plans have been developed. One departure this financial year – Manager Community Development. A number of vacant manager/senior positions exist necessitating some further organisational realignment." | ON TRACK |
| Build organisational governance: implement local government legislative reform program, commence preparation for the 2022 local government election | Timely and efficient implementation of LG reform | Implementation of LG Reform completed in a timely, efficient and cost-effective manner. | COMPLETED |
| Implement agreed recommendations from external / independent reviews as required e.g. external & internal audit reports, governance health check | Timely and efficient implementation of recommendations from external / independent reviews | Progressing well – significant work program identified during WHS Audit. | ON TRACK |

Customer & Stakeholder Engagement and Experience

| KEY FOCUS AREA | MEASURE | PROGRESS | PERFORMANCE |
|--|--|--|------------------|
| Develop & commence implementation of a customer experience framework inclusive of standards and systems | Customer experience framework endorsed and implementation commenced | The framework has been completed and endorsed and implementation has commenced. | ON TRACK |
| Improve community engagement/ experience | Customer request closures, inbound correspondence response rate | Customer service request closures and inbound correspondence response rates continue to improve. At the time of reporting this year there have been 379 incoming customer requests with 302 closed/completed (79.6%). | ON TRACK |
| Build community leadership | Development and implementation of strategies to build community leadership | An agreement has been entered into with UniSA for an industry fellowship with a focus on building community leadership. The fellowship commenced in February and a further briefing will be provided to Council. | ON TRACK |
| Undertake annual community survey | Survey results show increased ratings year on year against annual community survey | The Community Survey is ordinarily undertaken in November/December each year, in 2022 the survey was deferred to the first quarter of 2023 due to the Council election. There was a record number of responses to the survey, ensuring that Council has a wealth of data to rely upon for decision making. | COMPLETED |



PROJECT DELIVERY

Projects Completed or Significantly Progressed

AIRPORT TAXIWAY AND RUNWAY SAFETY UPGRADE

These works significantly improve overall airport safety, by ensuring that the second runway has all-weather access and separating Royal Flying Doctor Services from other users on the apron area. Work commenced in February 2022 and was completed in December 2022. The work was planned to ensure that there was no impact on passenger flights arriving at or departing Whyalla.

TRANSPORT RENEWAL PROGRAM

This program includes roads sealing, kerbs and footpaths and is delivered on a three-year cycle, to ensure that Council achieves the best possible cost for these works. This is the first year of the current cycle and all works have been completed as expected. Kerbing works occur 6 months ahead of the sealing program, to achieve the best program efficiency. The previous program addressed a large backlog in required renewal works, but the network is now in relatively good condition and the current program is in line with long-term spending requirements.

CUTTLEFISH COAST PROJECTS

This project supports and develops a pristine and fragile coastline. Its vision will position Whyalla as a year-round destination valued for its environment, recreation and lifestyle experiences. Accommodating a diverse range of activities, it balances the value of the existing natural, cultural and environmental assets, and adds local economic value.

A number of components of this project are now complete, including the walking trails, Point Lowly toilets and minor campsite upgrades. Work on the Point Lowly cottage upgrades are progressing well and are expected to be completed in late 2023. Additionally, the installation of the access stairs at Black Point will be delivered early in 2023/24.

This project has now been reimagined to factor in Native Title along the coastline, resulting in some of the coastline campsite upgrades not proceeding at this time. Together with the unexpected increase in visitor numbers over the past 12 months, this has also led to a full redesign of the cuttlefish dive site carpark. These components have been deferred until a future year and will no longer be claimed from the current grant funding.



JUBILEE PARK CHANGEROOM

Delivery of upgraded facilities for Jubilee Park, including a changeroom that meets standards set by the AFL, have been completed. The facility will increase the city's ability to be a regional hub for carnival competitions, while also meaning that Jubilee Park can be activated more regularly by local sport such as soccer and football. The facility also increases access to public toilets during the Whyalla Show. The project was completed in June 2023, with an official opening held early in 2023/24. The project included co-funding from the Office of Sport and Recreation.



AIRPORT HYDRANT UPGRADE

As part of the upgrade of the Airport Terminal Building undertaken in previous years, it was identified that an upgrade to the hydrant system was required, to meet water pressure requirements for fire compliance at the site. Significant work was undertaken to ensure that this project could be delivered in the most efficient manner possible and keep project costs as low as possible. The works were completed in December 2022 and testing showed that all standards were met.

ACTIVATE WHYALLA MODULAR PODS

All three pods are now installed and the two at the foreshore have been activated for over six months, providing a café and visitor information services. The library pod has recently begun to be operated as a multi-use facility, with these functions to evolve over time.

STREET TREE REPLACEMENT PROGRAM

This program continued to ensure gaps within our street tree network are filled, with grant funding assisting to deliver a greening project for the northern entrance to the city on McDouall Stuart Avenue.



PLANT REPLACEMENT PROGRAM

While the availability of vehicles continues to improve, some long delays continue to be experienced, especially with the procurement of trucks. In the current year the following items were renewed:

Bitumen Patching Truck – order two years ago, Rubbish Truck, Skid Steer, Mower, nine fleet vehicles, five trailers.

The replacement of vehicles is important to ensuring the most efficient delivery of Council operations. Replacement schedules are designed to ensure the lowest life cycle costs of vehicles, taking into account trade in values.

BUILDING RENEWAL

A part of Council's ongoing management of building assets, required renewal projects were successfully delivered at the following sites:

- » HMAS Whyalla – Ongoing water proofing work
- » Old Airport Hangar, Keith Street – Structural improvements
- » Maritime Museum – Structural improvements and air conditioning
- » Library – Painting
- » Girl Guide Hall – Painting and flooring
- » Russell Street Hall – Roof
- » Alex Ramsay Community Hub – Roof and stormwater
- » Jubilee Park Pavilions – Lighting

Projects in the Planning Phase

SURF LIFE SAVING CLUB BUILDING

Council is working closely with Surf Life Saving SA to ensure that the delivery of this facility meets community expectations and needs, including a permanent café facility. Work is also being undertaken to ensure that open space components of the Foreshore Master Plan are delivered as part of this project, with the tender for design works underway at 30 June 2023. A funding bid will be submitted to the Federal Government's Growing Regions Program to allow for this significant project to progress.

CHILD CARE CENTRE UPGRADE

Council was successful in obtaining \$450,000 of matching funding towards the upgrade of our Child Care Centre. This funding is crucial in bringing this facility up to modern standards and allowing the centre to accommodate the capacity it is licenced for.

The works have been awarded and will be completed prior to the funding deadline of 30 June 2024.

RECREATION CENTRE RENEWAL

The proposed works will bring this vital community facility back to modern standards, starting with renewal works required to ensure that water quality is at the required level. Works were tendered but were outside of Council's allocated budget. Further work is being undertaken internally to ensure the scope of the works is appropriate and will then be retendered over the coming months.

WHYALLA MARINA RENEWAL

This project includes a number of components, including the boat ramp, swimming enclosure, marina dredging and resealing of the carpark. A funding bid has been submitted, with the outcome expected over the coming months. Detailed design has already been undertaken, so works can be tendered soon after this.

STORMWATER UPGRADES

Planning continues for a number of stormwater upgrades identified by Council's Stormwater Management Plan, including:

Valley One

This major project will address stormwater issues through the main catchment in the centre of town, around Civic Park. Design is now completed and the project will be staged in future budget cycles.

Broadbent and Newton Street

The project addresses known flooding issues in the south-east of the city. The works were tendered but due to supply issues in the construction industry, the works came in far in excess of cost estimates, which were independently sourced. It was decided to defer these works to a future year when market conditions may be more accommodating.

Levy Bank Extension

This project has now been designed and will be delivered in the future.

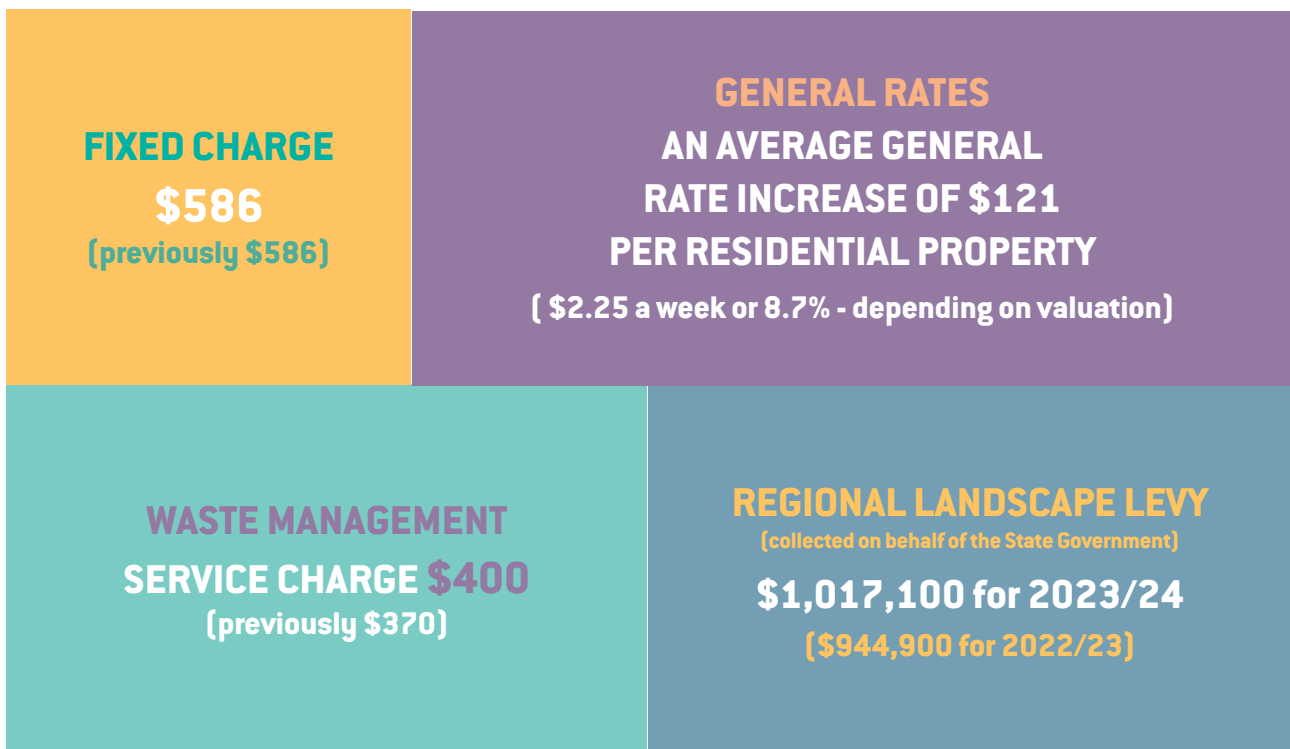
Some minor project spend has been excluded from this listing, however detailed updates on the delivery of the entire capital program can be found in Council Agendas on a quarterly basis.



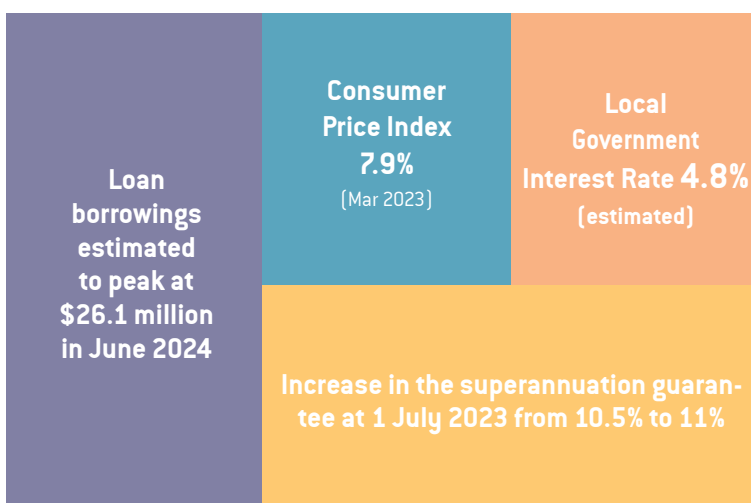
2023/24 ANNUAL BUSINESS PLAN SUMMARY

The Annual Business Plan sets out Council's proposed services, programs and projects for 2023/24. It aims to maintain efficient legislated and discretionary services for the community and continue progress towards the longer-term objectives for the City of Whyalla as set out in the Strategic Plan adopted in 2020. The Annual Business Plan is Council's key management document reflecting the work that Council needs to undertake to meet its Strategic Plan goals and objectives within the constraints of the revised Long Term Financial Plan.

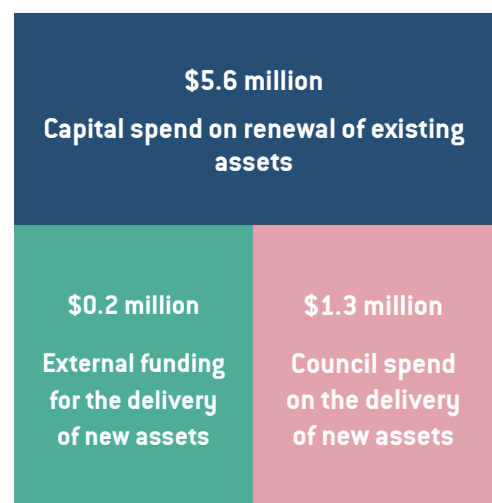
RATE REVENUE MADE UP OF



SIGNIFICANT INFLUENCES



CAPITAL SPEND



STRATEGIC INITIATIVES

A key objective of the Annual Business Plan & Budget is to outline how Council will deliver on the Strategic Plan 2021-2030 objectives during the year. While much of Council's business involves ongoing service delivery, the list below outlines the specific initiatives that have been identified to be undertaken in 2023-24 to ensure that Council can deliver on these strategic objectives.

| AREA OF FOCUS | PLANNED ACTIVITIES |
|--|---|
| OUR PEOPLE - a safe and engaged community, which is healthy, culturally and socially rich | |
| Library Space | The Library is an important and well used community asset. Some components of the building are due for renewal and this is being taken as an opportunity to review the overall use of the space, to ensure it meets practice. |
| Animal Management Plan | Implementation of programs, such as education and desexing, in line with the recently adopted Animal Management Plan. It is expected that this investment will reduce the number of animals requiring rehoming, which is a significant cost driver for Council. |
| Water Security | Development of the Northern Water Supply Project will ensure water security in Whyalla for future generations. It also provides an opportunity to advocate for the concurrent upgrade Whyalla's water supply network, which currently doesn't meet industry standards. |

| | |
|--|---|
| OUR PLACES - protecting our natural environment and enhancing our built environment | |
| Waste Education | Currently almost half of the waste put in general waste bins across the city could be diverted to green waste. If this occurred, it would save almost \$300,000 a year in disposal costs. Education programs will be undertaken with industry partners to empower the community to begin making this change. |
| Recreation and Sport Plan | Develop a roadmap for recreation and sporting facilities in our city. |
| Review Building Assets | Continue the review of Council's buildings and plan for their future use, as well as promotion of initiatives that revitalise non-council owned buildings. |
| Review Stormwater Assets | Undertake a condition rating and valuation of Council's stormwater network as part of the 5 year cycle. Due to the nature of stormwater asset inspection, a portion of the network will be inspected and the results extrapolated over the remaining assets based on age and location. |
| Housing | Whyalla is in need of significant urban renewal, with the current housing stock not ready to meet the needs of a growing population. This renewal requires both private and public sector investment and Council have an important role to play in ensuring the correct parties are brought to the table on this issue. |
| Liveability | Whyalla needs significant investment in a large number of public infrastructure projects, to ensure that the city is able to take advantage of the opportunities ahead. Current ratepayers cannot bear this cost, meaning that Council are required to advocate strongly for external funding sources to make this happen. The focus of all investment should be the liveability of the city, which will benefit both current and potential ratepayers long into the future. Detailed design for a number of high priority projects will be progressed, to ensure Council is shovel ready when funding is available. |

STRATEGIC INITIATIVES CONT.

| AREA OF FOCUS | PLANNED ACTIVITIES |
|--|---|
| OUR ECONOMY - Whyalla has a diverse and sustainable economy | |
| Economic Development Plan | Delivery of the Economic Development Plan with a focus on attraction of new industry, creating more jobs, underpinning the sustainability of local businesses, increasing the population and growing the visitor economy. |
| Northern Coastline Master Plan | Complete delivery of the Point Lowly Cottages Upgrade, which will provide a key tourism asset for the region. |

| OUR IMAGE - Whyalla is respected and recognised as a strong community with a bright, positive and long-term future | |
|---|---|
| Foreshore Master Plan | Progress the Surf Life Saving Club build alongside the open space components of the plan, such as playground and water play. Focus on the renewal of marina assets reaching end of life, such as the boat ramp and swimming enclosure. |
| Greening Whyalla | Investment in greening of the city's open spaces involves the planting of 700 or more street trees each year, with appropriate species chosen to ensure the best long term outcomes. In addition, a pilot program will be developed to get community buy in for the uplift of local streetscapes. |
| Sand Replenishment | Council will double its annual sand replenishment program, to maintain the current beach over the next 15 to 20 years in line with the recommendations in the recently completed coastal adaptation study. |

| OUR LEADERSHIP - we are a City confident in its leaders | |
|--|---|
| Community Participation | Increase levels of community participation through engagement. |
| Customer Experience | Finalisation and implementation of a Customer Experience Framework for Council. |
| Organisational Development | With a performance management framework implemented the training and development plan will align Organisational and individual training and development needs. |
| Information Systems | Commence staged implementation of the system modernisation roadmap. |
| Service Reviews | Council is committed to ensuring public value to the Whyalla community for all Council activities. This will be achieved by developing a Service Review Framework focused on identifying community need, achieving efficiency and effectiveness with the aim to achieve on-going savings that can be passed onto the rate payer, or redirected to areas identified as requiring higher need. |
| Rates Review | Extensive community consultation will be undertaken as Council prepares to make the move to rating using Capital Values for 2024/25. |
| Review of Strategic Management Plans | The development of a Community Plan, outlining the future direction of the city as a whole, will drive the update to Council's Strategic Management Plans. |
| Future Civic Centre | Planning for the future home of Council is an exciting opportunity to ensure the delivery of a multi-use facility that delivers the best possible outcome for the community. |

MEASURING OUR PERFORMANCE

To ensure Council's accountability in delivering on the objectives in the Strategic Plan 2021-2030, the following measures have been put in place to track progress. These measures align with the Key Performance Indicators adopted by Council for the Chief Executive Officer.

| FOCUS AREA | PERFORMANCE MEASURE |
|---|-------------------------------------|
| Key imperatives / project delivery | |
| Staged delivery of the foreshore master plan | On track against plan |
| Development of updated Strategic Management Plans that reflect community vision and need | Plans adopted |
| Implementation of the economic development plan | On track against plan |
| Provide leadership and organisational resources to supporting region wide projects (e.g. Hydrogen Hub, EPLGA, Upper Spencer Gulf group) to attract state and federal funds & external partners. | Feedback from external stakeholders |
| Delivery of annual capital program | On track against plans |
| Delivery of initiatives outlined within the Annual Business Plan | On track against plans |

| Financial and asset management | |
|---|---|
| Performance against Council's adopted budget inclusive of savings | Financial results show improvement compared to adopted (or adjusted) budget |
| Identify and implement strategies to restore a surplus financial position by 2026/2027 | LTFP projections |
| Develop and commence delivery of a service review program, ensuring effective and efficient delivery of Council services | Status of service reviews |
| Conduct a review of Council assets and report to Council identifying options including but not limited to renewal, maintain or relinquish | On track against plan |
| Continuous improvement of Council's asset management data and delivery | Quality of asset data available Improvement in asset condition over time |



PHOTOGRAPHY BY BETTY NOTTLE

MEASURING OUR PERFORMANCE CONT.

| FOCUS AREA | PERFORMANCE MEASURE |
|--|--|
| Organisational development / organisational performance | |
| Build organisational capacity: culture, leadership, training and development | <ul style="list-style-type: none"> Organisational development plan developed and implementation commenced Leadership development undertaken Training and development plan developed and implementation commenced Retention of senior management team |
| Build organisational governance, including implementation of local government legislative reform program | Compliance with all Local Government Act requirements Timely and efficient implementation of LG reform |
| Implement agreed recommendations from external / independent reviews as required e.g. external & internal audit reports, governance health check | Timely and efficient implementation of recommendations from external / independent reviews |

| Customer & Stakeholder Engagement and Experience | |
|---|--|
| Develop & commence implementation of a customer experience framework inclusive of standards and systems | Customer experience framework endorsed and implementation commenced |
| Improve community engagement/experience | Customer request closures, inbound correspondence response rate |
| Build community leadership | Development and implementation of strategies to build community leadership |
| Undertake annual community survey | Survey results show increased ratings year on year against annual community survey |



SERVICES

Council Services

COUNCIL IS PART OF YOUR EVERY DAY

Most people are surprised when they learn about all of the things Council provides for the community. Have you thought about how your daily life is improved by the services provided by the City of Whyalla? Below is a list of some of the services, programs and facilities Council delivers to make Whyalla a great place to live, work and play.





LOCAL GOVERNMENT REPORTING REQUIREMENTS

LOCAL GOVERNMENT ACTS, MANDATORY REGISTERS ETC.

City of Whyalla maintains the following registers and codes of conduct/ practice as required under the appropriate Local Government Acts:

REGISTERS

| | |
|---|--|
| Register of interests (Members) | Register of public roads |
| Register of allowances and benefits (Members) | Register of by-laws |
| Register of remuneration, salaries and benefits (Employees) | Register of building upgrade agreements |
| Register of interests (Employees) | Register of gifts and benefits (Code of conduct for employees) |
| Register of community land | |

CODES

| | |
|---|---|
| Code of conduct for members | Code of conduct for employees |
| Access to meetings and documents—code of practice | Procedures at meetings—code of practice |

AUDITOR INDEPENDENCE

During the course of the financial year, \$21,097 was paid to Council's auditors. This included \$16,500 for audit fees and \$4,027 for travel, accommodation, and other expenses. The auditors completed two additional grant acquittals during the period at a total cost of \$570.



COUNCIL MEMBER ATTENDANCE

| | Ordinary Council | Special Council | CEO Review Panel |
|---------------------|------------------|-----------------|------------------|
| Number of Meetings | 12 | 11 | 3 |
| Mayor C McLaughlin | 4/4 | 4/5 | 1/1 |
| Cr J Marshall | 2/4 | 2/5 | |
| Cr R Santucci | 4/4 | 3/5 | |
| Cr S Stuppos | 4/4 | 1/5 | |
| Mayor P Stone | 11/12 | 10/11 | 3/3 |
| Deputy Mayor T Pond | 8/12 | 8/11 | 2/2 |
| Cr D Knox | 11/12 | 11/11 | |
| Cr M Inglis | 7/8 | 5/6 | |
| Cr P Klobucar | 7/8 | 5/6 | |
| Cr S Todd | 5/8 | 3/6 | |
| Cr K Campbell | 6/8 | 4/6 | |
| Cr P Borda | 8/8 | 6/6 | |
| Cr Z Westerman | 11/12 | 8/11 | |
| Cr B Simpson | 8/12 | 11/11 | |

COUNCIL MEMBERS ALLOWANCES AND SUPPORT

Council members receive an annual allowance to assist with expenses incurred undertaking their role. Councillors in charge of chairing a committee are also paid an additional allowance.

The Local Government Act 1999 provides for periodic adjustments to Council Member allowances and for these to be adjusted on each respective anniversary of the periodic election to reflect changes in the Consumer Price Index. A formula is set out in the relevant Regulations, and the States' Remuneration Tribunal applies the formula and determines the applicable amounts.

In addition, Council Members are issued with a Microsoft Surface Pro to enable them to access their email calendar, agendas and minutes.

The Mayor is provided with a Council vehicle, a Microsoft Surface Pro and a mobile phone. Office space and administrative support is also provided.

Council Members are able to claim for reimbursement of further costs in accordance with Councils' Council Members Allowances and Benefits Policy.

Council maintains a register of allowances which details the amounts and benefits paid to Council Members and is available for viewing at the City of Whyalla Civic Building (also available on the Council website).

COUNCIL MEMBERS ALLOWANCES AND BENEFITS

| | Mayor Clare McLaughlin | Mayor Phill Stone | Councillor Ric Santucci | Councillor David Knox | Councillor Joanne Marshall | Councillor Tamy Pond | Councillor Bill Simpson |
|---|------------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------------|----------------------------|
| Council Member Allowances | \$29,967 | \$54,937 | \$7,497 | \$22,670 | \$7,497 | \$21,650 | \$18,890 |
| Travelling expenses for attendance at specific events | | | | | | | |
| Travelling expenses for an eligible journey | | | | | | | |
| Child care costs for attendance at specific events | | | | | | | |
| Dependant care costs for attendance at specified events | | | | | | | |
| Information Technology hardware & software | | | | | | | |
| » All Council Members have use of a Microsoft Surface Pro | | | | | | | |
| » Internet access | \$69 | \$207 | \$125 | \$207 | \$52 | \$207 | \$207 |
| All Council Members have access to required stationery and office consumables | | | | | | | |
| » Business Cards | | \$179 | | \$47 | | \$12 | \$12 |
| MAYORAL SPECIFIC FACILITIES AND SUPPORT | | | | | | | |
| Fully Maintained motor vehicle | \$8,690 | \$6,532 | | | | | |
| Mobile phone handset and hands free car kit, including mobile phone plan | \$126 | \$420 | | | | | |
| Administrative support | | | | | | | |
| » Office Space | YES | | | | | | |
| » Access to Personal Assistant | YES | | | | | | |
| TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS | | | | | | | |
| » All Council Members have access to whole of Council training & development activities | | \$2,680 | | \$2,130 | | \$2,130 | \$2,130 |
| NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members | | | | | | | |
| » Air Fares | \$892 | | | | | | |
| » Accommodation | \$1,043 | \$1,222 | | \$599 | | \$422 | |
| » Taxi Fares/Mileage Reimbursements | \$127 | \$102 | | \$1,014 | | | |
| OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL | | | | | | | |
| Memberships and subscriptions | | | | | | | |
| Events | \$221 | \$1,296 | \$136 | | | | |
| Meals and refreshments | \$394 | \$71 | \$71 | \$59 | \$71 | \$35 | \$119 |
| Corporate attire or attire specific to a council event | | | | | | | |
| Access to Council Office resources | | | | | | | |
| » Storage facilities | YES | | | | | | |
| » Use of Council meeting rooms | YES | | | | | | |
| » General media and communication support | YES | | | | | | |
| TOTAL | \$41,529 | \$67,646 | \$7,829 | \$26,726 | \$7,620 | \$24,456 | \$21,239 |

COUNCIL MEMBERS ALLOWANCES AND BENEFITS

| | Councillor Soto Stuppos | Councillor Zia Westerman | Councillor Peter Klobucar | Councillor Peter Borda | Councillor Mark Inglis | Councillor Sharon Todd | Councillor Kathryn Campbell |
|---|----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|
| Council Member Allowances | \$7,497 | \$18,890 | \$11,392 | \$11,392 | \$11,392 | \$11,392 | \$11,392 |
| Travelling expenses for attendance at specific events | | | | | | | |
| Travelling expenses for an eligible journey | | | | | | | |
| Child care costs for attendance at specific events | | | | | | | |
| Dependant care costs for attendance at specified events | | | | | | | |
| Information Technology hardware & software | | | | | | | |
| » All Council Members have use of a Microsoft Surface Pro | | | | | | | |
| » Internet access | \$125 | \$382 | \$275 | \$275 | \$275 | \$275 | \$275 |
| All Council Members have access to required stationery and office consumables | | | | | | | |
| » Business Cards | | \$12 | \$13 | \$13 | \$13 | \$13 | \$13 |
| MAYORAL SPECIFIC FACILITIES AND SUPPORT | | | | | | | |
| Fully Maintained motor vehicle | \$11,014 | | | | | | |
| Mobile phone handset and hands free car kit, including mobile phone plan | \$450 | | | | | | |
| Administrative support | | | | | | | |
| » Office Space | YES | | | | | | |
| » Access to Personal Assistant | YES | | | | | | |
| TRAINING AND DEVELOPMENT ACTIVITIES/CONFERENCES/SEMINARS | | | | | | | |
| » All Council Members have access to whole of Council training & development activities | | \$2,130 | \$2,130 | \$2,130 | \$2,130 | \$2,130 | \$2,130 |
| NB: the Council's financial statements reflect overall costs to Council for provision of training and development activities to members | | | | | | | |
| » Air Fares | | | | \$945 | | \$393 | |
| » Accommodation | | | | \$2,165 | | \$101 | |
| » Taxi Fares/Mileage Reimbursements | | | | \$43 | | | |
| OTHER BENEFITS PAID OR PROVIDED BY THE COUNCIL | | | | | | | |
| Memberships and subscriptions | | | | | | | |
| Events | | | | | | | |
| Meals and refreshments | \$35 | \$35 | | | | | |
| Corporate attire or attire specific to a Council event | | | | | | | |
| Access to Council Office resources | | | | | | | |
| » Storage facilities | | | | | | | |
| » Use of Council meeting rooms | | | | | | | |
| » General media and communication support | | | | | | | |
| TOTAL | \$7,657 | \$21,449 | \$13,810 | \$16,963 | \$13,810 | \$14,304 | \$13,810 |

FREEDOM OF INFORMATION

For 2022/23 there was one FOI application. This application was related to speed limits and streetlight installation.

The FOI Application fee for 2022/23 was \$39.00.

NATIONAL COMPETITION POLICY

The Competitive Neutrality Policy Statement from the South Australian Government was last revised in July 2002 and applies to all Local Government authorities in South Australia, including the City of Whyalla. This Statement sets out how South Australia will enact the principles of competitive neutrality set out within the National Competition Policy.

The main aims of the Policy are to:

- » Develop an open and integrated Australian market for goods and services by removing unnecessary barriers to trade and competition;
- » Ensure no buyer or seller in a market is able to engage in anti-competitive conduct against the public interest;
- » As far as possible, apply the same rules of market conduct to all market participants, regardless of the form of business ownership – that is government business activities should not enjoy any net advantages solely as a result of their public ownership;
- » Ensure that regulation of business activities which restrict competition is subject to an assessment of the likely costs and benefits.

National Competition Policy does not mean competition at any cost, however competitive neutrality is one of the key principles of the Policy. The principle is based on the concept of a level playing field for people competing for business and relates to situations where there is, or the potential for, competition between the private and public sectors.

Councils are required to identify any significant business activities that they undertake in either Category One (annual revenue in excess of \$2m or employing assets in excess of \$20m) or Category Two (all other significant business activities).

Council currently operates one business activity identified as falling under Category Two, being the Whyalla Child Care Centre. Council is of the belief that competitive neutrality principles are currently being met for this service, despite the fact that the fees charged are below those charges by local competitors. This assessment is based on the following two factors:

- » Our Child Care Centre is older than competitors and therefore provides a lower service level; and
- » The demand for child care in Whyalla is greater than the current level of supply, signifying market failure.

Council will continue to monitor the operation of competitive neutrality in this space and continues to move the fees charged closer to the market rate.

ELECTORAL REPRESENTATION

Section 12(4) of the Local Government Act 1999 requires a council to conduct an electoral representation review at least once every eight years. Whyalla Council undertook a full review in accordance with the Act during 2017.

The table below provides a comparison of the electoral representation quota for Councils of a similar size and type to Whyalla with a ratio of council members to electors.

Derived from information provided by the Electoral Commission of SA (28/2/2023)

| COUNCIL | ELECTORS | MEMBERS | RATIO |
|---------------|----------|---------|-------|
| Mount Gambier | 20,301 | 9 | 2,256 |
| Barossa | 18,898 | 12 | 1,575 |
| Gawler | 19,702 | 11 | 1,791 |
| Whyalla | 15,736 | 10 | 1,574 |
| Murray Bridge | 15,552 | 10 | 1,555 |
| Port Pirie | 13,087 | 10 | 1,309 |

SECTION 270 REVIEWS

A person aggrieved by a council decision can request an internal review of the decision under section 270 of the Act. In the 2022-23 financial year, the City of Whyalla received no applications for review.

GIFTS TO COUNCIL MEMBERS FUNDED BY COUNCIL

Council purchased a ticket to the Whyalla Business and Tourism Awards Dinner for the previous Mayor valued at \$150.

LOCAL NUISANCE AND LITTER CONTROL

The number of complaints received for illegal dumping of hard waste items (mattresses, lounges, tyres etc.) and general litter remains high with 277 complaints received by the community.

Compliance Officers continue to try and reduce the number of items regularly dumped on verges across the city. A standard letter is left in the letterbox notifying residents who have left items on the verge that it is a littering offence and provides information on arranging a Hard Waste Collection, or alternatively how to dispose of their items appropriately (i.e. take the items to landfill or arrange for a contractor to remove them). The residents are also notified that an expiation notice may be issued if the items are not removed from the verge (expiation fee ranging from \$210 to \$1000).

Unfortunately, illegal dumping continues to occur in our surrounding bushlands and our city’s laneways. Council has trialled the use of surveillance cameras in various hotspots, however this has proven to be quite difficult as the areas of bushland are so large. Council encourages the public to continue to report suspicious activity relating to dumping so Compliance Officers can investigate and follow up where possible (car and/or trailer registration number is very helpful to assist any investigation).

Council received 35 complaints in relation to unsightly properties across the city. This is slightly higher than the 26 complaints received last year. The majority of complaints received were not found to be “unsightly” within the meaning under the Local Nuisance and Litter Control Act.

| | |
|---|-----|
| Abatement notices issued for unsightly property | 1 |
| Burning complaints | 10 |
| Neglected premises complaints | 35 |
| Litter complaints | 277 |
| Parking complaints | 142 |
| Pollution complaints | 5 |
| Abandoned vehicle complaints | 37 |
| Complaints related to caravan and camping | 8 |
| Parking infringements issued | 48 |
| Littering infringements issued | 11 |
| Infringement for non compliance of an order | 1 |

TRAINING AND DEVELOPMENT

Maintaining contemporary skills and knowledge is critical to ensuring the ongoing effectiveness of Council decision-making. Council Members have ongoing training based on current Council business and their own professional development requirements.

As part of the recent reforms to the Local Government Act 1999, each Council Member was required to undertake an extensive mandatory training program within the first 12 months after the election.

This included the following modules:

- » Role of a council member
- » Registers, returns and resources
- » Legal protections and oversight
- » Integrated strategic management planning and performance
- » Strategic risk management & oversight
- » Financial management
- » Effective leadership
- » Public speaking & media skills
- » Meeting procedures
- » Effective Meetings

| CREDIT CARD EXPENDITURE | |
|-------------------------|---------------------|
| Month | Amount |
| July | \$10,033.53 |
| August | \$10,074.31 |
| September | \$13,935.79 |
| October | \$11,990.39 |
| November | \$13,397.75 |
| December | \$5,598.92 |
| January | \$13,334.92 |
| February | \$15,186.99 |
| March | \$8,922.42 |
| April | \$5,534.06 |
| May | \$10,609.98 |
| June | \$22,399.26 |
| TOTAL | \$141,018.32 |

| LEGAL FEES | |
|------------|--------------|
| Total | \$171,050.28 |

| INTERSTATE TRAVEL | |
|------------------------------|---------------|
| Justin Commons CEO | \$1,889 |
| Peter Borda - Council Member | \$2,234 |
| TOTAL | \$4123 |

Fees paid to independent members of Council's Audit Committee were:

| | Sitting Fee | Travel |
|-------------------|----------------|----------------|
| Presiding Member | \$4,250 | \$1,859 |
| Committee Members | \$3,350 | \$1,899 |
| TOTAL | \$7,600 | \$3,758 |

PROCUREMENT FRAMEWORK REVIEW

Council appointed Procurement Services South Australia (PSSA) to undertake a review of Council's overall Procurement processes. The review has now been completed and training has been undertaken with key employees who approach the market in relation to Requests for Quotes and Requests for Tender.

The new suite of documents has been sent out to all employees for use when seeking quotes and tenders in the future.

COMPETITIVE TENDERING

In the 2022-2023 period a total of 25 bids were called:

| | |
|--------------------------------|-----------|
| EXPRESSIONS OF INTEREST | 2 |
| REQUESTS FOR QUOTES | 15 |
| REQUESTS FOR TENDER | 8 |

REQUESTS FOR EXPRESSIONS OF INTEREST (REOI)

- » Leisure Centre Operation & Management
- » Cleaning for Events

REQUESTS FOR QUOTES (RFQ)

- » Window Cleaning & High Pressure Cleaning
- » Pest Control Services in Council owned Buildings
- » Fire Equipment Safety in Council owned Buildings
- » Electrical Tagging & Testing in Council owned Buildings
- » Black Point Staircase Replacement
- » Trade in/Replacement of 3 Vehicles for Infrastructure
- » Trade in/Replacement of Ada Ryan Gardens Gator
- » Trade in/Replacement of Skid Steer
- » Condition Assessment & Revaluation of Transport Assets (2022-2023)
- » Relocation of Office Assets from Civic Building to former Edward John Eyre High School Site
- » Trade in/Replacement of Mayor's Vehicle
- » Supply & Installation of Fire Tanks
- » Alex Ramsay Roof Replacement & Drain Repair Works
- » Civic Park/Eyre High Precinct Master Plan Feasibility Study
- » Demolition of Buildings at Eyre Reptile & Wildlife Park

REQUESTS FOR TENDER (RFT)

- » Point Lowly Cottages Upgrade
- » Concrete Footpath Program (3 Years)
- » Trade in/Replacement of Road Sweeper
- » Provision of Banking Services to the Whyalla Council
- » Road Resurfacing Program (3 Years)
- » Linemarking & Linemarking Maintenance (3 Years)
- » Leisure Centre Aquatics Upgrade
- » Whyalla Beach Central Plaza & Playground Precinct Development - Stage 1a Detailed Design and Construction Consultancy

LOCAL PARTICIPATION

Council is committed to maximising its ability to positively impact the local economy and community. Wherever possible, procurement is to be undertaken in a manner that will seek to create local employment opportunities and increase economic growth within the local area.

Additionally, Council is committed to maximising the skills development and employment opportunities available to young people in the city of Whyalla, by the Council. This includes where deemed appropriate, promoting and preferencing suppliers who engage apprentices, trainees, and cadets in their work practices.

During the development of the Acquisition Plan and associated evaluation criteria for procurement above \$250,000, Council Officers must apply a fixed weighting of 20% to local content. In other circumstances, local prices of up to 15% above the best non- local price will be considered.

COMMUNITY LAND MANAGEMENT

Council is currently reviewing the Community Land Management Plans and anticipate that they will require consultation due to the change in the structure of the plans.

People & Culture

INDUSTRIAL RELATIONS

The 2022/2023 year facilitated the continuation of the City of Whyalla Enterprise Agreement 2021 approved by the South Australian Employment Tribunal on 23 November 2021. The Joint Consultative Committee continued its meetings and responsibilities with the Committee adjourning on 16 March 2023 to allow for the Enterprise Agreement Single Bargaining Unit to commence negotiations for a new Enterprise Agreement.

Workforce planning continues to evolve with considerations surrounding strategies for managing an ageing workforce, the continuation of career pathways program and traineeship intake, job design and succession planning.

MANAGEMENT TEAM

Council has an Executive Management Team (EMT) comprising the CEO, Director City Growth, Director Corporate and Director Infrastructure. The EMT's salary packages may include any of the following:

- » Annual salary
- » Fully maintained vehicle with private use
- » Accommodation
- » Electronic devices
- » Professional development allowance
- » Additional leave entitlements

EMPLOYEE ENGAGEMENT

Whyalla Council has been participating in a University of South Australia CERM PI Organisational Culture study made up of three (3) main surveys and three (3) pulse surveys. The final pulse survey was completed in June 2023 with the final main survey to be completed in February 2024. The overall results of the survey are positive and the Executive Management Team continues to monitor comparisons for areas of improvement.

The CEO provides a monthly update to all employees on outcomes of Council meeting agenda items with the opportunity for any employee to ask questions relevant to the meeting or other items relating to Council business. These are provided via TEAMS and held at two different times and locations to provide optimum accessibility for employees.

LABOUR MARKET FLUCTUATION

Employee Numbers on 30 June 2023 – 150 compared to 149, 30 June 2022.

TRAINEES

Council is currently hosting three full-time Horticulture Trainees who will move to Council employ on 1 February 2024 to complete the remaining two years.

Council continues to grow its traineeship program, the Infrastructure Directorate continues to host school-based trainees and in 2023 the program was expanded to host school-based trainees in IT and the Childcare Centre. School-based traineeships have attracted additional interest this financial year and Council will continue to engage trainees during the 2023/2024 year.

OUR WORKFORCE

Annual Employee turnover rate 2022/2023: 13.4 per per cent, including unplanned and genuine retirement.

Full time equivalent as of 30 June 2023 is 133.60 – compared to 134.60 as of 30 June 2022.

The City of Whyalla's workforce average age is 47.1 years.

The average length of service for employees (workforce tenure) is 12.3 years.

On June 30, 2023, the City of Whyalla's gender balance for male, female and other employees was 40%, 59% and 1% respectively.

The gender split for Executive Management is 50:50.

YEARS

The average length of service for employees at the Council (workforce tenure) is:

12.3

City of Whyalla's workforce average age is

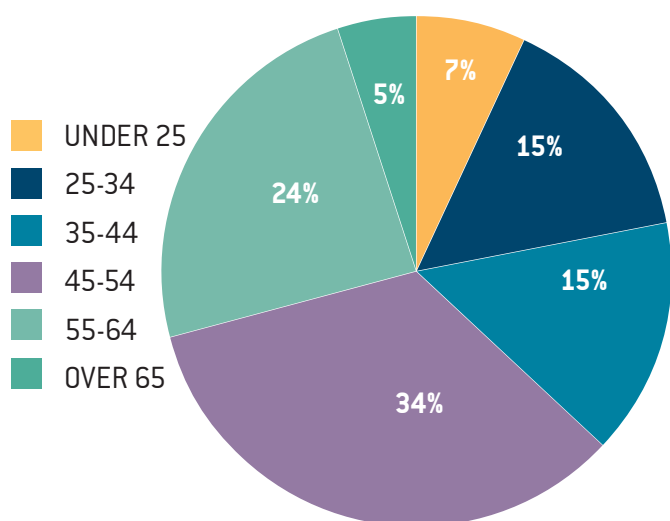
47.1

GENDER BALANCE

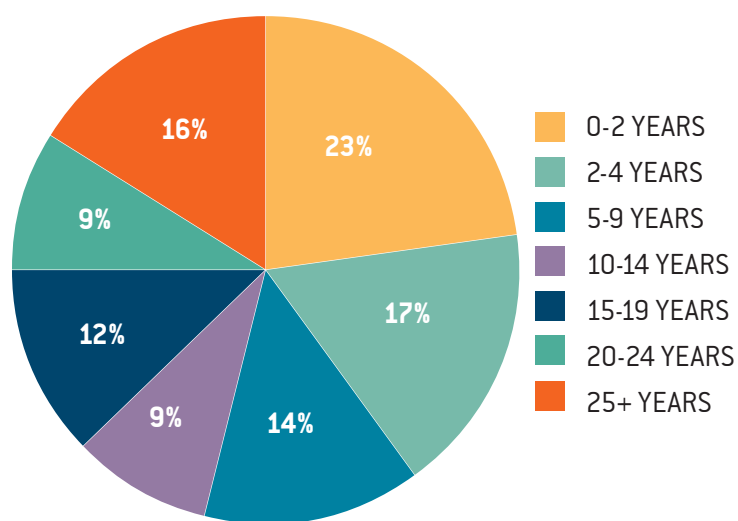
Ratio of Male, Female and Other employees % as at 30 June 2023

40:59:1

AGE OF WORKFORCE %



TENURE - YEARS OF SERVICES %



LABOUR FORCE 2022/2023

EXECUTIVE SERVICES

| | |
|------------------------|------|
| CEO & Support | 2.00 |
| Media & Communications | 3.00 |

CITY GROWTH

| | |
|------------|-------|
| Management | 2.00 |
| Planning | 4.00 |
| Airport | 4.00 |
| Tourism | 7.78 |
| Community | 4.00 |
| Childcare | 17.03 |
| Library | 5.79 |

FULL TIME EQUIVALENT TOTAL
133.6

CORPORATE

| | |
|------------------------|------|
| Management | 2.00 |
| People & Culture | 2.95 |
| Customer Service | 5.31 |
| Finance | 8.90 |
| Information Management | 5.18 |
| Governance | 2.00 |
| Regulatory Services | 4.04 |

INFRASTRUCTRE

| | |
|----------------------------------|-------|
| Management | 2.00 |
| Assets | 3.76 |
| Projects | 5.00 |
| Operations - Other | 5.66 |
| Operations – Open Space | 21.60 |
| Operations – Civil / Maintenance | 15.60 |

EQUAL OPPORTUNITY AND FAIR TREATMENT

The City of Whyalla continues to be aware of legislative and ethical responsibilities regarding its mandate to protect employees and ensure equitable treatment for the diverse members of the community.

We have retained the services of two Employee Assistance Program providers for employees and Council Members, allowing for diversity in the provision of service, locally and within the state.

The City of Whyalla continues to provide and grow employment and career opportunities for Whyalla's youth including First Nations people, during the 2022/2023 year, hosting school-based trainees and three full time horticulture trainees. We will continue to partner with Whyalla's high schools to engage school based traineeships as part of our Career Pathways framework.

Council continues to address the actions identified in the 2021 – 2024 the Disability Access and Inclusion Plan.

DEVELOPMENT PROGRAMS

Council's training needs analysis continues to focus on development of training needs, both mandatory and specific requirements, of individual roles. This work will gain traction as performance engagement discussions continue and career development opportunities arise. The City of Whyalla continues to be a 'learning organisation' - our employees are our biggest asset. Investment in upskilling, learning and growth leads to job satisfaction and a focus on the City of Whyalla being an employer of choice.

Expenditure on training, development and education for the period continues to be targeted at 1.5 percent of the Council's annual payroll as required by the City of Whyalla Enterprise Agreement 2021 provisions and represents a key investment by the organisation in its people and development. 0.5 percent of the training budget is allocated to mandatory training such as Work Health and Safety (WHS) to ensure Council's legislative compliance.

In 2022-23, Council employees undertook approximately 3,664 hours of training and development across the organisation.

EMPLOYEE RECOGNITION

Council previously recognised employees for milestone years of service. During the 2022/2023 financial year one employee was recognised for 10 years of service and two employees for 20 years of service. These milestones were celebrated through the presenting of years of service certificates. Gift cards to the value of \$700 in total were purchased for service recognition on the approved monetary value scale based on years of service. Recognition of service gift cards have now ceased in line with Local Government sector compliance.

PROFESSIONAL DEVELOPMENT AND TRAINING

Employees of Council were provided with professional development, training and conference attendance. This ensured that not only legislative requirements were met but also provided development and career opportunity enhancement.

HEALTH PROGRAMS

Participation in the employee health program in 2022/23 included:

- 113 employees participated in Healthy Lifestyle Programs which included:
 - » 26 undertaking health assessments
 - » 46 undertaking skin screenings
 - » 41 Vision Screenings
- Additionally, during the reporting year the following strategic health information and programs were made available to employees:
 - » Distribution of regular Health Lifestyles eNewsletter
 - » Monthly Health and Safety Tips
 - » Dedicated Healthy Lifestyles Intranet page
 - » Regular mental health communications
 - » Employee Assistance Program promotions

RISK AND WHS MANAGEMENT

The City of Whyalla has continued its commitment to the safety of all employees by ensuring access to appropriate WHS training, up-to-date policies and procedures and access to healthy lifestyle programs.

With the support of Local Government Risk Services, Council continues to expand its WHS & risk management systems and responsibilities. Our WHS System aligns with the Local Government Association Workers' Compensation Scheme 'One System Program', ensuring compliance with the LG Association's Exempt Employer Licence and associated performance standards.

Council has a documented Risk Management Framework. Council will review its Risk Appetite, Strategic Risk and Control mechanisms, commencing October 2023. The Executive Management team continues to demonstrate the commitment to managing risks across the organisation. The framework provides the methods and processes Council use to manage risks and identify opportunities.

We continue to align the Council's risk management efforts to date with the standard requirements for ISO 31000: Risk Management – Principles and Guidelines.

Confidential Items

TABLE 1

Identifies the number of times during 2022-23 that Council or a Committee made a confidential order against the provisions contained in section 90(3) paragraphs (a) – (na) of the Act. If a provision is not identified, then no orders were made during 2022-23 against that provision.

| LG ACT 1999 PROVISION | SECTION OF THE LOCAL GOVERNMENT ACT | NO. OF TIMES USED IN 22/23 |
|---|---|----------------------------|
| 90(3)(a) | information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) | 3 |
| 90(3)(b) | Information the disclosure of which: (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting or proposing to conduct, business, or to prejudice the commercial position of the council, and (ii) would, on balance, be contrary to the public interest | 17 |
| 90(3)(d) | commercial information of a confidential nature (not being a trade secret) the disclosure of which – (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest | 7 |
| 90(3)(e) | matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person | 2 |
| 90(3)(g) | matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty | 1 |
| 90(3)(h) | legal advice | 3 |
| 90(3)(i) | information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council | 1 |
| 90(3)(j) | information the disclosure of which – (i) would divulge information provided on a confidential bases by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and (ii) would, on balance, be contrary to the public interest | 2 |
| TOTAL NUMBER OF ITEMS CONSIDERED IN CONFIDENCE | | 36 |

The Local Government Act 1999 specifies that Council meetings be held in a public place but, on occasion, this principle is outweighed by the need to keep the information or discussion confidential for reasons predetermined under the Local Government Act 1999 (the Act).

TABLE 2

Identifies the 34 items that Council or a Committee was satisfied of the necessity to consider in confidence during 2022/23, in accordance with Section 90(2) and Section 90(3) of the Act:

| MEETING | | ITEM | CONFIDENTIALITY PROVISION APPLIED | KEPT CONFIDENTIAL |
|-------------------|------------------|---|-----------------------------------|-------------------|
| DATE | TYPE | | | |
| 4 July 2022 | Special Council | Civic Building Condition Update & Relocation Report | s90(3)(b) | Released |
| 4 July 2022 | Special Council | Whyalla Precinct Partnership | s90(3)(b) | Released |
| 4 July 2022 | Special Council | Community Facilities/Buildings Plan | s90(3)(d)(i) | Yes |
| 18 July 2022 | Audit Committee | Cyber Security Assessment | s90(3)(e) | Yes |
| 18 July 2022 | Ordinary Council | Draft Mandatory Training Standard | s90(3)(j) | Released |
| 15 August 2022 | Ordinary Council | City of Whyalla Enterprise Agreement 2021 – Update | s90(3)(b) | Released |
| 15 August 2022 | Ordinary Council | Lot 126 McIntyre Road – Amend Resolution from Sale to Lease | s90(3)(b) | Yes |
| 15 August 2022 | Ordinary Council | CHOW Energy/Sustainable Power Partners | s90(3)(b) | Yes |
| 15 August 2022 | Ordinary Council | Sale of Crushed Concrete | s90(3)(d) | Released |
| 15 August 2022 | Ordinary Council | Bennett & Memorial Oval – Electrical Board Budget Variation | s90(3)(h) | Yes |
| 15 August 2022 | Ordinary Council | CEO Performance Review – End of Year Review | s90(3)(a) | Released |
| 29 August 2022 | Special Council | State Significant Projects | s90(3)(j) | Yes |
| 29 August 2022 | Special Council | Foreshore Café Modular Pod | S90(3)(b) | Yes |
| 26 September 2022 | Ordinary Council | Former Whytec Building | S90(3)(d) | Yes |
| 17 October 2022 | Ordinary Council | Current Legal Matters | S90(3)(h) and (i) | Yes |
| 23 January 2023 | Ordinary Council | Appointment of Independent Audit and Risk Committee Members | S90(3)(a) | Yes |
| 23 January 2023 | Ordinary Council | Whyalla Health and Leisure Centre – Appointment of Operator | S90(3)(b) | Yes |
| 27 February 2023 | Audit Committee | Systems Modernisation Project | S90(3)(e) | Yes |

| MEETING | | ITEM | CONFIDENTIALITY PROVISION APPLIED | KEPT CONFIDENTIAL |
|---|--------------------------|--|-----------------------------------|-------------------|
| DATE | TYPE | | | |
| 3 April 2023 | Audit Committee | Unsolicited Proposal – 127 Nicolson Avenue | S90(3)(b) | Yes |
| 4 April 2023 | Special Council | Commercial Considerations | S90(3)(b) | Yes |
| 4 April 2023 | Special Council | Whyalla Airport Passenger Screening – Update | S90(3)(b) | Yes |
| 17 April 2023 | Ordinary Council | Unsolicited Proposal – 127 Nicolson Avenue | S90(3)(b) | Yes |
| 17 April 2023 | Ordinary Council | Port Bonython Hydrogen Hub Project Update | S90(3)(b) | Yes |
| 17 April 2023 | Ordinary Council | Award Contract Whyalla Childcare Centre Upgrade | S90(3)(d) | Yes |
| 8 May 2023 | Audit and Risk Committee | Unsolicited Proposal – Airport Land | S90(3)(d) | Yes |
| 15 May 2023 | Ordinary Council | Unsolicited Proposal – 127 Nicolson Avenue | S90(3)(b) | Yes |
| 15 May 2023 | Ordinary Council | Whyalla Airport Passenger Screening – Update | S90(3)(b) | Yes |
| 15 May 2023 | Ordinary Council | Unsolicited Proposal – Airport Land | S90(3)(d) | Yes |
| 15 May 2023 | Ordinary Council | Sunrise Christian School Expansion | S90(3)(d) | Yes |
| 15 May 2023 | Ordinary Council | Funding Agreement Between Regional Development Australia Eyre Peninsula Inc and Whyalla City Council | S90(3)(b) | Yes |
| 19 June 2023 | Ordinary Council | Whyalla Football League | S90(3)(b) | Yes |
| 19 June 2023 | Ordinary Council | SSE Solar Farm Agreement to Lease | S90(3)(b) | Yes |
| TOTAL NUMBER OF ITEMS CONSIDERED IN CONFIDENCE | | | | 28 |

TABLE 3

Reports the number of orders made in 2022-23 pursuant to section 91(7) of the Act to keep items confidential for a specified period. It also reports the number of orders that lapsed or were released during the year and the number of orders that remained operative at the end of the financial year.

| | NUMBER |
|--|--------|
| No. of items that remained confidential at the end of the 2021-22 financial year | 77 |
| No. of items where orders were made to keep the item confidential in 2022-23 | 28 |
| No. of confidential orders to lapse or items released during 2022-23 | 32 |
| No. of items that remained confidential at the end of the 2022-23 financial year | 88 |



FINANCIAL STATEMENTS

The Corporation of the City of Whyalla

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Whyalla will be a vibrant, attractive city offering the community a diverse range of sustainable economic, social, environmental and cultural opportunities



General Purpose Financial Statements

for the year ended 30 June 2023

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The Corporation of the City of Whyalla

General Purpose Financial Statements

for the year ended 30 June 2023

Council certificate

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.



Justin Commons
Chief Executive Officer

03 October 2023



Phillip Stone
Mayor

03 October 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

| | Notes | 2023 \$ '000 | 2022 \$ '000 |
|--|-------|-----------------|-----------------|
| Income | | | |
| Rates | 2a | 23,715 | 22,386 |
| Statutory charges | 2b | 412 | 422 |
| User charges | 2c | 3,742 | 3,245 |
| Grants, subsidies and contributions - capital | 2g | 1,227 | 873 |
| Grants, subsidies and contributions - operating | 2g | 8,964 | 8,137 |
| Investment income | 2d | 38 | 12 |
| Reimbursements | 2e | 97 | 22 |
| Other income | 2f | 1,229 | 1,390 |
| Total income | | 39,424 | 36,487 |
| Expenses | | | |
| Employee costs | 3a | 13,869 | 12,393 |
| Materials, contracts and other expenses | 3b | 17,885 | 15,740 |
| Depreciation, amortisation and impairment | 3c | 7,954 | 7,257 |
| Finance costs | 3d | 645 | 205 |
| Total expenses | | 40,353 | 35,595 |
| Operating surplus / (deficit) | | (929) | 892 |
| Physical resources received free of charge | 2i | – | 186 |
| Asset disposal and fair value adjustments | 4 | (2,071) | (1,582) |
| Amounts received specifically for new or upgraded assets | 2g | 1,149 | 5,198 |
| Net surplus / (deficit) | | (1,851) | 4,694 |
| Other comprehensive income | | | |
| Amounts which will not be reclassified subsequently to operating result | | | |
| Changes in revaluation surplus - I,PP&E | 9a | 40,988 | 18,743 |
| Total other comprehensive income | | 40,988 | 18,743 |
| Total comprehensive income | | 39,137 | 23,437 |

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

Statement of Financial Position

as at 30 June 2023

| | Notes | 2023 \$ '000 | 2022 \$ '000 |
|---|-------|-----------------|-----------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalent assets | 5a | 108 | 350 |
| Trade and other receivables | 5b | 4,336 | 6,485 |
| Inventories | 5c | 2,783 | 2,861 |
| Total current assets | | 7,227 | 9,696 |
| Non-current assets | | | |
| Other non-current assets | 6 | 1,681 | 4,910 |
| Infrastructure, property, plant and equipment | 7 | 349,662 | 308,477 |
| Total non-current assets | | 351,343 | 313,387 |
| TOTAL ASSETS | | 358,570 | 323,083 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Trade and other payables | 8a | 4,942 | 3,820 |
| Provisions | 8c | 2,648 | 2,630 |
| Total current liabilities | | 7,590 | 6,450 |
| Non-current liabilities | | | |
| Borrowings | 8b | 11,500 | 16,250 |
| Provisions | 8c | 1,032 | 1,074 |
| Total non-current liabilities | | 12,532 | 17,324 |
| TOTAL LIABILITIES | | 20,122 | 23,774 |
| Net assets | | 338,448 | 299,309 |
| EQUITY | | | |
| Accumulated surplus | | 46,583 | 48,044 |
| Asset revaluation reserves | 9a | 291,578 | 250,590 |
| Other reserves | 9b | 287 | 675 |
| TOTAL COUNCIL EQUITY | | 338,448 | 299,309 |
| Total Equity | | 338,448 | 299,309 |

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 | Other reserves | Total equity |
|--|-------|------------------------|---------------------------------|-------------------|-----------------|
| 2023 | | | | | |
| Balance at the end of previous reporting period | | 48,044 | 250,590 | 675 | 299,309 |
| Adjustments (correction of prior period errors) | | 2 | – | – | 2 |
| Net surplus / (deficit) for year | | (1,851) | – | – | (1,851) |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | – | 40,988 | – | 40,988 |
| - Other Movements (Closure of Revaluation Reserve) | | – | – | – | – |
| Other comprehensive income | | – | 40,988 | – | 40,988 |
| Total comprehensive income | | (1,851) | 40,988 | – | 39,137 |
| Transfers between reserves | | 388 | – | (388) | – |
| Balance at the end of period | | 46,583 | 291,578 | 287 | 338,448 |
| 2022 | | | | | |
| Balance at the end of previous reporting period | | 43,047 | 231,847 | 978 | 275,872 |
| Net surplus / (deficit) for year | | 4,694 | – | – | 4,694 |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | – | 18,743 | – | 18,743 |
| - Other Movements (Closure of Revaluation Reserve) | | – | – | – | – |
| Other comprehensive income | | – | 18,743 | – | 18,743 |
| Total comprehensive income | | 4,694 | 18,743 | – | 23,437 |
| Transfers between reserves | | 303 | – | (303) | – |
| Balance at the end of period | | 48,044 | 250,590 | 675 | 299,309 |

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

| | Notes | 2023 \$ '000 | 2022 \$ '000 |
|---|-------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| <u>Receipts</u> | | | |
| Rates receipts | | 23,496 | 22,561 |
| Statutory charges | | 422 | 429 |
| User charges | | 3,960 | 3,431 |
| Grants, Subsidies and Contributions (operating purpose) | | 8,981 | 8,147 |
| Investment receipts | | 38 | 12 |
| Reimbursements | | 106 | 24 |
| Other receipts | | 5,519 | 1,353 |
| <u>Payments</u> | | | |
| Payments to employees | | (13,834) | (12,104) |
| Payments for materials, contracts and other expenses | | (18,992) | (21,520) |
| Finance payments | | (510) | (198) |
| Net cash provided by (or used in) operating activities | 11b | <u>9,186</u> | <u>2,135</u> |
| Cash flows from investing activities | | | |
| <u>Receipts</u> | | | |
| Amounts received specifically for new or upgraded assets | | 1,149 | 5,198 |
| Grants utilised for capital purposes | | 1,227 | 873 |
| Sale of real estate developments | | 202 | – |
| Sale of replaced assets | | 232 | 192 |
| Sale of surplus assets | | 1,220 | – |
| <u>Payments</u> | | | |
| Expenditure on renewal/replacement of assets | | (3,555) | (5,898) |
| Expenditure on new/upgraded assets | | (5,135) | (11,963) |
| Net cash provided (or used in) investing activities | | <u>(4,660)</u> | <u>(11,598)</u> |
| Cash flows from financing activities | | | |
| <u>Receipts</u> | | | |
| Proceeds from Borrowings | | 19,700 | 24,150 |
| <u>Payments</u> | | | |
| Repayment of bonds and deposits | | (18) | (17) |
| Repayments of Borrowings | | (24,450) | (14,900) |
| Net cash provided by (or used in) financing activities | | <u>(4,768)</u> | <u>9,233</u> |
| Net increase (decrease) in cash held | | <u>(242)</u> | <u>(230)</u> |
| plus: cash & cash equivalents at beginning of period | | 350 | 580 |
| Cash and cash equivalents held at end of period | 11a | <u>108</u> | <u>350</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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The Corporation of the City of Whyalla

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* dated 03 October 2023

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.

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to tip restoration. Further information in relation to the estimation of these liabilities are given 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).

1.4 Estimates and assumptions

The COVID-19 pandemic has had an ongoing impact on airport passenger numbers, which has had a detrimental financial impact in both 2022/23 as well as the comparisons in 2021/22.

(2) The local government reporting entity

The Corporation of the City of Whyalla is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at Darling Terrace, Whyalla. These financial statements include the Council's operations.

(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:

| \$'000 | Cash Payment Received | Annual Allocation | Difference |
|---------|-----------------------|-------------------|------------|
| 2020/21 | \$4,515 | \$4,538 | - \$23 |
| 2021/22 | \$6,401 | \$4,754 | +\$1,647 |
| 2022/23 | \$7,152 | \$5,188 | +\$1,964 |

The Corporation of the City of Whyalla

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 an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

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

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

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

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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 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.

(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 given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

| | |
|---|----------|
| Office Furniture & Equipment | \$5,000 |
| Other Plant & Equipment | \$5,000 |
| Buildings - New Construction/Extensions | \$10,000 |
| Open Space Structures | \$10,000 |
| Street Furniture & Playground Equipment | \$5,000 |
| Road Construction & Reconstruction | \$10,000 |
| Paving & Footpaths, Kerbs & Gutters | \$5,000 |
| Drains & Culverts | \$5,000 |
| Reticulation Extensions | \$5,000 |
| Sidelines & Household Connections | \$5,000 |
| Irrigation | \$5,000 |
| Artworks | \$5,000 |

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

Major depreciation periods for each class of asset are listed below. 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.

Plant, Furniture & Equipment

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

Building & Other Structures

| | |
|---|-----------------|
| Buildings – Masonry (overall) | 50 to 100 years |
| Buildings – Other Construction | 20 to 40 years |
| Buildings – Roofing | 40 to 60 years |
| Buildings – Services | 10 to 100 years |
| Buildings – Interior | 20 to 40 years |
| Buildings – Sub-Structure | 50 to 120 years |
| Buildings – Super Structure | 50 to 100 years |
| Open Space Structures – Masonry & Engineered Structures | 50 to 100 years |
| Open Space Structures – Other Construction | 20 to 40 years |
| Playground Equipment | 5 to 20 years |

Infrastructure

| | |
|---|------------------|
| Sealed Roads – Surface | 15 to 30 years |
| Sealed Roads – Lower Surface / Single Layer | 45 to 100 years |
| Sealed Roads – Carparks | 30 to 50 years |
| Sealed Roads – Pavement | 65 to 100 years |
| Sealed Roads – Pavement Sub-Base | 100 to 400 years |
| Unsealed Roads | 10 to 20 years |
| Paving & Footpaths, Kerbs & Gutters - Surface | 25 to 75 years |
| Paving & Footpaths, Kerbs & Gutters - Sub-Surface | 50 to 150 years |
| Traffic Signals & School Crossings | 25 years |
| Stormwater - Drains | 70 to 100 years |
| Stormwater - Culverts | 70 to 100 years |
| Stormwater - Flood Control Structures | 70 to 100 years |
| Stormwater - Dams and Reservoirs | 70 to 100 years |
| Stormwater - Bores | 20 to 40 years |
| Stormwater - Reticulation Pipes – PVC | 70 to 80 years |
| Stormwater - Reticulation Pipes – Other | 25 to 75 years |
| Irrigation - Primary Supply Lines | 80 years |
| Irrigation - Secondary Supply Lines | 50 years |
| Irrigation - Sub-Surface Supply Lines (Tertiary) | 25 years |
| Irrigation - Pump Stations & Controls | 10 to 20 years |
| Irrigation - Sprinklers, Drippers and Valves | 15 to 20 years |
| Irrigation - Miscellaneous | 25 to 50 years |

Other Assets

| | |
|----------|------------|
| Artworks | indefinite |
|----------|------------|

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

6.5 Impairment

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

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

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

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.

(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".

(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 unused sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme and other superannuation funds. 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.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(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.

Given there is no air space remaining in the Landfill, all adjustments made to the provision for the capping of landfill cell obligations in future years are recognised through the Statement of Comprehensive Income for the life of the Provision.

As the future cash outflows are estimates that can materially impact the value of the provision, they will be externally verified once every 5 years. In the intervening years the costs are indexed. The last external review was undertaken by Value Add Ventures as at 30 June 2020, with the next review due by 30 June 2025.

(11) Leases

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

11.1 Council as a lessee

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

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

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

ii) Lease Liabilities

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

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

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

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

Note 1. Summary of Significant Accounting Policies (continued)

(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

New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

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 (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

(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

| | 2023 \$ '000 | 2022 \$ '000 |
|---|-----------------|-----------------|
| (a) Rates | | |
| General rates | | |
| General rates | 18,995 | 17,845 |
| Less: mandatory rebates | (207) | (187) |
| Less: discretionary rebates, remissions and write-offs | (48) | (44) |
| Total general rates | 18,740 | 17,614 |
| Other rates (including service charges) | | |
| Landscape levy | 945 | 924 |
| Waste collection | 4,139 | 3,968 |
| Total other rates (including service charges) | 5,084 | 4,892 |
| Other charges | | |
| Penalties for late payment | 172 | 148 |
| Total other charges | 172 | 148 |
| Less: discretionary rebates, remissions and write-offs | | |
| Less: discretionary rebates, remissions and write-offs | (281) | (268) |
| Total less: discretionary rebates, remissions and write-offs | (281) | (268) |
| Total rates | 23,715 | 22,386 |
| (b) Statutory charges | | |
| Development Act fees | 72 | 74 |
| Town planning fees | 54 | 51 |
| Health and septic tank inspection fees | 8 | 6 |
| Animal registration fees and fines | 221 | 228 |
| Parking fines / expiation fees | 6 | 12 |
| Other licences, fees and fines | 51 | 51 |
| Total statutory charges | 412 | 422 |
| (c) User charges | | |
| Cemetery/crematoria fees | 371 | 373 |
| Hall and equipment hire | 21 | 20 |
| Property lease | 299 | 344 |
| Sales - general | 90 | 46 |
| Subsidies received on behalf of users | 927 | 731 |
| Sundry | 244 | 215 |
| Airport Charges | 1,098 | 829 |
| Marina Fees | 65 | 63 |
| Child Care Centre | 538 | 501 |
| Waste Fees | 89 | 123 |
| Total user charges | 3,742 | 3,245 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| | 2023 \$ '000 | 2022 \$ '000 |
|--|----------------------|----------------------|
| (d) Investment income | | |
| Interest on Investments | | |
| - Local Government Finance Authority | 27 | 12 |
| - Banks and other | 11 | – |
| <u>Total investment income</u> | <u>38</u> | <u>12</u> |
| (e) Reimbursements | | |
| Roadworks | 7 | 11 |
| Private works | 17 | 6 |
| Other | 73 | 5 |
| <u>Total reimbursements</u> | <u>97</u> | <u>22</u> |
| (f) Other income | | |
| Rebates received | 844 | 798 |
| Sundry | 205 | 412 |
| Management Other Income | 12 | – |
| Finance Debt Collection | 94 | 91 |
| Quarry Income | 74 | 89 |
| <u>Total other income</u> | <u>1,229</u> | <u>1,390</u> |
| (g) Grants, subsidies and contributions | | |
| Amounts received specifically for new or upgraded assets | 1,149 | 5,198 |
| Total | <u>1,149</u> | <u>5,198</u> |
| Other grants, subsidies and contributions - capital | | |
| Untied - Local roads and community | 1,227 | 873 |
| Total Other grants, subsidies and contributions - capital | <u>1,227</u> | <u>873</u> |
| Other grants, subsidies and contributions | | |
| Untied - Financial Assistance Grant | 7,152 | 6,401 |
| Library and communications | 173 | 149 |
| Sundry | 1,639 | 1,587 |
| Total other grants, subsidies and contributions | <u>8,964</u> | <u>8,137</u> |
| <u>Total grants, subsidies and contributions</u> | <u>11,340</u> | <u>14,208</u> |
| The functions to which these grants relate are shown in Note 12. | | |
| (i) Sources of grants | | |
| Commonwealth Government | 2,846 | 7,090 |
| State Government | 8,347 | 6,935 |
| Other | 147 | 183 |
| Total | <u>11,340</u> | <u>14,208</u> |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| | 2023 \$ '000 | 2022 \$ '000 |
|---|-----------------|-----------------|
| (ii) Individually significant items | | |
| Other | 1,273 | 5,704 |
| | | |
| (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 | <u>675</u> | <u>978</u> |
| Less: | | |
| <i>Expended during the current period from revenues recognised in previous reporting periods</i> | | |
| Roads infrastructure | – | (471) |
| Heritage and cultural services | (447) | (86) |
| Other | (100) | (1) |
| Subtotal | <u>(547)</u> | <u>(558)</u> |
| Plus: | | |
| <i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i> | | |
| Heritage and cultural services | – | 35 |
| Other | 159 | 220 |
| Subtotal | <u>159</u> | <u>255</u> |
| Unexpended at the close of this reporting period | <u>287</u> | <u>675</u> |
| Net increase (decrease) in assets subject to conditions in the current reporting period | (388) | (303) |

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

Note 3. Expenses

| | Notes | 2023 \$ '000 | 2022 \$ '000 |
|---|-------|----------------------|----------------------|
| (a) Employee costs | | | |
| Salaries and wages | | 10,531 | 9,770 |
| Employee leave expense | | 1,867 | 1,585 |
| Superannuation - defined contribution plan contributions | 18 | 1,035 | 920 |
| Superannuation - defined benefit plan contributions | 18 | 186 | 188 |
| Workers' compensation insurance | | 347 | 253 |
| Less: capitalised and distributed costs | | (97) | (323) |
| <u>Total operating employee costs</u> | | <u>13,869</u> | <u>12,393</u> |
| Total number of employees (full time equivalent at end of reporting period) | | 134 | 135 |
| (b) Materials, contracts and other expenses | | | |
| (i) Prescribed expenses | | | |
| Auditor's remuneration | | | |
| - Auditing the financial reports | | 17 | 21 |
| Bad and doubtful debts | | 5 | - |
| Elected members' expenses | | 351 | 282 |
| Election expenses | | 134 | 7 |
| <u>Subtotal - prescribed expenses</u> | | <u>507</u> | <u>310</u> |
| (ii) Other materials, contracts and expenses | | | |
| Contractors | | 7,495 | 6,546 |
| Energy | | 1,455 | 1,184 |
| Insurance | | 479 | 413 |
| Maintenance | | 627 | 520 |
| Legal expenses | | 171 | 255 |
| Levies Paid to Government - Landscape Levy | | 945 | 924 |
| Levies - other | | 56 | 22 |
| Parts, accessories and consumables | | 1,374 | 1,058 |
| Professional services | | 1,093 | 1,009 |
| Sundry | | 3,683 | 3,499 |
| <u>Subtotal - Other material, contracts and expenses</u> | | <u>17,378</u> | <u>15,430</u> |
| <u>Total materials, contracts and other expenses</u> | | <u>17,885</u> | <u>15,740</u> |

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

Note 3. Expenses (continued)

| | 2023 \$ '000 | 2022 \$ '000 |
|---|---------------------|---------------------|
| (c) Depreciation, amortisation and impairment | | |
| (i) Depreciation and amortisation | | |
| Land improvements | 743 | 671 |
| Buildings and other structures | 1,559 | 1,314 |
| Infrastructure | | |
| - Stormwater drainage | 433 | 401 |
| - Irrigation Systems | 287 | 265 |
| - Playgrounds | 124 | 116 |
| - Roads & Footpaths | 3,537 | 3,295 |
| - Runway Assets | 151 | 163 |
| Plant and equipment | 599 | 509 |
| Furniture and fittings | 204 | 220 |
| Street Furniture | 90 | 90 |
| Other assets | 227 | 213 |
| <u>Total depreciation, amortisation and impairment</u> | <u>7,954</u> | <u>7,257</u> |
| (d) Finance costs | | |
| Interest on overdraft and short-term drawdown | 645 | 205 |
| <u>Total finance costs</u> | <u>645</u> | <u>205</u> |

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

Note 4. Asset disposal and fair value adjustments

| | 2023 \$ '000 | 2022 \$ '000 |
|--|-----------------|-----------------|
| Infrastructure, property, plant and equipment | | |
| (i) Assets renewed or directly replaced | | |
| Proceeds from disposal | 232 | 192 |
| Less: carrying amount of assets sold | (2,710) | (1,626) |
| Gain (loss) on disposal | (2,478) | (1,434) |
| (ii) Assets surplus to requirements | | |
| Proceeds from disposal | 1,220 | – |
| Less: carrying amount of assets sold | (935) | (148) |
| Gain (loss) on disposal | 285 | (148) |
| Real estate development assets | | |
| Proceeds from disposal | 201 | – |
| Less: carrying amount of assets sold | (79) | – |
| Gain (loss) on disposal | 122 | – |
| Net Gain (Loss) on Disposal | (2,071) | (1,582) |

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

Note 5. Current assets

| | 2023 \$ '000 | 2022 \$ '000 |
|---|---------------------|---------------------|
| (a) Cash and cash equivalent assets | | |
| Cash on hand and at bank | 108 | 280 |
| Short term deposits and bills, etc. | – | 70 |
| <u>Total cash and cash equivalent assets</u> | <u>108</u> | <u>350</u> |
| (b) Trade and other receivables | | |
| Rates - general and other | 2,444 | 2,240 |
| Council rates postponement scheme | 38 | 23 |
| Accrued revenues | 848 | 2,933 |
| Debtors - general | 599 | 874 |
| GST recoupment | 369 | 378 |
| Prepayments | 188 | 176 |
| Sundry | 7 | 16 |
| Subtotal | <u>4,493</u> | <u>6,640</u> |
| Less: provision for expected credit losses | (157) | (155) |
| <u>Total trade and other receivables</u> | <u>4,336</u> | <u>6,485</u> |
| (c) Inventories | | |
| Stores and materials | 121 | 124 |
| Trading stock | 37 | 32 |
| Real estate developments | 2,625 | 2,705 |
| <u>Total inventories</u> | <u>2,783</u> | <u>2,861</u> |

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

Note 6. Non-current assets

| | 2023 \$ '000 | 2022 \$ '000 |
|---|---------------------|---------------------|
| Other non-current assets | | |
| Other | | |
| Capital work in progress | 1,681 | 4,910 |
| <u>Total other non-current assets</u> | <u>1,681</u> | <u>4,910</u> |
| Other disclosures | | |
| Real estate developments - current and non-current | | |
| (Valued at the lower of cost and net realisable value) | | |
| Industrial and commercial | 2,625 | 2,705 |
| Total real estate for resale | <u>2,625</u> | <u>2,705</u> |
| Represented by: | | |
| Acquisition costs | 466 | 481 |
| Development costs | 2,010 | 2,071 |
| Finance costs | 149 | 153 |
| Subtotal | <u>2,625</u> | <u>2,705</u> |
| Total real estate of resale | <u>2,625</u> | <u>2,705</u> |
| Apportionment of real estate developments | | |
| Current assets | 2,625 | 2,705 |

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

| | 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) | WIP Transfers | Adjustments & Transfers | Revaluation Decrements to Equity (ARR) (Note 9) | Revaluation Increments to Equity (ARR) (Note 9) | At Fair Value | At Cost | Accumulated Depreciation | Carrying amount |
| | | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Land | 2 | 6,724 | – | – | 6,724 | – | – | (93) | – | – | – | – | 729 | 7,361 | – | – | 7,361 |
| Land | 3 | 27,533 | – | – | 27,533 | – | – | – | – | – | – | 3,029 | 30,562 | – | – | 30,562 | |
| Land improvements | 3 | 31,817 | – | (10,755) | 21,062 | 534 | 104 | (32) | (743) | (62) | – | (1,209) | 35,903 | – | (12,674) | 23,229 | |
| Buildings and other structures | 2 | 13,448 | – | (9,575) | 3,873 | – | – | (842) | (207) | – | – | (973) | 12,949 | – | (9,814) | 3,135 | |
| Buildings and other structures | 3 | 75,117 | – | (40,621) | 34,496 | 2,810 | 795 | (299) | (1,352) | 67 | – | (4,590) | 87,094 | – | (45,969) | 41,125 | |
| Infrastructure | | | | | | | | | | | | | | | | | |
| - Stormwater drainage | 3 | 39,553 | – | (18,682) | 20,871 | 66 | – | (6) | (433) | (19) | – | (2,103) | 43,918 | – | (21,210) | 22,708 | |
| - Irrigation Systems | 3 | 10,747 | – | (3,317) | 7,430 | 31 | 31 | (7) | (287) | – | – | (357) | 11,989 | – | (3,959) | 8,030 | |
| - Playgrounds | 3 | 2,478 | – | (1,093) | 1,385 | – | – | – | (124) | – | – | (134) | 2,751 | – | (1,351) | 1,400 | |
| - Roads & Footpaths | 3 | 259,540 | – | (88,349) | 171,191 | 236 | 1,597 | (224) | (3,537) | – | 317 | (27,164) | 283,999 | – | (90,283) | 193,716 | |
| - Runway Assets | 3 | 11,962 | – | (5,996) | 5,966 | 1,224 | – | (2,055) | (151) | 2,988 | – | (496) | 12,526 | – | (1,945) | 10,581 | |
| Plant and equipment | | – | 5,919 | (3,642) | 2,277 | 84 | 918 | (86) | (599) | 130 | – | – | – | 6,384 | (3,660) | 2,724 | |
| Furniture and fittings | | – | 2,663 | (1,712) | 951 | 34 | 110 | – | (204) | – | – | – | – | 2,724 | (1,832) | 892 | |
| Street Furniture | | – | 2,272 | (983) | 1,289 | – | – | – | (90) | – | – | – | – | 2,272 | (1,073) | 1,199 | |
| Other assets | | – | 4,793 | (1,364) | 3,429 | 116 | – | – | (227) | – | (317) | – | – | 4,555 | (1,555) | 3,000 | |
| Total infrastructure, property, plant and equipment | | 478,919 | 15,647 | (186,089) | 308,477 | 5,135 | 3,555 | (3,644) | (7,954) | 3,104 | – | (37,026) | 78,014 | 529,052 | 15,935 | (195,325) | 349,662 |
| Comparatives | | 433,587 | 27,091 | (179,595) | 281,083 | 12,149 | 5,898 | (1,774) | (7,257) | (365) | – | (13,823) | 32,566 | 478,919 | 15,647 | (186,089) | 308,477 |

The Corporation of the City of Whyalla

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 and investment property

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

Fair value hierarchy level 2 valuations - Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - Valuations of crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for 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.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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.

Land, Land Improvements & Playgrounds

- Basis of valuation: Fair Value / Cost
- Date of condition audit: 30 June 2020
- Date of desktop valuation: 30 June 2023
- Valuer: Opteon Pty Ltd and Tonkin Consulting Pty Ltd

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

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

Level 3 classified land and land improvements assets relate to properties where there is an inability or restriction on Council to sell this asset in the open market.

Depreciation for 2023/24 is projected to increase by \$104,000, or 12%.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value
- Date of condition audit: 30 June 2020
- Date of desktop valuation: 30 June 2023
- Valuer: Opteon Pty Ltd and Tonkin Consulting Pty Ltd

Buildings have been disclosed as either Fair Value Hierarchy Level 2 valuations or as Fair Value Hierarchy Level 3 valuations, in accordance with AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 2, 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.

Building valuations, disclosed as Level 3 have been determined to have no known market for these assets and they are valued at depreciated current replacement cost. This method involves the determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate. 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.

Depreciation for 2023/24 is projected to increase by \$173,000, or 11%.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Infrastructure

Roads, Footpaths and Runway Assets

- Written down current replacement cost
- Date of condition audit: 30 June 2023
- Date of desktop valuation: N/A
- Valuer: Tonkin Consulting Pty Ltd

Council undertook a reconstruction and upgrade of the airport's second runway over 2021/22 and 2022/23. This resulted in a large disposal value, mainly attributable to the removal of the existing pavement base.

Depreciation for 2023/24 is projected to increase by \$515,000, or 14%.

Stormwater Drainage

- Written down current replacement cost
- Date of condition audit: 1 July 2018
- Date of desktop valuation: 30 June 2023
- Valuer: Tonkin Consulting Pty Ltd

Depreciation for 2023/24 is projected to increase by \$50,000, or 11%.

Irrigation

- Written down current replacement cost
- Date of condition audit: 30 June 2021
- Date of desktop valuation: 30 June 2023
- Valuer: Tonkin Consulting Pty Ltd

Depreciation for 2023/24 is projected to increase by \$34,000, or 12%.

Plant & Equipment

These assets are recognised on the cost basis.

All other Assets

These assets are recognised on the cost basis.

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

Note 8. Liabilities

| | 2023 Current \$ '000 | 2023 Non Current \$ '000 | 2022 Current \$ '000 | 2022 Non Current \$ '000 |
|--|----------------------------|--------------------------------|----------------------------|--------------------------------|
| (a) Trade and other payables | | | | |
| Goods and services | 2,843 | – | 1,702 | – |
| Payments received in advance | 1,156 | – | 1,379 | – |
| Accrued expenses - employee entitlements | 610 | – | 534 | – |
| Accrued expenses - finance costs | 216 | – | 75 | – |
| Accrued expenses - other | 86 | – | 80 | – |
| Deposits, retentions and bonds | 31 | – | 49 | – |
| Other | – | – | 1 | – |
| <u>Total trade and other payables</u> | <u>4,942</u> | <u>–</u> | <u>3,820</u> | <u>–</u> |

(b) Borrowings

| | | | | |
|--------------------------------|-----------------|----------------------|-----------------|----------------------|
| Loans | – | 11,500 | – | 16,250 |
| <u>Total Borrowings</u> | <u>–</u> | <u>11,500</u> | <u>–</u> | <u>16,250</u> |

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

(c) Provisions

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Employee entitlements (including oncosts) | 2,648 | 94 | 2,630 | 118 |
| Landfill Capping and Closure | – | 928 | – | 946 |
| Child Care Fundraising | – | 10 | – | 10 |
| <u>Total provisions</u> | <u>2,648</u> | <u>1,032</u> | <u>2,630</u> | <u>1,074</u> |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

| | <u>as at 30/06/22</u> | | | | <u>as at 30/06/23</u> |
|--|-------------------------------|---------------------------------------|----------------------|------------------------|-------------------------------|
| | Opening Balance \$ '000 | Increments (Decrements) \$ '000 | Transfers \$ '000 | Impairments \$ '000 | Closing Balance \$ '000 |
| (a) Asset revaluation reserve | | | | | |
| Land | 19,649 | 3,758 | – | – | 23,407 |
| Land improvements | 2,856 | 2,367 | – | – | 5,223 |
| Buildings and other structures | 22,417 | 4,918 | – | – | 27,335 |
| Infrastructure | | | | | |
| - Stormwater drainage | 18,133 | 2,230 | – | – | 20,363 |
| - Irrigation Systems | 550 | 832 | – | – | 1,382 |
| - Playgrounds | 1,341 | 139 | – | – | 1,480 |
| - Roads & Footpaths | 176,570 | 24,136 | – | – | 200,706 |
| - Runway Assets | 9,074 | 2,608 | – | – | 11,682 |
| Total asset revaluation reserve | <u>250,590</u> | <u>40,988</u> | <u>–</u> | <u>–</u> | <u>291,578</u> |
| Comparatives | 231,847 | 18,743 | – | – | 250,590 |

| | <u>as at 30/06/22</u> | | | | <u>as at 30/06/23</u> |
|-----------------------------|-------------------------------|-------------------------------|---------------------------------|-------------------------------|-------------------------------|
| | Opening Balance \$ '000 | Tfrs to Reserve \$ '000 | Tfrs from Reserve \$ '000 | Other Movements \$ '000 | Closing Balance \$ '000 |
| (b) Other reserves | | | | | |
| Committed Funds Reserve | 675 | 159 | (547) | – | 287 |
| Total other reserves | <u>675</u> | <u>159</u> | <u>(547)</u> | <u>–</u> | <u>287</u> |
| Comparatives | 978 | 255 | (558) | – | 675 |

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).

Committed Funds Reserve

The committed funds reserve is used to record amounts committed for brought forward projects, unexpended grant funds and developer contributions.

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

Note 10. Assets subject to restrictions

| | 2023 \$ '000 | 2022 \$ '000 |
|---|-----------------|-----------------|
| <p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p> | | |
| Cash and financial assets | | |
| Other Contributions | – | 12 |
| Federal Government | 277 | 215 |
| State Government | 10 | 448 |
| Total cash and financial assets | 287 | 675 |
| Total assets subject to externally imposed restrictions | 287 | 675 |

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

Note 11. Reconciliation to Statement of Cash Flows

| | Notes | 2023 \$ '000 | 2022 \$ '000 |
|--|-------|-----------------|-----------------|
| (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 | 108 | 350 |
| Balances per Statement of Cash Flows | | 108 | 350 |

(b) Reconciliation of change in net assets to cash from operating activities

| | | | |
|---|--|--------------|--------------|
| Net surplus/(deficit) | | (1,851) | 4,694 |
| Non-cash items in income statements | | | |
| Depreciation, amortisation and impairment | | 7,954 | 7,257 |
| Non-cash asset acquisitions | | – | (186) |
| Grants for capital acquisitions treated as investing activity | | (2,376) | (6,071) |
| Net (gain)/loss on disposals | | 2,071 | 1,582 |
| | | 5,798 | 7,276 |
| Add (less): changes in net current assets | | | |
| Net (increase)/decrease in receivables | | 2,147 | (2,546) |
| Change in allowances for under-recovery of receivables | | (2) | – |
| Net (increase)/decrease in inventories | | (2) | (59) |
| Net (increase)/decrease in other assets | | 129 | – |
| Net increase/(decrease) in trade and other payables | | 1,140 | (2,644) |
| Net increase/(decrease) in unpaid employee benefits | | (6) | 145 |
| Net increase/(decrease) in other provisions | | (18) | (37) |
| Net cash provided by (or used in) operations | | 9,186 | 2,135 |

(c) Financing arrangements

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

| | | |
|--------------------------------------|--------|--------|
| Bank overdrafts | 500 | 250 |
| Corporate credit cards | 37 | 37 |
| LGFA cash advance debenture facility | 26,000 | 26,000 |

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

Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

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).

| | 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 |
| | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 | \$ '000 |
| Functions/Activities | | | | | | | | | | |
| Business Undertakings | 29 | 15 | 5 | 10 | 24 | 5 | – | – | 34,732 | 34,353 |
| Community Services | 1,915 | 1,716 | 4,237 | 3,819 | (2,322) | (2,103) | 32 | 69 | 19,017 | 16,060 |
| Culture | 197 | 199 | 1,599 | 1,468 | (1,402) | (1,269) | 173 | 174 | 963 | 904 |
| Economic Affairs | 329 | 203 | 2,127 | 1,998 | (1,798) | (1,795) | 50 | 4 | 2,383 | 1,508 |
| Environment | 5,983 | 4,910 | 7,599 | 7,832 | (1,616) | (2,922) | 121 | 117 | 4,218 | 2,444 |
| Sport & Recreation | 283 | 343 | 5,998 | 5,483 | (5,715) | (5,140) | 20 | 40 | 38,583 | 35,227 |
| Regulatory Services | 429 | 378 | 2,608 | 2,298 | (2,179) | (1,920) | – | 5 | 168 | 168 |
| Transport & Communication | 4,418 | 3,867 | 9,791 | 9,713 | (5,373) | (5,846) | 2,085 | 2,152 | 241,539 | 213,389 |
| Council Administration | 25,841 | 24,856 | 6,389 | 2,974 | 19,452 | 21,882 | 6,483 | 5,576 | 16,967 | 19,030 |
| Total Functions/Activities | 39,424 | 36,487 | 40,353 | 35,595 | (929) | 892 | 8,964 | 8,137 | 358,570 | 323,083 |

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.

The Corporation of the City of Whyalla

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

Property Portfolio, Private Works, Tourism, and Other Economic Development.

Community services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control - Health, Immunisation, Preventative Health Services, Other Health Services, Community Support, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centre, Children and Youth Services, Community Assistance, Family and Neighbourhood Support and Other Community Support. Community Amenities, Bus Shelters, Cemeteries/Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunication Networks and Other Community Amenities.

Culture

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

Economic affairs

Employment Creation Programs, Regional Development, Support to Local Businesses, Other Economic Development.

Environment

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

Sport & recreation

Jetties, Marine Facilities, Parks and Gardens, Marinas & Boat Harbours, Sports Facilities – Indoor, Sports Facilities - Outdoor, Swimming Centres - Indoors, Other Recreation and Sporting Facilities.

Regulatory services

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

Transport & communication

Aerodrome, Footpaths and Kerbing, Roads – Sealed, Roads – Formed, Roads – Natural Formed, Roads – Unformed, Traffic Management, LGGC – Roads (formula funded) and Other Transport.

Council administration

Governance, Administration, N.E.C., Elected Members, Organisational, Support Services, Accounting / Finance, Payroll, 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.

The Corporation of the City of Whyalla

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 0.50% and 4.30% (2022: 0.10% and 1.05%). Short term deposits have an average maturity of 1 day and an average interest rate of 4.30% (2022: 1 day and 1.05%).

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 9.05% (2022: 5.80%). 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.

The Corporation of the City of Whyalla

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 and interest is charged at fixed and variable rates between 2.80% and 6.05% (2022: 1.55% and 2.80%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

Accounted for in accordance with AASB 16 as stated in Note 17.

| | Due < 1 year \$ '000 | Due > 1 year and ≤ 5 years \$ '000 | Due > 5 years \$ '000 | Total Contractual Cash Flows \$ '000 | Carrying Values \$ '000 |
|------------------------------------|----------------------------|--|-----------------------------|---|-------------------------------|
| 2023 | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 108 | – | – | 108 | 108 |
| Receivables | 4,493 | – | – | 4,493 | 4,493 |
| Total financial assets | 4,601 | – | – | 4,601 | 4,601 |
| Financial liabilities | | | | | |
| Payables | 3,176 | – | – | 3,176 | 3,176 |
| Non-current borrowings | 5,712 | 6,050 | – | 11,762 | 11,500 |
| Total financial liabilities | 8,888 | 6,050 | – | 14,938 | 14,676 |
| 2022 | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 350 | – | – | 350 | 350 |
| Receivables | 6,640 | – | – | 6,640 | 6,640 |
| Total financial assets | 6,990 | – | – | 6,990 | 6,990 |
| Financial liabilities | | | | | |
| Payables | 3,130 | – | – | 3,130 | 1,906 |
| Non-current borrowings | 12,750 | 3,500 | – | 16,250 | 16,250 |
| Total financial liabilities | 15,880 | 3,500 | – | 19,380 | 18,156 |

continued on next page ...

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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

| | 2023 | | 2022 | |
|----------------------|--|------------------------------|--|------------------------------|
| | Weighted Avg Interest Rate \$ '000 | Carrying Value \$ '000 | Weighted Avg Interest Rate \$ '000 | Carrying Value \$ '000 |
| Overdraft | 9.37% | – | 6.55% | – |
| Other variable rates | 4.13% | 11,500 | 2.32% | 16,250 |
| | | <u>11,500</u> | | <u>16,250</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 and 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.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLs are based on credit history adjusted for forward looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

| | 2023 \$ '000 | 2022 \$ '000 |
|----------------------|-----------------|-----------------|
| As at 1 July | 155 | 155 |
| Provisions | 8 | 17 |
| Write-off | (5) | – |
| Less reversals | – | (5) |
| Other movements | (1) | (12) |
| As at 30 June | <u>157</u> | <u>155</u> |

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

Note 14. Capital expenditure and investment property commitments

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

(a) Capital commitments

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

| | | |
|---------------------|--------------|--------------|
| Land Improvements | 899 | 691 |
| Buildings | 1,690 | 1,145 |
| Infrastructure | 3,014 | 1,815 |
| Plant and equipment | 307 | 580 |
| | <u>5,910</u> | <u>4,231</u> |

These expenditures are payable:

| | | |
|--|--------------|--------------|
| Not later than one year | 4,385 | 4,231 |
| Later than one year and not later than 5 years | 1,525 | – |
| | <u>5,910</u> | <u>4,231</u> |

(b) Other expenditure commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

| | | |
|-----------------------------|---------------|---------------|
| Audit Services | 44 | 60 |
| Waste Management Services | 5,717 | 8,164 |
| Other Maintenance Contracts | 1,949 | 1,659 |
| Other | 8,403 | 8,900 |
| | <u>16,113</u> | <u>18,783</u> |

These expenditures are payable:

| | | |
|--|---------------|---------------|
| Not later than one year | 6,867 | 4,829 |
| Later than one year and not later than 5 years | 9,246 | 13,954 |
| | <u>16,113</u> | <u>18,783</u> |

The Corporation of the City of Whyalla

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

Note 15. Financial indicators

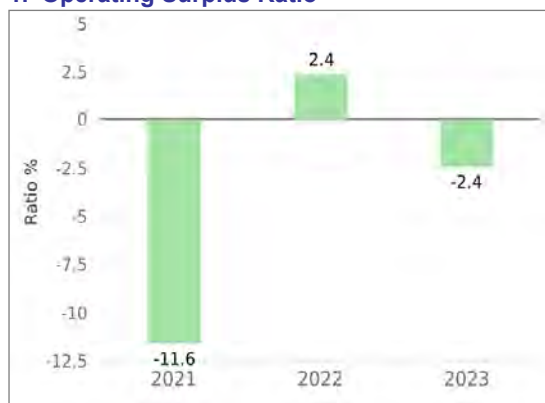
| | Indicator 2023 | Indicators 2022 | Indicators 2021 |
|--|-------------------|--------------------|--------------------|
| Financial Indicators overview | | | |
| <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i> | | | |
| 1. Operating Surplus Ratio | | | |
| Operating surplus | | | |
| Total operating income | (2.4)% | 2.4% | (11.6)% |
| <i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i> | | | |
| 2. Net Financial Liabilities Ratio | | | |
| Net financial liabilities | | | |
| Total operating income | 40% | 46% | 40% |
| <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 | | | |
| Total operating income | (7.3)% | (2.1)% | (11.5)% |
| 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 | | | |
| Total operating income | 54% | 57% | 47% |
| 3. Asset Renewal Funding Ratio | | | |
| Asset renewals | | | |
| Infrastructure and Asset Management Plan required expenditure | 80% | 62% | 61% |
| <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 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio (2.4)%

The underlying operating result is worse than it appears, due to the increase in Financial Assistance Grants Brought Forward, which is removed in the Adjusted Operating Deficit Ratio. The current year result was budgeted to be a large deficit, but deteriorated further due to some one off budget impacts, such as increased electricity prices. There are also other budget pressures, such as kerbside waste and animal management costs, which are not discretionary, so cannot be avoided.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2022/23 result

2022/23 ratio 40%

The underlying borrowing position is higher than it appears, due to the increase in Financial Assistance Grants Brought Forward, which is removed in the Adjusted Net Financial Liabilities Ratio. Council's borrowings are also lower than expected, due to capital spend deferred to future years, as well as the sale of a building surplus to requirements.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result

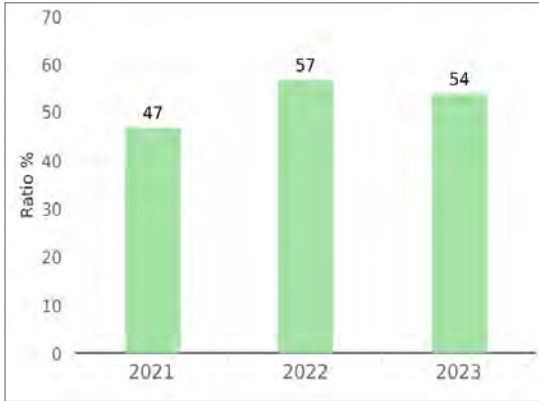
2022/23 ratio (7.3)%

This ratio removes the impact of Financial Assistance Grants being received in advance and shows Council's underlying operating result.

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

Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

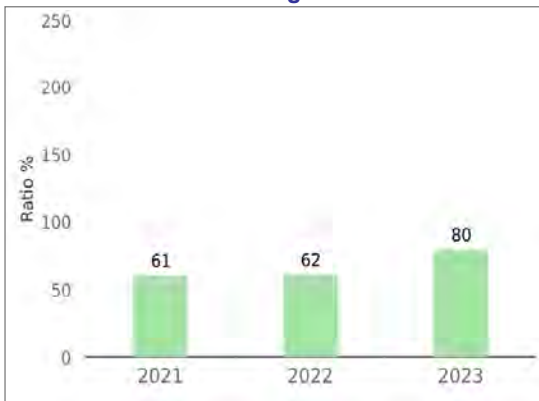
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio 54%

This ratio removes the impact of Financial Assistance Grants being received in advance and shows Council's underlying borrowing position.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2022/23 result

2022/23 ratio 80%

The renewal ratio is slightly below the target range, with a number of projects moved to 2023/24.

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

| | 2023 \$ '000 | 2022 \$ '000 |
|--|-----------------|-----------------|
| <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 | 23,715 | 22,386 |
| Statutory charges | 412 | 422 |
| User charges | 3,742 | 3,245 |
| Grants, subsidies and contributions - capital | 1,227 | 873 |
| Grants, subsidies and contributions - operating | 8,964 | 8,137 |
| Investment income | 38 | 12 |
| Reimbursements | 97 | 22 |
| Other income | 1,229 | 1,390 |
| Total Income | 39,424 | 36,487 |
| Expenses | | |
| Employee costs | 13,869 | 12,393 |
| Materials, contracts and other expenses | 17,885 | 15,740 |
| Depreciation, amortisation and impairment | 7,954 | 7,257 |
| Finance costs | 645 | 205 |
| Total Expenses | 40,353 | 35,595 |
| Operating surplus / (deficit) | (929) | 892 |
| Net outlays on existing assets | | |
| Capital expenditure on renewal and replacement of existing assets | (3,555) | (5,898) |
| Add back depreciation, amortisation and impairment | 7,954 | 7,257 |
| Add back proceeds from sale of replaced assets | 232 | 192 |
| | 4,631 | 1,551 |
| Net outlays on new and upgraded assets | | |
| Capital expenditure on new and upgraded assets (including investment property and real estate developments) | (5,135) | (11,963) |
| Add back amounts received specifically for new and upgraded assets | 1,149 | 5,198 |
| Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale) | 1,421 | - |
| | (2,565) | (6,765) |
| Annual net impact to financing activities (surplus/(deficit)) | 1,137 | (4,322) |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases

Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

| | 2023 \$ '000 | 2022 \$ '000 |
|--|-----------------|-----------------|
| Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows: | | |
| Not later than one year | 299 | 239 |
| Later than one year and not later than 5 years | 524 | 481 |
| Later than 5 years | 2,576 | 450 |
| | 3,399 | 1,170 |

The Corporation of the City of Whyalla

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% 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 2021/22) 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.

A review was underway at as 30 June 2023 by the Fund's actuary. The report will be issued later in the year and any changes to Council's contribution rates will be effective from 1 July 2024.

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.

The Corporation of the City of Whyalla

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

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 and water

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 and water has not been recognised in the reports. Land acquired for road or marine 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 353 km of road reserves, of average width 20 metres and one land parcel under water, containing the Whyalla Jetty.

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.

3. Bank guarantees

Council has no bank guarantees.

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 no notice of any appeals against planning decisions made prior to reporting date.

Council is responsible for the operations of the Mount Laura and, previously, the Newton Street landfill sites. The cost of Councils' obligations in relation to the Mount Laura site has been included in Note 8. The Newton Street site is monitored and costs are expensed on an annual basis. Requirements for future restorations have not been identified as at 30 June 2023. If applicable, once identified, the amount will be included and amortised on an annual basis.

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 not aware of any "non adjusting events" that merit disclosure.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 21. Related party transactions

Key management personnel

Transactions with key management personnel

The key management personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all 39 persons were paid the following total compensation

| | 2023 \$ '000 | 2022 \$ '000 |
|---|-----------------|-----------------|
| The compensation paid to key management personnel comprises: | | |
| Short-term employee benefits | 3,558 | 3,037 |
| Post-employment benefits | 329 | 235 |
| Long-term benefits | 246 | 227 |
| Termination benefits | 21 | 13 |
| Total | 4,154 | 3,512 |

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:

| | | |
|--|----------|----------|
| Planning and building application Fees | 2 | 1 |
| Total | 2 | 1 |

Ten key management personnel and relatives own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. The total amount purchased from these businesses for the 2022/23 financial year was \$3,477,915, with aggregate purchases from six of these individual business exceeding \$5,000 during the year.

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

Three key management personnel or close family members (including related parties) lodged a total of three Planning and Building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Three planning and building approvals, with and without conditions, was granted during the year. Total fees for these applications (all of which are payable on lodgement) amounted to \$1,508.

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Independent Auditor's Report

To the members of the Corporation of the City of Whyalla

Opinion

We have audited the accompanying financial report of the Corporation of the City of Whyalla (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



SAMANTHA CRETEN
Director

4/10/2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CORPORATION OF THE CITY OF WHYALLA

Opinion

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

Basis for opinion

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

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY

SAMANTHA CRETEN
Director

4/10/2023

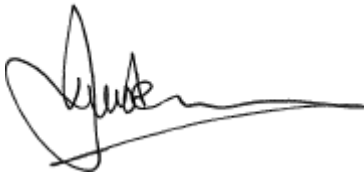
General Purpose Financial Statements

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 The Corporation of the City of Whyalla for the year ended 30 June 2023, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Justin Commons
Chief Executive Officer



Grant Strawbridge
Presiding Member, Audit and Risk Committee

Date: 03 October 2023

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Corporation of the City of Whyalla 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

4/10/2023



**EYRE PENINSULA
LOCAL GOVERNMENT
ASSOCIATION
ANNUAL REPORT**

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



WWW.EPLGA.COM.AU

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



Welcome to the
District Council
of **Elliston**

Author:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

pscott@eplga.com.au

Regional Snapshot provided by Regional Development Australia Eyre Peninsula Inc.

First nations acknowledgement

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

THE PRESIDENT'S REPORT

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

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

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

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

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

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

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

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

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

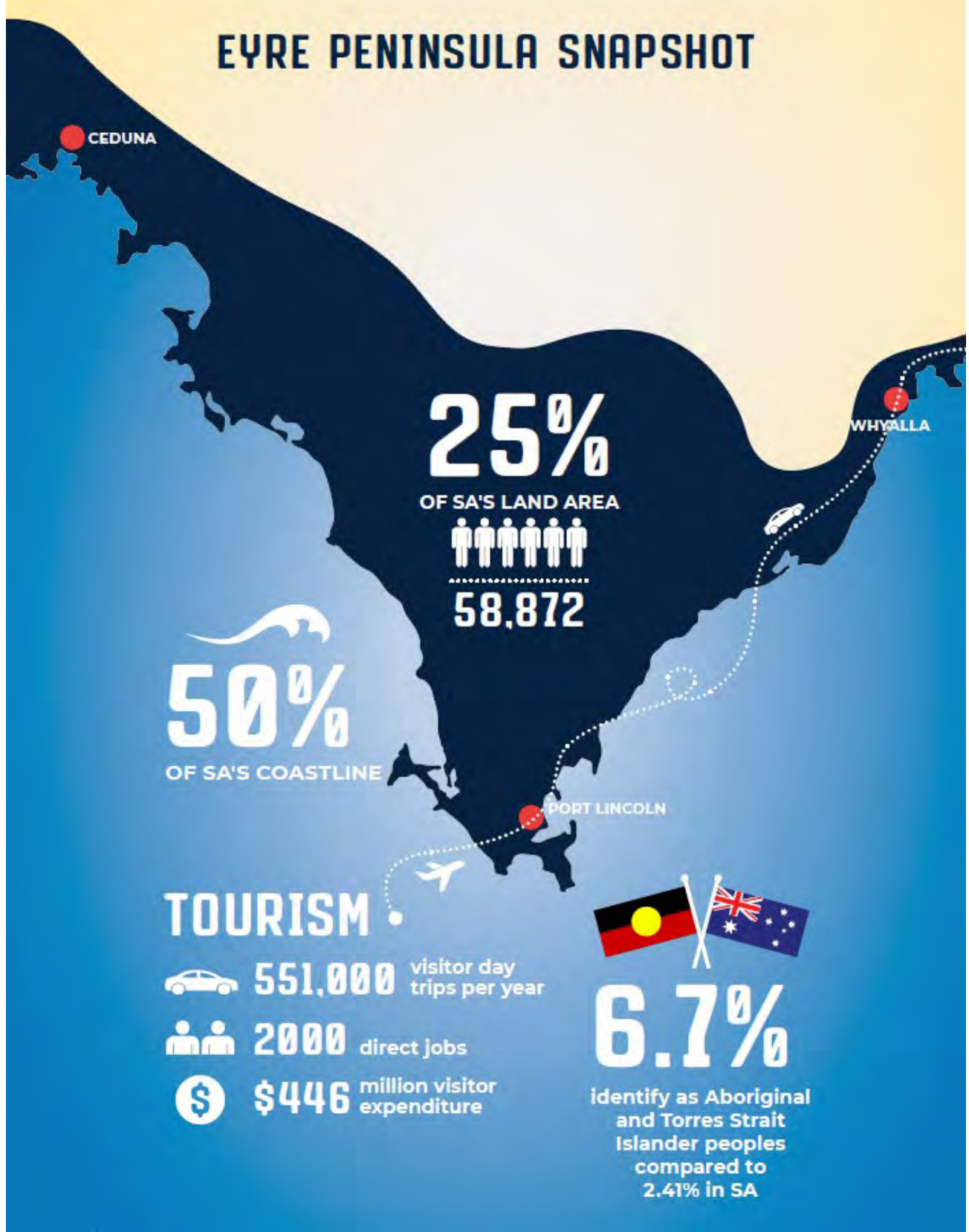
The vision and goal of the EPLGA, to **“enable Eyre Peninsula councils to excel, innovate, and thrive”**, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.



Mayor Dean Johnson

President Eyre Peninsula
Local Government Association

EYRE PENINSULA SNAPSHOT





24%
OF SA'S BARLEY CROP

40%
OF SA'S WHEAT CROP



45%
OF SA'S IRON & STEEL
MANUFACTURING



82%

OF SA'S SEAFOOD
PRODUCT

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



33,353

LABOUR FORCE
POPULATION

CONTRIBUTES
\$4.05BN

TO SA'S GRP



JOBS BY SECTOR

3,494 Agriculture, forestry
and fishing

2,115 Healthcare and
social assistance

1,865 Manufacturing

**VALUE OF
EXPORTS
PER SECTOR**



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

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

MEMBER COUNCILS

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

EPLGA BOARD MEMBERS 2022/23

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

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

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

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

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Ryan Viney, Chief Executive Officer

Zone Emergency Management Committee:

Mathew Morgan (Presiding Member)

Peter Scott, Executive Officer

Representatives from each Council

- City of Port Lincoln
- EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

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

Our Partners

South Australian Regional Organisation of Councils

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

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

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

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



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

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



Local Government Association of South Australia

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

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

Members of the LGA Board of Directors include:

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



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

EPLGA representatives on LGA Board or Directors are:



LGA Annual General Meeting Adelaide Oval, Friday 28 October

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

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

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

President Dean Johnson update:

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

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

While I appreciate there were some differing views on these issues, I was encouraged by the respectful discourse and questions posed by members and, ultimately, the outcome which saw all motions carried.

A heartfelt congratulations to City of Charles Sturt Mayor and past LGA President Angela Evans for winning this year's Joy Baluch Award.

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

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

Thank you for your commitment to serving your communities in local government across multiple decades.

I'd also like to again extend my gratitude to Local Government Minister Geoff Brock, Electoral Commissioner Mick Sherry and LGA Tasmania President Christina Holmdahl for speaking on the day.

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

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

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

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



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

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

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

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

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

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

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

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



Mayor Dean Johnson
LGA President

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

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



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



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

2023 Australian Local Government Association National General Assembly

Nation Convention Centre Canberra

13-16 June 2023

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

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

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

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

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



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

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

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

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

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

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

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

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



Clinton Jury GAICD
Chief Executive Officer

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



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

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

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

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

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

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

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

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

[Landscape South Australia - Eyre Peninsula](#)



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

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

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

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

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



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



Eyre Peninsula Desalination Plant: Site Selection Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SA Regional LGAs Executive Officers Management Group

There are five regional LGAs across South Australia:

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

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

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

SA Power Networks Community Advisory Board (CAB)

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

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

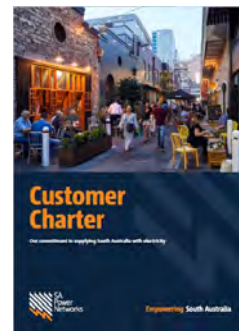
Cr Kat Mitchell, City of Port Adelaide Enfield, and Peter Scott, EO EPLGA, are the local government representatives on the CAB.

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

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

The Board regularly receives updates from working and reference groups:

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



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

Speakers to Panel include:

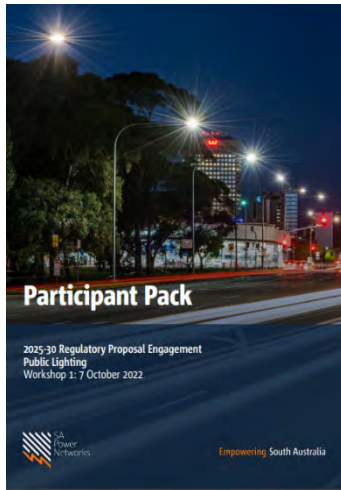
- Luke Morton, Co founder of iO Energy
- Andrew Schultz, SA Department of Energy and Mining
- Georgina Morris, SACOSS
- Brian Spak, Energy Consumers Australia
- Robert Sporne, Tindo Solar
- Peter Scott, EO EPGLA



Public Lighting Working Group

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

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



Customer feedback includes the following key insights:

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

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

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

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

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

Updating the Eyre Peninsula Local Government Association Charter

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

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

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

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

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

In summary the following changes have been made:

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

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

2022-23 Special Local Roads Program –Outcomes

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

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

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

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

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

The objectives of the SLRP are to:

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

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

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

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

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

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

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

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

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

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

Successful SLRP outcomes for Eyre Peninsula:

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

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

Friday 17 March 2023

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

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

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



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



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



Conference Speakers:



Mayor Dean Johnson



Mr Sam Telfer, MP



MC - Peter Scott, EPLGA



Bryan Trigg, RDAEP
Chair



Dr Tom Nehmy -
Keynote. Healthy Minds



Sam Usher. Australian
Radioactive Waste Agency



Professor Andrew Beer.
UniSA



Michael Richardson.
Masterplan



Naomi Reed. NBN



Zinta Docherty, Kelleedy
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.

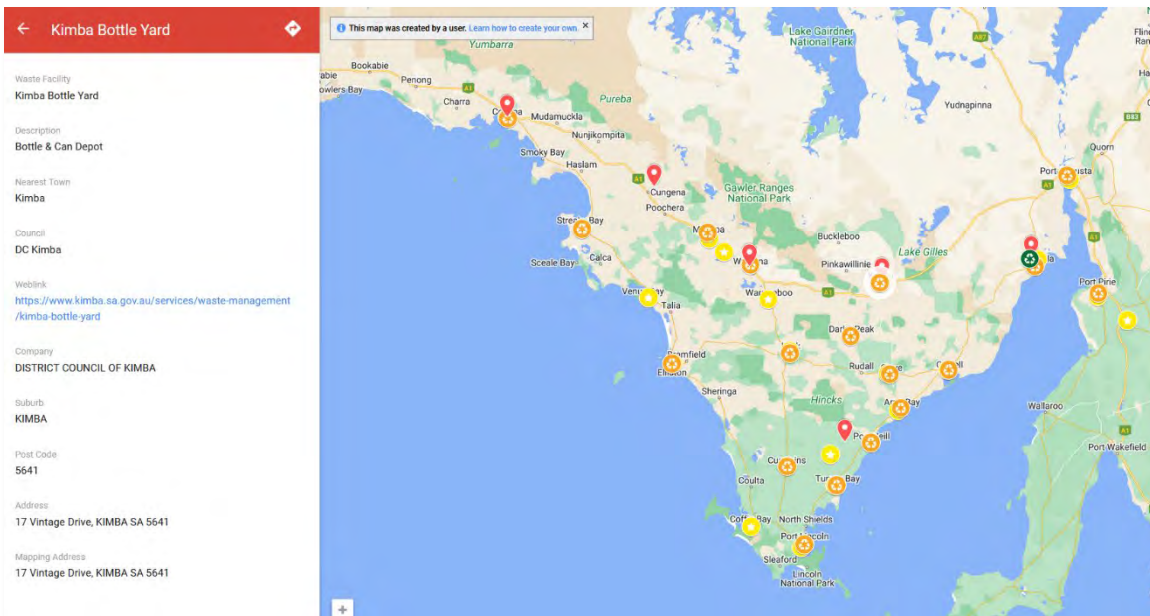


Figure 2 A Google map has been created listing all the waste facilities on Eyre Peninsula. Clicking on each location will bring up information on services offered. The Map can be accessed here: [Eyre Peninsula Waste Facilities](#).

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:

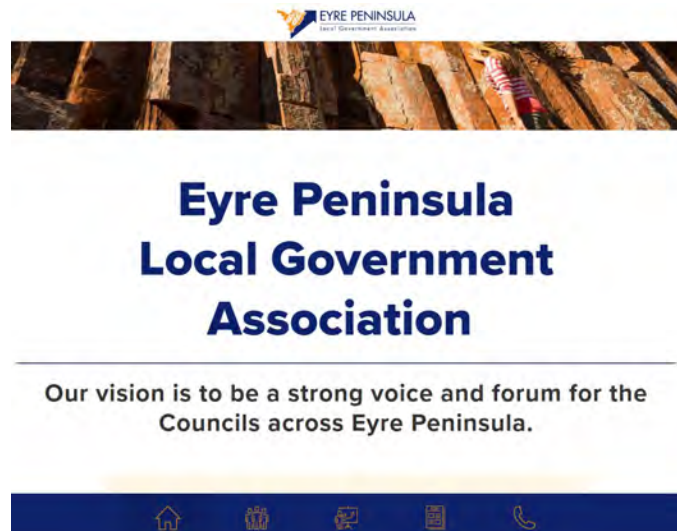
- Emphasis on sustainable and resilient systems within resource limitations.
- Engagement in partnerships for long-term service security.
- Commitment to meeting EPA standards and community needs.
- Continuous improvement towards broader service scope and circular economy.
- Key Challenges: Geographic 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/>



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

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

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

Android

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

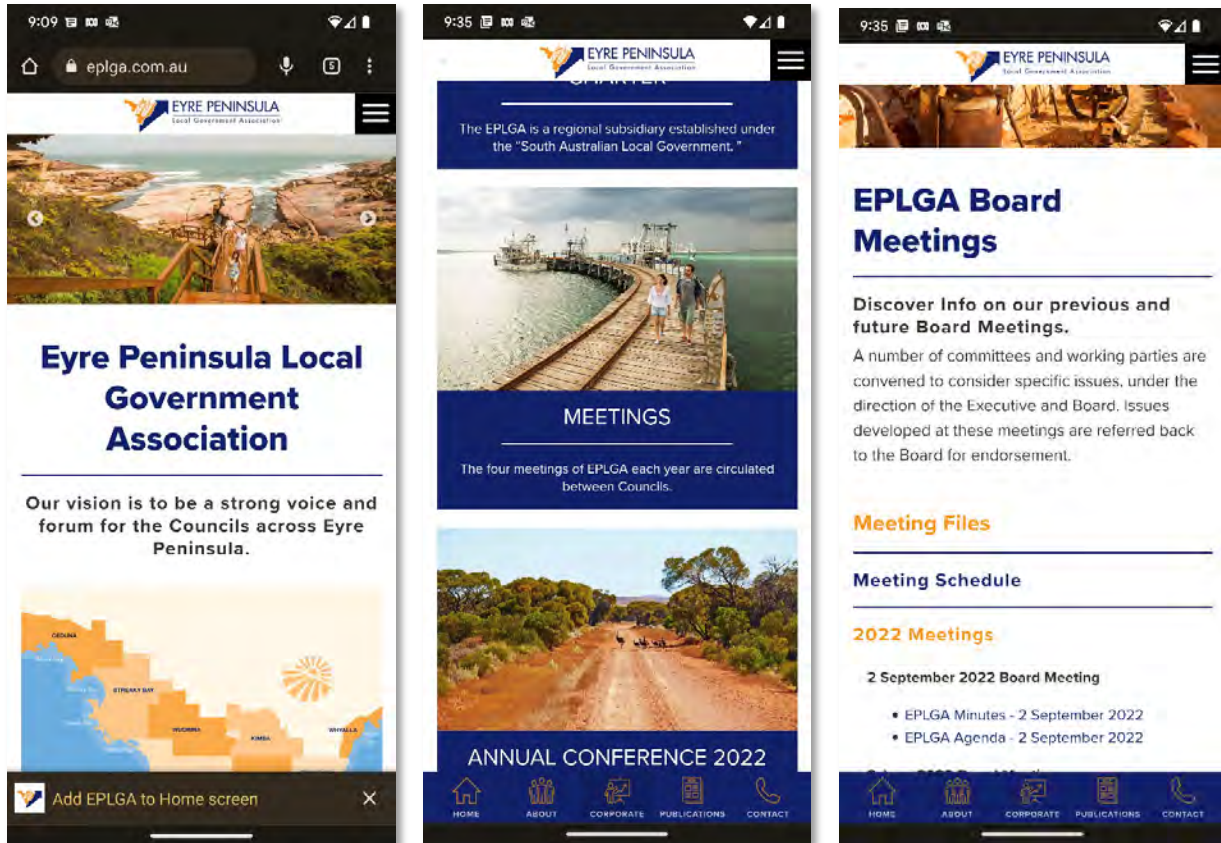
iPhone

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

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

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

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



Website: eplga.com.au

14th Australian Space Forum – opportunities for Eyre Peninsula

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

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

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

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



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

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

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

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

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

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



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

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

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

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

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

Some of the notable outcomes include:

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

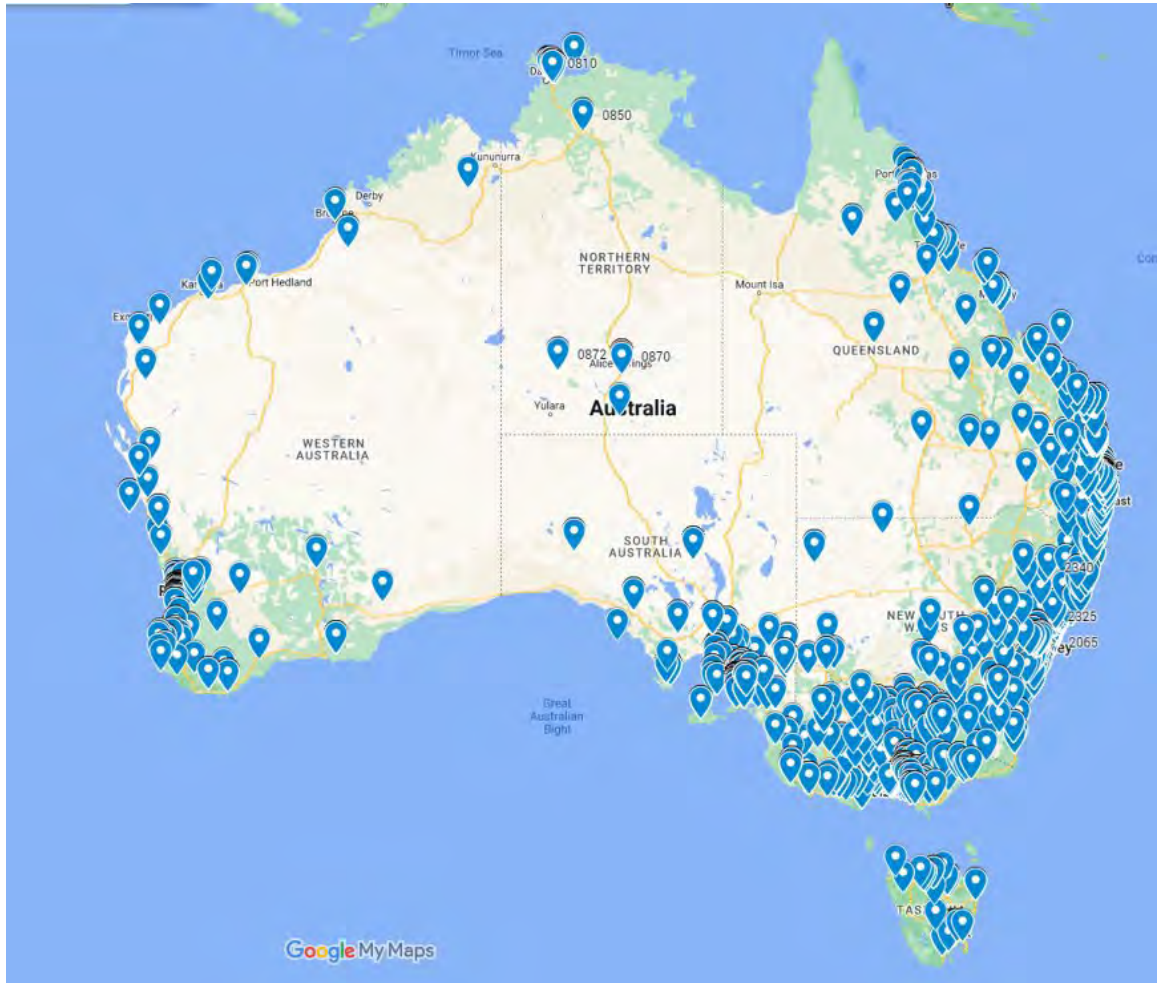


Figure 4. Campers come from postcodes all over Australia (and the world!). RDAEP promotes online booking across Australia, high-value visitors have the confidence, and the knowledge, to travel to Eyre Peninsula. [Google map link click here.](#)

Visitor Feedback

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

Digital Technology Impact

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

Media Coverage

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

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

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

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



Figure 5 Watch on [Youtube](#)

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



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

Eyre Peninsula LGA Annual Business Plan 2023-24

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

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

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

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

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

The EPLGA Purpose is to:

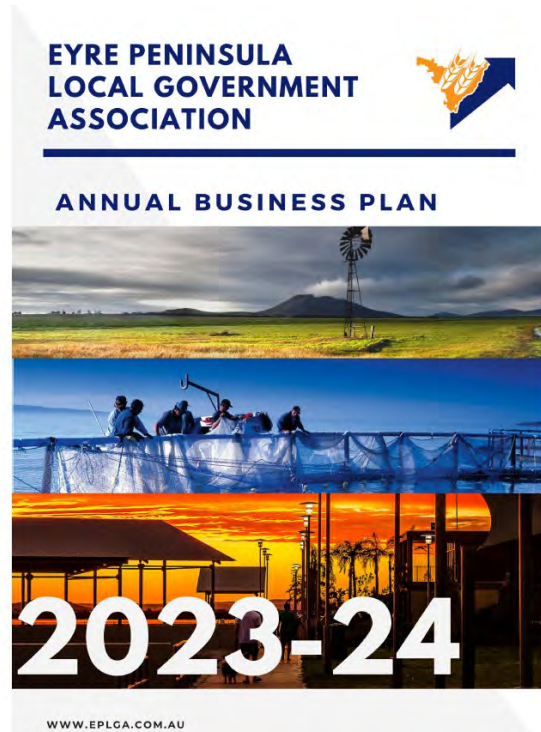
- Provide a forum for Constituent Councils to consider and respond to matters of common interest (including through advocacy)
- Provide a structure for Constituent Councils to work together to:
 - develop and/or contribute to the development, updating, and implementation of Regional Plans that address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

PREAMBLE – Annual Business Plan.

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

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

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



REPORT OF ACTIVITIES

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

SUMMARY OF OTHER ACTIVITIES

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

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

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

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

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

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

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

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

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

Strategic Actions

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

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

Goal Area 1.2 Governance

Core Activities

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

Comments:

Compliance met.

Strategic Actions

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

Comments:

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

Goal Area 1.3 Member Services

Core Activities

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

Comments:

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

Strategic Actions

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

Comments:

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

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

EPLGA COMMITTEE REPORTS

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

USE OF FINANCIAL RESOURCES

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

24 November 2023

Mr. Peter Scott
Executive Officer
Eyre Peninsula Local Government Association

Sent via email: pscott@eplga.com.au

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North Adelaide SA 5006

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

Compilation Report

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

Compilation report to Eyre Peninsula Local Government Association.

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

The Responsibility of the Committee Member's

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

Our Responsibility

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

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

COMPLETE BUSINESS & ACCOUNTING SERVICES PTY LTD

TROY DOUDLE

Dated: 27 November 2023

Income and Expenditure Statement

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

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

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

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

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

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

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

Assets and Liabilities Statement

Eyre Peninsula Local Government Association As at 30 June 2023

30 JUN 2023 30 JUN 2022

Assets

Current Assets

Cash and Cash Equivalents

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

GST Receivable

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

Total Current Assets

463,677 366,326

Non-Current Assets

Term Deposits

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

Plant and Equipment and Vehicles

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

Total Non-Current Assets

169,697 170,429

Total Assets

633,374 536,755

Liabilities

Current Liabilities

| | | |
|------------------|---------|-------|
| Accounts Payable | 104,219 | 9,105 |
|------------------|---------|-------|

Bank Overdraft

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

ATO Integrated Client Account

1,438 (120)

PAYG Withholdings Payable

- 4,356

Provisions

| | | |
|---------------------------------|--------|-------|
| Provisions - Long Service Leave | 11,553 | 7,875 |
|---------------------------------|--------|-------|

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

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

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

Notes to the Financial Statements

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

1. Summary of Significant Accounting Policies

Basis of Preparation

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

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

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

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

Local Government Reporting Entity – Non-Conformance

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

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

Property, Plant and Equipment (PPE)

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

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

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

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

Impairment of Assets

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

Employee Provisions

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

Provisions

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

Cash on Hand

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

Accounts Receivable and Other Debtors

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

Revenue and Other Income

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

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

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

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

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

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

Goods and Services Tax (GST)

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

Financial Assets

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

Accounts Payable and Other Payables

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

Comparative Figures

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

Certificate By Members of the Board

Eyre Peninsula Local Government Association

For the year ended 30 June 2023

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

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

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

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

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

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

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

Dated: **23 / 11 / 2023**



Eyre Peninsula Local Government Association

Annual Financial Statements

for the year ended 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



.....
Dean Johnson
President



.....
Peter Scott
Executive Officer

Date: 24/11/2023

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Dean Newbery
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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



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