

**SOUTHERN MALLEE DISTRICT COUNCIL** 





#### **NGARKAT ACKNOWLEDGEMENT**

Southern Mallee District Council acknowledges the Ngarkat people as the traditional custodians of the land on which we meet and work. We respect their culture and we extend that respect to other Aboriginal and Torres Strait Islander people.

## **CONTENTS**



Introduction	∠
Welcome to the Annual Report	2
Mayor's Message	3
CEO's Message	4
About Southern Mallee District Council	6
Council Profile	6
General Information	7
Map of the Council Area	8
2022/2023 in Review	10
Major Capital Project Achievements	10
Local Events	15
Council Services	16
Where Council Rates Were Spent	17
Key Financial Results	18
Our Strategic Plan	19
Council Vision	20
Council Values	20
Strategic Plan	21
Elected Members	22
Incoming Elected Members	22
Outgoing Elected Members	24
Elected Member Reporting	25
Representation Quota	26

Our Organisation	28
Corporate Structure	28
Functional Structure	29
Management and Staffing Reporting	31
I.T. Award	32
Corporate Reporting	34
Council Decision Making Structure	34
Internal Review of Council Actions	34
Regional Subsidiaries of Council	35
Local Nuisance and Litter Control	35
Property and Development Services Reporting	36
Confidentiality	38
Confidentiality Reporting	38
National Competition Policy	46
List of Documents Available to the Public	46
Freedom of Information	47
Budget and Finance	48
Budget and Financial Reports	48
Auditors	50
Appendices	53
Appendix A Annual Financial Statements 2022/2	02353
Appendix B Regional Subsidiary Reports	100
Murraylands & Riverland Local Government	
Association Annual Report 2022/2023	100
Appendix C Freedom of Information Statement	137

# INTRODUCTION

# WELCOME TO THE Annual Report

In accordance with the Local Government Act 1999, Council must publish an Annual Report to provide an update to our community and stakeholders about Council's financial and operational performance.

The 2022/2023 Annual Report (the "Annual Report") provides an overview of our Council district, the financial outcomes and key achievements of 2022/2023. It provides a platform to showcase our vision, our Strategic Plan 2021-2025 (the "Strategic Plan") and key projects undertaken throughout the year. The report contains valuable information on the services we provide our rate payers and stakeholders. The report also outlines Council's structure and provides an overview of key operations and governance outcomes.

The report has been divided into the following sections:

- About Southern Mallee District Council (pages 6-9)
- 2022/2023 in Review (pages 10-18)
- Our Strategic Plan (pages 19-21)
- Elected Members (pages 22-26)
- Our Organisation (pages 28-32)
- Corporate Reporting (pages 34-37)
- Budget and Finance (pages 48-52)

Our appendices follow these sections providing detailed financial statements and Council's Freedom of Information Statement. Legislation requires the inclusion of subsidiaries and as such the Murraylands and Riverland Local Government Association Annual Report can be found as Appendix B.

For further information please contact:

#### Southern Mallee District Council

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This Annual Report can be accessed in hardcopy from our principal office in Pinnaroo or online from our website.



# MAYOR'S Message

2022/2023 was a year of transition with six of seven councillors not returning and the need to find a new Chief Executive Officer (CEO). Our challenge was made a little more difficult with only two nominations for councillors at the elections which resulted in the need for supplementary elections to fill the five vacant positions. Thankfully the community responded with five new councillors being welcomed at our April 2023 meeting. Unfortunately, this meant delaying the recruitment of a new CEO until we had a full Council, this however was the correct process to follow.

Whilst this year was one of transition from one elected body to another, the continuity of Council is ensured through both the Strategic Plan which was in year two of four, and the Long Term Financial Plan 2022/2023 - 2031/2032 (the "Long Term" Financial Plan") year one of 10. These documents form the basis for our plans and operations across council terms, but they also live and breathe and require review by the incoming members which will be carried out with the incoming CEO.

Throughout this year delivery of our major projects continued with completion due by the end of 2023. All projects are looking sensational and have certainly improved the liveability and appeal for travellers to stop, hopefully spend a few dollars and spread the word.

We must certainly take time to acknowledge the work put in by staff during this past year in trying circumstances, it is most difficult to keep your chin up and carry on when your leader has again gone and your faced with extensively a new elected member body who also come in with new ideas and expectations.

We collectively look forward to the next year with our new CEO, a renewed commitment from all to work together, share ideas and opinions, communicate fairly, openly, honestly and with the common good in mind. It is all too easy rest on local parochialism's and long held grievances when the way forward is together as one community!

Cr Ron Valentine Mayor





The 2022/2023 financial year was another busy and productive year for Southern Mallee District Council. This document represents the Annual Report of Southern Mallee District Council for the period 1 July 2022 to 30 June 2023. The report details the achievements of Council against its strategic objectives and incorporates the audited financial statements of the organisation.

The role of Council is to provide services to its community, ensure infrastructure and the assets it owns are kept in good repair and replaced at the end of its life whilst also providing prudent financial management and investment in Council employees to ensure they have the skills, knowledge and tools to undertake the works required for the needs of the community.

I wish to again thank Council staff who have continued to work tirelessly to provide these diverse range of services that are highly valued by the community and infrastructure projects that continue to implement Council's Strategic Plan.

Matthew Sherman Acting Chief Executive Officer



## **ABOUT SOUTHERN MALLEE** DISTRICT COUNCIL

## COUNCIL Profise

Southern Mallee District Council is a diverse municipality with rural and township-based communities and vast agricultural and horticultural enterprises. It is located 200 kilometres to the east of Adelaide and covers 5,700 km<sup>2</sup>. Southern Mallee is central to the greater Mallee Region.

Southern Mallee is located within the southeast of the administrative region of the Murraylands and Riverland. However, Southern Mallee residents see themselves as proudly part of the Mallee. The Mallee is a broad region spanning parts of South Australia and Victoria. Lameroo and Pinnaroo are key Mallee towns and represent a key economic zone on the Mallee Highway between Adelaide and Sydney. The Ngarkat and Karte Conservation Parks feature as major landmarks in the Southern Mallee and protect significant natural assets including a diverse range of plants and wildlife.

Council was formed in 1997 and comprises the former Lameroo and Pinnaroo District Councils. At the time of the 2021 census the population was 1979. The total population has been stable in recent years. Southern Mallee District Council has a highly engaged and active community and has strengths in volunteerism, arts and culture, sport, and a growing reputation for innovative farming practices. The people of Southern Mallee value

their ability to interact with each other through a range of community groups and settings. There is a high level of formal and informal interaction between residents and Council.

Southern Mallee District Council has a total of 1.342 kilometres of roads of which 132 kilometres is sealed. Community facilities are located in the two major towns and the larger settlements. There are libraries and schools in Geranium, Lameroo and Pinnaroo. Most sport and recreation facilities are located in Lameroo and Pinnaroo with a small number of facilities in Geranium, Parilla, Parrakie, and Wilkawatt. Public swimming pools are located in Lameroo and Pinnaroo. The Geranium community has access to the Geranium School pool.

Council seeks to provide improved facilities. infrastructure, and services to meet the needs of the community. The local economy is largely dependent upon agricultural and horticultural production. Property sizes tend to be large commercial scale farming enterprises with few recreational or hobby blocks. The region has access to significant high-quality groundwater which supports irrigated horticulture.

**PINNAROO** 

**LAMEROO** 

**PARILLA** 

**GERANIUM** 

# GENERAL Information



**PRINCIPAL MEMBER** 

Mayor Cr Ron Valentine



**ACTING CHIEF EXECUTIVE OFFICER** 

Matthew Sherman



STAFF TOTAL 54 FTE 36.4



**TOTAL AREA** 5,695 square kilometres



RATEABLE **PROPERTIES** 1,743



TOTAL ROAD LENGTH 1,342 km



132 km



**COMMERCIAL CENTRES** 

Pinnaroo & Lameroo



**LIBRARIES** 

Geranium, Lameroo & Pinnaroo



**SCHOOLS** 

Geranium, Lameroo & Pinnaroo



**SPORT & RECREATION FACILITIES** 

Geranium, Lameroo, Parilla, Parrakie, Pinnaroo & Wilkawatt



**CEMETERIES** 

Lameroo, Parrakie & Pinnaroo



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www.facebook.com/SouthernMalleeDC

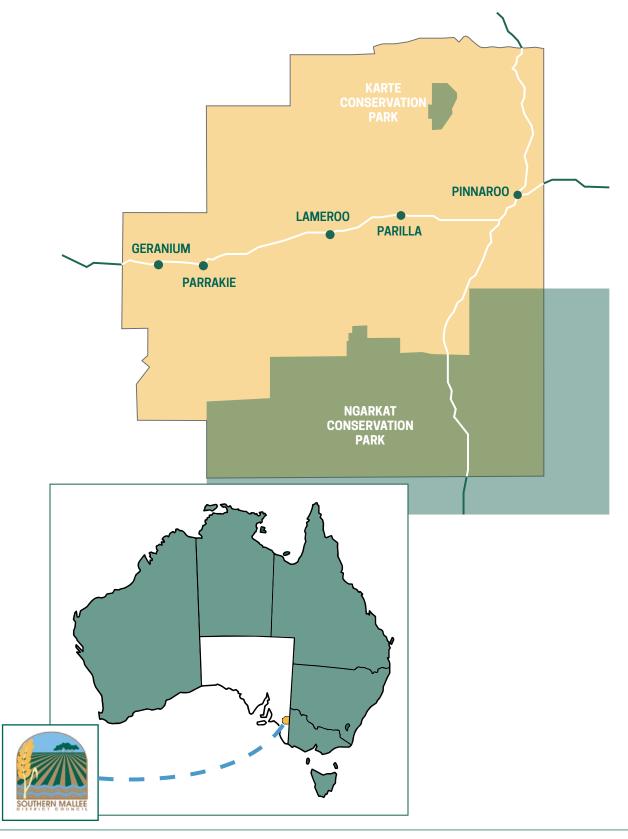


www.instagram.com/southernmalleedistrictcouncil



MAP OF THE ouncil Area

## SOUTHERN MALLEE DISTRICT COUNCIL





# 2022/2023 **IN REVIEW**



**MAJOR CAPITAL PROJECT** ACHIEVEMENTS 2022/2023



### THE PINNAROO VILLAGE GREEN PROJECT

The Pinnaroo Village Green Project was undertaken to help revitalise the main street of Pinnaroo. The project focused on improving the amenities in the central green area adjacent the main street, with the aim of increasing the vibrancy of the town and enticing travellers to stop and explore the Southern Mallee.

The project was a major capital works achievement with stage two of the works program and works at the eastern end of the street undertaken in 2022/2023. The project was completed in June 2023, the culmination of four years of work. It began with community consultation and the development of a masterplan. Significant work went into applying for grant funding which was successful. A steering committee was formed to help guide the project design.

The project outcomes feature:

- A new nature play space which includes a large rock mound with two slides, a basket swing, a 25m flying fox, a tri cell net climb, spinning disc and sand pit. The inclusion of paths, seating, plantings and natural rock and log edging elements complete the space.
- A civic plaza which includes a large, paved area, the installation of totem pieces, seating and landscaping.

- Revitalisation of the war memorial surrounds through new landscaping.
  - A new footpath which runs the length of the street ensuring easy accessibility and strengthening the street aesthetics.
- Four new pavilions and picnic settings.
- The addition of a caravan and RV rest area, access road and recreational loop paths which provide a high level of connection throughout the area.

This project was a significant scope of works for Council and it has successfully transformed the village green area. It has been great to see high visitation to the area since the project was completed with both the local community and tourists stopping to enjoy the space, utilise the towns services and explore the area.

The project would not have been possible without the support of the funding bodies which included Commonwealth Drought Extension Programme Funding, Commonwealth Building Better Regions Funding and Commonwealth Government Local Roads and Community Infrastructure Program.







## **LAMEROO TOWN CENTRE PROJECT & EASTERN ENTRANCE PROJECT**

Council delivered a new footpath, street trees and the installation of two new shelters at the east end of the main street of Lameroo as part of the Eastern Entrance Project. This end of the street is now looking revitalised for both locals and visitors to enjoy.

The Lameroo Town Centre Project continued throughout 2022/2023 with the stage two and three works tender awarded. Preparation, planning and ordering of materials was all undertaken ready for contractors to begin on-site in July.

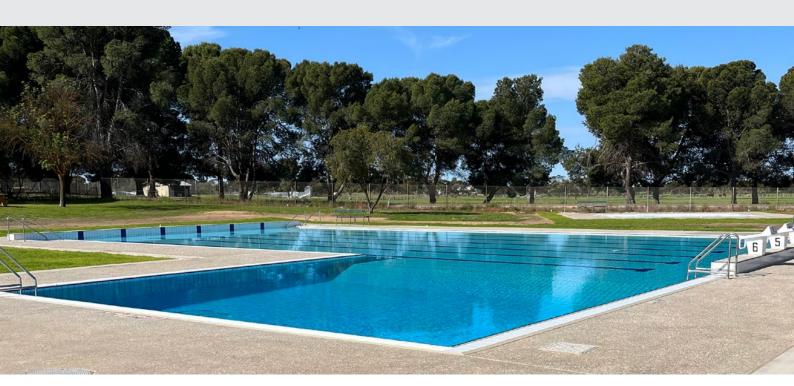
These projects are being generously supported by funding from the Commonwealth Building Better Regions Program and the Commonwealth Government Local Roads and Community Infrastructure Program.



## **LAMEROO SWIMMING POOL** RENEWAL

Council undertook a \$2.7m renewal project of the Lameroo swimming facility which included new plant room fitout, major works to the 25m and toddlers pool and a new pool concourse.

The project had many challenges; however the final result was a facility that looks amazing and will provide enjoyment for the community for many years to come.



## **KULKAMI ROAD** 18.5KM SHOULDER **WIDENING**

Council with the assistance of Special Local Road Funding was able to achieve the completion of shoulder widening to Kulkami Road a project undertaken over three years covering a total of 32kms.

These works have allowed for Kulkami Road to become a safer road to travel, enabling different heavy vehicle combinations access and providing safer opportunities for overtaking.





## **ONGOING IMPROVEMENT TO LOCAL ROADS**

Southern Mallee District Council again delivered a range of significant local road projects this financial year.

This included renewal of seven unsealed roads across the district. Council also continued substantial renewal works on Kulkami Road to improve safety.

New footpath projects across Lameroo, Pinnaroo and Parilla were undertaken.

## COMMUNITY **WASTEWATER MANAGEMENT SYSTEMS (CWMS)**

Council continues to undertake pipe replacement of the Pinnaroo CWMS lines with the completion of stage four.













During the 2022/2023 financial year there were a number of fantastic community events held in the Council area.

Country Arts SA "Bubalicious" Children's **Entertainment Event** 

21st July 2022

Pinnaroo Show and Field Day

5th September 2022

Pinnaroo Project Lantern Making Workshop

24th & 25th September 2022

Parilla Seasonal Market

25th September 2022 & 19th March 2023

**Lions Club Long Weekend Food Stall** 

3rd October 2022

**Lameroo Hospital Auxiliary Catered Lunch and Police Band Visit** 

4th November 2022

Dance SA End of Year Concert "Down to Earth"

5th November 2022

**Border Bubs Family Christmas Picnic and Father Christmas Visit** 

1st December 2022

**Lameroo Christmas Pageants** 

16th December 2022

Pinnaroo Christmas Parade

16th December 2022

Australia Day Celebrations Geranium, Lameroo and

Pinnaroo

26th January 2023

Mallee Swim Club 2023 Swim Clinic with Grant Muller

26th February 2023

Tom Curtain: Nothin's Gonna Stop Us

24th March 2023

**Pinnaroo Lions Club Auction** 

2nd April 2023

Lameroo Lions Club Stop and Revive for Travellers

10th April 2023

Country Arts SA: Bollywood Dance Class

14th April 2023

Country Arts SA: Parvyn & Josh: Bluegrass to

Bollywood

15th April 2023

Riverland Youth Theatre Holiday School Program-

**Projection Workshop** 

16th April 2023

Geranium Community Hub Anzac Day Service and

Dinner

25th April 2023

Lameroo Lions Club Anzac Day Dawn Service and

Breakfast

25th April 2023

Pinnaroo Lions Club Anzac Day Service and March

25th April 2023

**Country Music Festival Lameroo** 

28th April 2023 - 30th April 2023

CWA Mother's Day Stall

4th May 2023

Youth Group Hip Hop Workshop

2nd June 2023

# COUNCIL Services

Council provides many essential services within our district to ensure our community remains vibrant, clean and safe. Below is an overview of the services that Council provides to the Southern Mallee community:



#### **ADMINISTRATION**

Customer service. Council support, records management and maintaining the electoral roll



#### **COMMUNITY BUILDINGS**

Managing and maintaining a wide range of community buildings



#### **BUILDING AND** DEVELOPMENT

Facilitating planning and building approvals and wastewater applications



#### **CEMETERIES**

Provision and operation of the Lameroo, Parrakie and Pinnaroo cemeteries



#### **CHILDCARE**

Management of the Lameroo and Pinnaroo childcare services



#### **DOG AND CAT MANAGEMENT**

Assistance with renewals. lost animals and the provision of pounds



#### **EMERGENCY MANAGEMENT**

Local and zone emergency management plans



#### **FIRE PROTECTION**

Preparation for fire danger season and district bushfire management plans



#### **LIBRARY SERVICES**

Contributing to Geranium, Lameroo and Pinnaroo Libraries



#### **PARKS AND GARDENS**

Maintenance of parks, reserves and playgrounds



#### **PINNAROO RETIREMENT VILLAGE**

Management of seven retirement units in Pinnaroo



#### **PUBLIC HEALTH**

Regulating food safety, water quality, sanitation, mosquito control and other environmental issues



#### **ROADS AND FOOTPATHS**

Managing and maintaining the local road and footpath network



#### **SWIMMING POOLS**

Investment, management and maintenance into the Lameroo and Pinnaroo swimming pool facilities



#### **WASTE MANAGEMENT**

Kerbside waste and recycling collection and the provision of transfer stations in Geranium, Lameroo and Pinnaroo



#### WASTEWATER **MANAGEMENT**

Operation of the community wastewater management system within the towns of Lameroo and Pinnaroo

# YOUR RATES AT A Hance

### WHERE COUNCIL RATES WERE SPENT IN 2022-2023

This infographic outlines how Council allocated every \$100 of your Council rates:













**TRANSPORT AND COMMUNICATIONS**  **PUBLIC ORDER AND** SAFETY \$0.90

**SOCIAL. SECURITY AND WELFARE** \$12.86







## TOTAL SPEND

2022/2023

.64 million

**2020/2021** | \$6.59 Million **2021/2022** | \$8.43 Million

SPEND

2022/2023

**\$9.24 million** 

**2020/2021** | \$7.96 Million **2021/2022** | \$8.90 Million

OPERATING RESULT

2022/2023

\$4.793

SURPLUS

**2020/2021** | \$153,000 DEFICIT **2021/2022** | \$39,000 SURPLUS

#### **INCOME BREAKDOWN (\$'000)**

#### **EXPENSES BREAKDOWN (\$'000)**

	•
User Pay Charges	\$1,091
Statutory Charges	\$78
Operating Grants & Partnerships	\$3,213
Other Revenues	\$167

Administration	\$2,029
Housing and Community Amenities	\$969
Welfare and Children's Services	\$1,190
Economic Development, Tourism	\$95
Health Services	\$47
Open Space and Recreation	\$1,097
Regulatory Services	\$78
Property and Assets	\$405
Roads, Footpaths and Bridges	\$2,448
Plant, Depot and Indirect	\$546

Rates

# OUR STRATEGIC PLAN





"A PROSPEROUS AND WELCOMING COMMUNITY WHERE WE SHARE A SUSTAINABLE AND SAFE **ENVIRONMENT AND A DIVERSE ECONOMY."** 

COUNCIL Values

Our values guide our behaviour and decision-making and how we lead and support our community



#### **ACTIVE LISTENING**

We actively listen to and engage with people and we seek their participation and keep them informed.



#### **EXCELLENCE**

We strive to achieve excellence in ethical governance and to consistently provide consultative, innovative and responsive services of the highest standard.



#### STRATEGIC THINKING

We understand the past and have a focus on the future, increasing our ability to balance today's needs with the longterm interests of future generations.



#### **RELATIONSHIPS**

We have collaborative relationships and partnerships that increase value to our community.



#### SENSE OF PLACE

We know our place in the world and we seek to protect and enhance our streetscapes, built environment, and natural environment (including landscapes).



STRATEGIC

The Strategic Plan guides Council's direction and actions. The Strategic Plan is available from Council's website and offices.



The health and prosperity of our community is paramount. We will work together to build strong and engaged communities where diversity, participation and healthy lifestyles are celebrated. Our community will be well planned, safe and inclusive and have access to the necessary facilities and services. We will seek to inspire, engage and connect with our community knowing that working collaboratively together can achieve more and deliver better outcomes.



Our future is reliant on growing a diverse and viable economic base that attracts investment and jobs, and creates exports in sustainable industries. We will embrace and develop new ideas and approaches to create a vibrant community with opportunities for all whilst building on our strengths in agriculture and horticulture. We will strive to grow tourism and maintain our population. Increasing employment and housing opportunities will be a priority.



We will deliver the services and facilities to meet community needs. Our services to the community will be responsive, reliable and of high quality. We will invest in building and maintaining high-quality assets for our community. Our focus will be on functional and attractive commercial centres, high amenity public open spaces and sporting facilities, and delivering sustainable improvements to the road and footpath network. We will be responsible financial managers and environmental custodians.



Southern Mallee District Council will be seen as an employer of choice. An organisation that has progressive leadership, high ethical standards, accountable governance, sustainable financial management and a constructive culture. This will enable high performing teams that provide quality services and facilities for the community. The organisation will invest in organisational culture and performance and staff learning and development.



We will work with others to make Southern Mallee a better place. Partnering with all levels of government, peak bodies, community organisations and business we will seek to leverage opportunities. We will advocate for improved or enhanced services for our community including educational opportunities and improved health, transport and community services. We will promote regional approaches and seek to increase the resources available for services and infrastructure in Southern Mallee for the benefit of our community.

# ELECTED MEMBERS



#### **NOVEMBER 2022 TO JUNE 2023 INCLUSIVE**



**Cr Ron Valentine** Mayor Audit and Risk Committee



**Cr Neville Pfeiffer Elected Member** 

# INCOMING ELECTED Members

#### **APRIL 2023 TO JUNE 2023 INCLUSIVE**



**Cr Chris Mead Deputy Mayor** 



**Cr Luke Kennedy Elected Member** 



**Cr Campbell Michell Elected Member** Council Assessment Panel



**Cr Trevor Pocock Elected Member** 



**Cr David Smith Elected Member** 



# OUTGOING ELECTED Members

#### **JULY 2022 TO NOVEMBER 2022 INCLUSIVE**



**Cr Jeff Nickolls** Mayor



**Cr Paul Ireland Deputy Mayor** CEO Performance Review Panel **Audit Committee** 



**Cr Rebecca Boseley Elected Member** CEO Performance Review Panel Pinnaroo Village Green Project Steering Committee



**Cr Andrew Grieger Elected Member** Council Assessment Panel Lameroo Town Centre Plan Project Steering Committee



**Cr Trevor Hancock Elected Member** 



**Cr Neville Pfeiffer Elected Member Audit Committee** 



**Cr Mick Sparnon Elected Member Audit Committee** Lameroo Town Centre Plan Project Steering Committee Pinnaroo Village Green Project Steering Committee



#### **ELECTED MEMBER ALLOWANCES**

Elected Member allowances are set by the Remuneration Tribunal and take effect from the first ordinary meeting of the Council held after the conclusion of the periodic elections (Section 76 and Regulation 4, Local Government (Allowances and Benefits) Regulations 2010).

The following allowance amounts are per annum and were paid monthly in arrears:

Mayor	\$ 28,768.00
Deputy Mayor	\$8,990.00
Councillors	\$ 7,192.00

Members receive approved travel allowances to attend Council meetings and for conducting Council business.

#### **ELECTED MEMBER TRAINING AND DEVELOPMENT**

The Council members training and development policy outlines Council's commitment to provide training and development activities for its Elected Members. It also recognises its responsibility to develop and adopt a policy for this purpose under Section 80A of the Local Government Act 1999.

All current Elected Members have previously undertaken an extensive induction program and all members have completed the mandatory training component. Elected Members continue to receive regular informal updates on changes to legislation as it applies through regular briefings. They are also encouraged to attend various local government training sessions, seminars, conferences, and on-line training programs.

The following activities have been attended by Elected Members since 1 July 2022:

- Induction Program
- Council Leadership Workshop
- Values, Ethics and Behaviour (Technical)
- Values. Ethics and Behaviour (Behavioural)
- Communication Skills
- Leadership Skills Strategic Thinking and Change Management
- Leadership Skills Resilience
- Introduction to Local Government
- **Effective Council Meetings**
- Council Meeting Procedures
- Representing Council Decisions
- Role of a Council Member
- Registers, Returns and Resources
- Legal Protections and Oversight
- Integrated Strategic Management Planning and Performance
- Strategic Risk Management and Oversight
- Financial Management Managing Public Funds, Rating and Other Revenue Sources and Funding Plan
- Financial Management Financial Terminology and Understanding Financial Statements and Reports

In addition the following activities have been attended by the Mayor:

- Behaviour: Effective Leadership
- Behaviour: Public Speaking and Media (Skills)
- Civic: Meeting Procedures (Technical Knowledge)
- Civic: Effective Meetings (Chairing Skills)

#### **ELECTED MEMBER INTERSTATE AND INTERNATIONAL TRAVEL**

Under Regulation 35(2), 35 (3) and (4) Local Government (General) Regulations 2013, no interstate or international travel was undertaken by Elected Members in 2022/2023.

#### **ELECTED MEMBER GIFTS**

Under Regulation 35(2) and (3) Local Government (General) Regulations 2013, no gifts above the value of \$50 were received by Elected Members in 2022/2023.

#### **MEMBER BEHAVIOUR**

Under Schedule 4, Clause 1, Local Government Act 1999 (mandatory), there were no contraventions of Chapter 5 Part 4 Division 2 by Elected Members in 2022/2023.

## REPRESENTATION

Council's representation structure is seven councillors elected as representative of the area as a whole.

As of 30 June 2023, there were 1,325 electors on the Council voters roll in Southern Mallee District Council with an average representation quota of 189.

The following table provides a comparison of representation quota with other similar sized Council's as at 30 June

Council	Number of electors	Representation quota
Barunga West	2054	228
Ceduna	2277	253
Kingston	1890	236
Mount Remarkable	2137	305
Southern Mallee	1325	189
Streaky Bay	1651	206
Tumby Bay	2099	299

An elector representation review (required by Chapter 3, Part 1, Division 2 of the Local Government Act 1999) was completed in 2017. The Electoral Commissioner certified that the review undertaken by Council satisfied the requirements of the Act.

The outcome of the review saw Council reduce councillor representation from nine to seven and abolish wards to become a district from the November 2018 elections.



# **OUR ORGANISATION**

## CORPORATE

Structure

Management and staff of Southern Mallee District Council work for and on behalf of the community in response to the policies and directions set by Council's Elected Members.

The Chief Executive Officer (CEO) is responsible for the overall administration of Council and for ensuring policies; programs and services are delivered and implemented by staff.

During the 2022/2023 financial year, Council was without a CEO, for this period the Manager Infrastructure Services acted in the CEO position. This had a flow-on effect with Coordinator staff stepping into acting management roles. Therefore, the typical reporting structure was slightly skewed compared to previous years. At the end of June 2023, the Acting CEO had an executive team comprising four managers and two coordinators.

These senior staff are responsible for the organisational portfolios of Corporate Services; Infrastructure Services; Property and Development Services; Executive Services; and Organisational Development.



#### **Chief Executive Officer responsible for:**

- Council administration
- Executive leadership
- Corporate planning and strategy
- Organisational development
- Public relations and media
- Economic development, grants and investment
- Community development
- Delivery of Commercial Centres Revitalisation Project
- Pinnaroo Village Green and Lameroo Town Centre Steering Committees

#### **Manager Corporate Services** responsible for:

- Audit and Risk Committee
- Rates and debtors
- Contract management and procurement
- Asset management
- Information technology
- Customer service
- Childcare services (COGS)
- Payroll and human resources
- Work health and safety
- Risk management and permits
- Library services

#### **Manager Property and Development** responsible for:

- Environmental health services
- Building services
- Statutory and strategic land use planning
- **Emergency management**
- Community buildings and land leases and
- Contract management and procurement
- Retirement village
- Capital works program property

#### **Manager Infrastructure Services** responsible for:

- Roads, footpaths, and drainage
- Capital works program infrastructure
- Works and services
- Parks and gardens, cemeteries, and caravan
- Swimming pools
- Waste management
- Cleaning services
- Airport management

#### **Coordinator Executive Services** responsible for:

- CEO support
- Governance
- Records management
- Elected Member support
- Executive support





NUMBER OF STAFF WHO
HAVE BEEN WITH
COUNCIL OVER 10
YEARS

24

AVERAGE YEARS OF SERVICE 10 YEARS

> NUMBER OF FULL TIME EQUIVALENT (FTE)

> > 36.4

AVERAGE AGE OF EMPLOYEES 42

# MANAGEMENT AND STAFFING Reporting

#### SENIOR EXECUTIVE OFFICERS - REGISTER OF SALARIES

TITLE OF POSITION	CLASSIFICATION	OTHER BENEFITS/ PACKAGES
Acting Chief Executive Officer	Contract Agreement	Private use of vehicle Superannuation 11.5%
Manager Corporate Services	Wage - MOA-SA	Private use of vehicle
Acting Manager Infrastructure Services	Wage - MOA-SA	Private use of vehicle up to 7,000km
Manager Property and Development Services	Wage - MOA-SA	Private use of vehicle

#### **EMPLOYEE INTERSTATE AND INTERNATIONAL TRAVEL**

Under Regulation 35(2), 35 (3) and (4) Local Government (General) Regulations 2013, no interstate or international travel was undertaken by employees in 2022/2023.

#### **EMPLOYEE GIFT REGISTER**

Under Regulation 35(2) and (3) Local Government (General) Regulations 2013, no gifts above the value of \$50 were received by employees in 2022/2023.





## SOUTHERN MALLEE **INNOVATION WINS**

The introduction of our new streamlined payroll system earned our Council statewide recognition, winning the 'Excellence in Employee Experience' category at the Local Government Information Technology SA Awards.

The awards are aimed at promoting and rewarding excellence in Information Technology (IT) and Information Management (IM) across the Local Government sector. They were held on 20 October 2022 and Council was represented by Tony Secomb (Manager Corporate Services) and Katrina Bell (Coordinator Organisational Development).

Council was selected by judges for the top title ahead of nine other nominations, in the most hotly contested category at the awards night.

Council's new cloud-based system, Altus Payroll, has created efficiencies for staff across the board, with an all-inone system removing the need for triple-handling and manual data inputting - a completely new way of operating for Council and its staff.

This was an investment into improving the employee experience, and freeing up more of our team's time to serve the community. It was great to see our Council recognised for this achievement on the big stage.



# CORPORATE REPORTING

## **COUNCIL DECISION MAKING**

Decisions of Council are made through various Council meetings, committee meetings or by staff through delegated authority. Informed decision making is critical to ensure that decisions are made in the best interest of the wider community. All Council and committee meetings are conducted in accordance with the Local Government Act (Procedures at Meetings) Regulations 2013. Meetings of the Development Assessment Panel and Building Fire Safety Committee are convened under the Planning, Development and Infrastructure Act 2016.

## INTERNAL REVIEW OF COUNCIL

The Council's Internal Review of Council Decisions Policy provides a process pursuant to Section 270 of the Local Government Act 1999 for people to request a formal internal review of a decision made by Council (including by staff acting under delegation).

Formal reviews are normally the final avenue for a complainant before raising the matter with external agencies such as the South Australian Ombudsman. Formal internal reviews are distinct from routine complaint handling processes in that they involve a higher degree of scrutiny of the decision-making process and merit and are conducted by a person who was not involved in the original decision.

Internal reviews in progress at 1 July 2022: 0 Internal review requests received in 2022/2023: 1 Internal reviews closed in 2022/2023: Internal reviews in progress at 30 June 2023:

REGIONAL SUBSIDIARIES OF

## THE MURRAYLANDS AND RIVERLAND LOCAL GOVERNMENT **ASSOCIATION**

The Murraylands and Riverland Local Government Association represents Berri Barmera Council, Coorong District Council, District Council of Karoonda East Murray, District Council of Loxton Waikerie, Mid Murray Council, Renmark Paringa Council, Southern Mallee District Council, and the Rural City of Murray Bridge.

It facilitates, co-ordinates, advocates and undertakes projects for the Councils it represents in the areas of the environment, economic and social development with the objective of achieving continuing improvement for the benefit of the communities of its constituent Councils.

A copy of the Murraylands and Riverland Local Government Association's Annual Report is attached as Appendix B to this report.



## LOCAL NUISANCE AND LITTER CONTROL

During 2022/2023 Council investigated four complaints of local nuisance or littering, with one nuisance being issued with abatement notice.

Local Nuisance - Noise Complaints	2
Local Nuisance - Odour Complaints	1
Local Nuisance – Unsightly Properties	1
Offences under the Act that were expiated	0
Offences under the Act that were prosecuted	
Nuisance abatement notices or litter abatement notices issued	
Civil penalties negotiated under Section 34 of the Act	0
Applications by the Council to the court for orders for civil penalties under Section 34 of the Act and the number of orders made by the Court on those applications	
Any other functions performed by the Council under the Act.	

## PROPERTY AND DEVELOPMENT

## **DEVELOPMENT APPLICATIONS 2022/2023**



NUMBER OF DEVELOPMENT **APPLICATIONS LODGED IN** 2022/2023



**\$ VALUE OF DEVELOPMENT APPLICATIONS** 

\$5,592,006



**NUMBER OF NEW DWELLINGS** 

## **FIRE PREVENTION**

The issuing of burning permits during the fire danger season continues to be undertaken by the Council's permit officers and the issuing of risk reduction notices are issued as required.

- 50 notices sent to property owners in 2022/2023
- One expiation was sent for Fire Prevention in 2022/2023

## HEALTH

Southern Mallee District Council and the Rural City of Murray Bridge continue to partner under a shared services arrangement targeting the following service provisions:

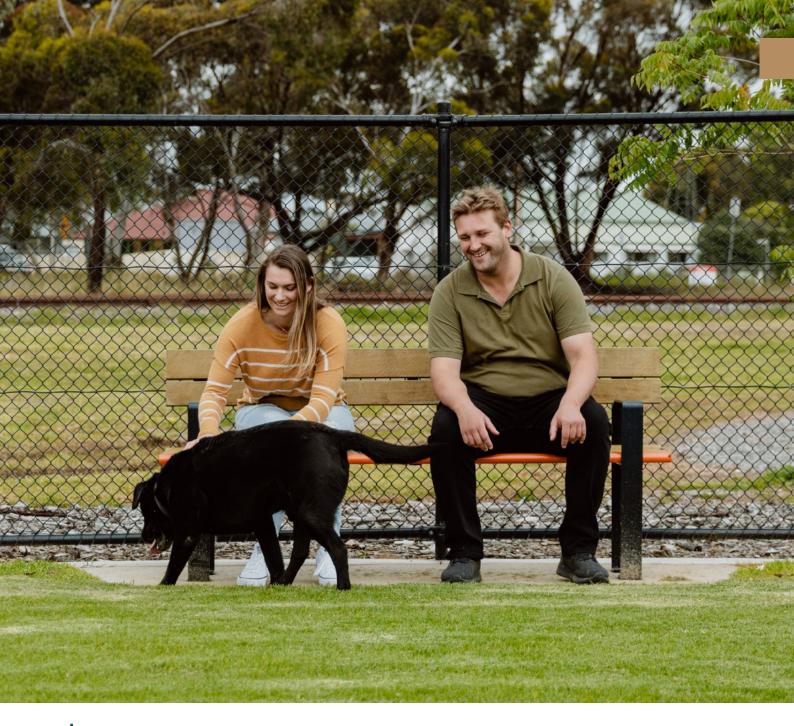
- Public health
- Safe food handling
- Food safety audits
- Waste control systems

## **HEALTH NOTICES**

One health notice was sent in 2022/2023

## **WASTEWATER APPLICATIONS**

13 wastewater applications lodged in 2022/2023



## **ANIMAL REGISTRATIONS 2022/2023**



**NUMBER OF RENEWED ANIMALS** 

661



**NUMBER OF** RENEWED DOGS

**595** 



**RENEWED CATS** 

66



**NUMBER OF IMPOUNDED DOGS** 



**NUMBER OF COMPLAINTS** 



**NUMBER OF DOG ATTACK REPORTS ON ANIMALS** 

# CONFIDENTIALITY

# CONFIDENTIALITY Keporting

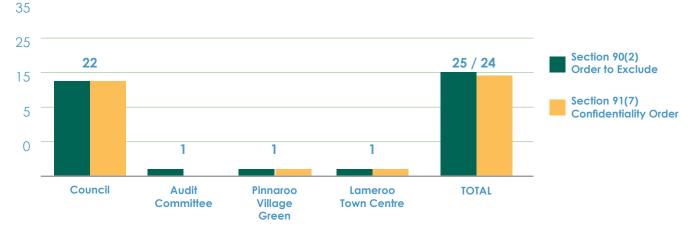
## USE OF SECTIONS 90(2) AND 91(7) OF THE LOCAL GOVERNMENT ACT 1999 BY COUNCIL AND ITS COUNCIL COMMITTEES

Section 90(2) of the Local Government Act 1999 (the "Act") enables a meeting of Council or a committee to determine an order that the public be excluded from attendance at so much of a meeting as is necessary to receive and discuss, or consider in confidence, any information or matter as prescribed in Section 90(3) of the Act.

Section 91(7) of the Act enables a meeting of Council, or a committee having considered a matter on a confidential basis to determine an order that the document or part be kept confidential.

The table below identifies the total number of orders pursuant to Section 90(2) and Section 91(7) of the Act made at each meeting during the 2022/2023 financial year.

#### NUMBER OF TIMES CONFIDENTIALITY PROVISIONS WERE USED DURING THE 2022/2023 FINANCIAL YEAR:



The date, meeting, subject matter, and basis for confidentiality for Section 90(2) of the Act and Section 91(7) of the Act orders in the 2022/2023 financial year is enclosed.

The date and subject of each Section 91(7) of the Act confidentiality order remaining operative, in part or full, dated from 1 January 2010 to the end of the 2022/2023 financial year is enclosed.

## USE OF SECTION 90(3) OF THE LOCAL GOVERNMENT ACT 1999

The table below identifies the number of times a provision under Section 90(3) of the Local Government Act 1999 was utilised to exclude the public:

(a)	Information, the disclosure of which, would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	18
(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	
(c)	Information, the disclosure of which would reveal a trade secret	-
(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	
(e)	Matters affecting the security of the Council, members or employees of the Council, or Council property, or the safety of any person	-
(f)	Information, the disclosure of which, could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial	-
(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
(h)	Legal advice	-
(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	
(j)	Information, the disclosure of which would (i) divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person, or (ii) on balance, be contrary to the public interest	-
(k)	Tenders for the supply of goods, the provision of services or the carrying out of works	21
(m)	Information relating to a proposed amendment to a Development Plan under the <i>Development Act 1993</i> before a Plan Amendment Report relating to the amendment is released for public consultation under that Act	-
(n)	Information relevant to the review of a determination of a Council under the Freedom of Information Act 1991	-
(o)	Information relating to a proposed award recipient before the presentation of the award.	-
(h) and (i)	Combination of provisions above	2
(a) and (h)	Combination of provisions above	5
(g) and (h)	Combination of provisions above	2
(a)(i) and (b)(i)	Combination of provisions above	1
(a) and (g)	Combination of provisions above	3
(a), (g) and (h)	Combination of provisions above	1
(a), (b)(i) and (d)(i)	Combination of provisions above	1
(a), (e), (g) and (h)	Combination of provisions above	1
(g), (h) and (i)	Combination of provisions above	1
(a), (b)(ii), (e) and (h)	Combination of provisions above	1

## REPORT ON THE USE OF 90(2) AND 91(7) BY **COUNCIL AND ITS COMMITTEES JULY 2022 - JUNE 2023**

90 (2) ORDER TO EXCLUDE 91 (7) CONFIDENTIALITY ORDER SUBJECT MATTER AND BASIS WITHIN AMBIT OF 90 (3)

#### ORDER TO EXCLUDE AND CONFIDENTIALITY ORDERS

Meeting Date	Committee	Subject Matter	Order to exclude - Section (90) (2) of the Local Government Act 1999 & Basis [Section 90(3) of the Local Government Act 1999	Confidentiality Order – Section (91) (7) of the Local Government Act 1999
20.07.2022	Council	Executive Council Housing – Tender Report	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
02.08.2022	Pinnaroo Village Green Master Plan Project	Pinnaroo Village Green - Stages 2 and 3 Tender Update	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Committee including the officer's report and all minutes
04.08.2022	Lameroo Town Centre Plan Project	Lameroo Town Centre Plan - Stages 2 and 3 Tender Update	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Committee including the officer's report and all minutes
17.08.2022	Council	Pinnaroo Village Green - Stages 2 and 3 Tender Update	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council including the officer's report and all minutes
17.08.2022	Council	Wheel Loader Tender	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council including the officer's report and all minutes
17.08.2022	Council	Commercial Centres Revitalisation Project - Tender Award	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council including the officer's report and all minutes
31.08.2022	Council	Awarding of Contract – Concrete Footpath Construction	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council including the officer's report and all minutes
31.08.2022	Council	18 Hensley Street Pinnaroo - Awarding of Contract	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council including the officer's report and all minutes

Meeting Date	Committee	Subject Matter	Order to exclude - Section (90) (2) of the Local Government Act 1999 & Basis [Section 90(3) of the Local Government Act 1999	Confidentiality Order – Section (91) (7) of the Local Government Act 1999
21.09.2022	Council	Elected Member Legal Advice Policy	(a) and (h) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) AND legal advice.	Documents considered by the Council including the officer's report and all minutes
21.09.2022	Council	Aggravated Ratepayer	(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	Documents considered by the Council including the officer's report and all minutes
10.10.2022	Audit Committee	Annual Financial Statements	(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	Nil.
19.10.2022	Council	Joint Councils Key Worker Housing Project	(d)(i) and (d)(ii) - commercial information of a confidential nature (not being a trade secret) the disclosure of which 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 commercial information of a confidential nature (not being a trade secret) the disclosure of which would, on balance, be contrary to the public interest.	Documents considered by the Council, including the officer's report and all minutes
19.10.2022	Council	Lameroo Community Meeting Building 50% Design Update	(b)(i) and (b)(ii) - information the disclosure of which 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 information the disclosure of which would, on balance, be contrary to the public interest.	Documents considered by the Council, including the officer's report and all minutes
23.11.2022	Council	Establishment of Audit	(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	Documents considered by the Council, including the officer's report and all minutes

Meeting Date	Committee	Subject Matter	Order to exclude - Section (90) (2) of the Local Government Act 1999 & Basis [Section 90(3) of the Local Government Act 1999	Confidentiality Order – Section (91) (7) of the Local Government Act 1999
23.11.2022	Council	Awarding of Contract – Shoulder Widening at Kulkami Road	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
23.11.2022	Council	Lameroo CWA/ Community Building Update	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
21.12.2022	Council	Sale of Land for Non-payment of Rates	(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	Documents considered by the Council, including the officer's report and all minutes
21.12.2022	Council	Pit Rehabilitation - Contractual Dispute	(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	Documents considered by the Council, including the officer's report and all minutes
21.12.2022	Council	Enterprise Bargaining Agreement	(b)(i) and (b)(ii) - information the disclosure of which 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 information the disclosure of which would, on balance, be contrary to the public interest.	Documents considered by the Council, including the officer's report and all minutes
18.01.2023	Council	Lameroo Council Chambers and Council Offices Stage 3 Works Tender – Award of Contract	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
19.04.2023	Council	CEO Recruitment	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
19.04.2023	Council	Lameroo Town Centre Project - Playground Shade - Awarding of Contract	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes

Meeting Date	Committee	Subject Matter	Order to exclude - Section (90) (2) of the Local Government Act 1999 & Basis [Section 90(3) of the Local Government Act 1999	Confidentiality Order – Section (91) (7) of the Local Government Act 1999
19.04.2023	Council	Brand Concepts implementation - Wayfinding Signage - Awarding of Contract	(k) - tenders for the supply of goods, the provision of services or the carrying out of works.	Documents considered by the Council, including the officer's report and all minutes
19.04.2023	Council	Licence Renewal for Optus Tower Pinnaroo	(d)(i) - commercial information of a confidential nature (not being a trade secret) the disclosure of which 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	Documents considered by the Council, including the officer's report and all minutes
19.04.2023	Council	Legal Matter – Public Lighting	(h) and (i) - legal advice and 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.	Documents considered by the Council, including the officer's report and all minutes



## **OPERATIVE CONFIDENTIALITY ORDERS**

(FROM 1 JANUARY 2010 TO END 2022/2023 FINANCIAL YEAR AS AT 30 JUNE 2023)

	Meeting Date	Operative Confidentiality Order - Section (91) (7) of the Local Government Act 1999 Subject Matter & Basis - Section 90(3) of the Local Government Act 1999	
1	10.03.2010	Personal Affairs of a person [item 100319] (a)	
2	12.01.2011	Ombudsman SA Preliminary Investigation of Complaint [item 1] (g)	
3	21.04.2015	Chief Executive Officer's Development [item 3.1.1, 3.1.2 & 3.1.3] (a) & (h)	
4	24.11.2015	Matters pertaining to the Acting Chief Executive Officer [item 3.1] (a)	
5	16.12.2015	Matters pertaining to the Acting Chief Executive Officer [item 13.3] (a)	
6	27.01.2016	Matters pertaining to the Acting Chief Executive Officer [item13.5.1] (a)	
7	17.02.2016	Matters pertaining to the Acting Chief Executive Officer [item 13.2] (a)	
8	16.08.2017	Staffing Matters [item 14.1] (a)	
9	21.02.2018	Code of Conduct Complaint [item 14.1] (a)	
10	19.12.2018	Legal Matter [item 16.2] (g), (h) & (i)	
11	17.07.2019	Unreasonable complaint [item 17.1] (a)	
12	19.02.2020	Tourism and Economic Development [item 17.1} (d) (i) & (ii)	
13	17.06.2020	Pinnaroo Caravan Park [item 16.2] (a), (b)(i), (d)(i)	
14	16.09.2020	Questions without notice – Cr Andrew Grieger – Council property works [item16.1] (a), (e), (g) and (h)	
15	16.09.2020	Legal Advice on Questions On Notice And Confidentiality [item 16.3] (a), (b)(ii), (e) and (h)	
16	16.12.2020	Council Land Sale – Parilla Accommodation Facility [item 17.1] (d)(i)	
17	17.03.2021	Town centres revitalisation project stage 1 tender award [item 18.1] (k)	
18	21.04.2021	Lameroo Town Centre Project – Centre Pivot Award of Contract [item 18.2] (k)	
19	16.06.2021	Minutes of the Pinnaroo Village Green Project Steering Committee meeting 20 May 2021 Project update – Budget and tender overview [item 7.2] (k)	
20	21.07.2021	Legal Matter – Public Lighting [item 18.1] (h) and (i)	
21	20.10.2021	Complaint [item18.2] (a) and (h)	
22	03.11.2021	CEO Remuneration Review [item 6.2] (a)	
23	03.11.2021	Discussion of proposed Strategic Goals and Remuneration Review with CEO, Jason Taylor [item 6.3] (a)	
24	17.11.2021	Minutes of the Confidential CEO Performance Review Panel Wednesday 3 November 2021 [item 19.3] (a)	
25	15.12.2021	Confidential item [item 18.1] (g) and (h)	
26	05.01.2022	Remuneration Review Discussion CEO Performance Review Panel [item 7.1] (a)	
27	19.01.2022	Question on Notice – Rubble Pit Rehabilitation work – Cr Neville Pfeiffer [item 18.1] (k)	
28	19.01.2022	Awarding of Contract – Concrete Footpath Construction [item 18.2] (k)	
29	19.01.2022	Water Tanker Replacement [item18.3] (a)(i) and (b)(i)	
30	19.01.2022	Reallocation of funding between Pinnaroo Institute projects [item 18.4] (b)(i)	
31	19.01.2022	Minutes of the Confidential CEO Performance Review Panel meeting Wednesday 5 January 2022 [item 18.5] (a)	
32	31.01.2022	CEO Remuneration Review [item 4.1] (a)	
33	16.02.2022	Executive staff housing renewal – 18 Hensley Street, Pinnaroo [item 18.1] (b)(i)	

	Meeting Date	Operative Confidentiality Order - Section (91) (7) of the Local Government Act 1999 Subject Matter & Basis - Section 90(3) of the Local Government Act 1999	
34	16.02.2022	Confidential Item [item 18.2] (g) and (h)	
35	16.02.2022	Contract Matter [item 18.3] (a) and (g)	
36	09.03.2022	Contract Negotiation [item 4.1] (a) and (g)	
37	16.03.2022	Design and construction of two executive staff houses tender [item 18.1] (k)	
38	16.03.2022	Prime Mover Replacement [item 18.2] (k)	
39	16.03.2022	Enterprise Bargaining Agreement [item 18.3] (b)(i) and (b)(ii)	
40	18.05.2022	Joint Councils Key Worker Project [item 18.1] (d)(i) and (d)(ii)	
50	18.05.2022	Legal Expenses – Questions On Notice – Cr Trevor Hancock [item 18.2] (a), (g) and (h)	
51	18.05.2022	Complaint [item 18.3] (a) and (h)	
52	25.05.2022	Complaint [item 5.1] (a) and (h)	
53	08.06.2022	Contract Agreement [item 4.1] (a) and (g)	
54	15.06.2022	Executive Housing Tender [item 18.1] (k)	
55	20.07.2022	Executive Council Housing - Tender Report [item 18.1](k)	
56	02.08.2022	Pinnaroo Village Green - Stages 2 & 3 Tender Update [item7.1](k)	
57	04.08.2022	Lameroo Town Centre Plan - Stages 2 & 3 Tender Update [item7.1](k)	
58	17.08.2022	Pinnaroo Village Green - Stages 2 & 3 Tender Update [item 7.2] (K)	
59	17.08.2022	Wheel Loader Tender [item 18.1](k)	
60	17.08.2022	Commercial Centres Revitalisation Project – Tender Award [item 18.3](k)	
61	31.08.2022	18 Hensley Street, Pinnaroo – Award of Contract [item 5.2] (k)	
62	21.09.2022	Elected Member Legal Advice Policy [item 18.1] (a) and (h)	
63	21.09.2022	Urgent Business - Mayoral Presentation Dealing with Aggravated Rate Payer [item 18.2] (a)	
64	19.10.2022	Joint Councils Key Worker Housing Project [item 18.1] (d)(i) and (d)(ii)	
65	19.10.2022	Lameroo Community Meeting Building 50% Design Update [item 18.2] (b)(i) and (b)(ii)	
66	23.11.2022	Establishment of Audit Committee [item 19.1](a)	
67	23.11.2022	Awarding of Contract – Shoulder Widening at Kulkami Road [item 19.2](k)	
68	23.11.2022	Lameroo CWA/Community Meeting Building Update [item 19.3](k)	
69	21.12.2022	Sale of Land for Non-payment of Rates [item 16.1](a)	
70	21.12.2022	Pit rehabilitation – Contractual Dispute [item 16.2](a)	
71	21.12.2022	Enterprise Bargaining Agreement [item 16.3](b)(i) and (b)(ii)	
72	18.01.2023	Lameroo Chambers and Council Offices Stage 3 Works Tender – Award of Contract [item 16.1](k)	
73	19.04.2023	CEO Recruitment [item 17.1](k)	
74	19.04.2023	Lameroo Town Centre Project – Playground Shade – Awarding of Contract [item 17.2](k)	
75	19.04.2023	Brand Concepts Implementation – Wayfinding Signage – Awarding of Contract [item 17.3](k)	
76	19.04.2023	Licence Renewal for Optus Tower Pinnaroo [item 17.4](d)(i)	
77	19.04.2023	Legal Matter – Public Lighting [item 17.5](h) and (i)	



## NATIONAL COMPETITION

Principles of competitive neutrality are designed to neutralise any net competitive advantage that a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private business operating in the same market. Councils are required to identify their business activities and disclose those in category one (annual gross operating income greater than \$2 million per year) and category two (annual gross operating income less than \$2 million per year).

In 2022/2023 Southern Mallee District Council did not engage in any category one or category two business activities. There has been no commencement or cessation of significant business activities controlled by Council. No complaints were received during the year with regard to competitive neutrality.

## LIST OF DOCUMENTS AVAILABLE TO THE

## REGISTERS, CODES, POLICIES AND PROCEDURES

The Local Government Act 1999 or the Local Government (Elections) Act 1999 requires Council to keep the following Registers, Codes of Conduct/Practice and Policies.

#### REGISTERS

Local Government Act 1999

Section 68 Register of Interests (Members)

Section 72 A Register of Gifts and Benefits (Members) Section 79 Register of Allowances and Benefits (Members)

Section 80A (2h) Register relating to Training and Development (Members) Section 10 Register of Remuneration, Salaries and Benefits (Employees)

Register of Interests (Employees) Section 116

Section 119A Register of Gifts and Benefits (Employees)

Register of Community Land Section 207 Section 231 Register of Public Roads

#### CODES

Local Government Act 1999

Section 92 Access to Meetings and Documents—Code of Practice

Procedures at Meetings —Code of Practice (if Council has adopted one)

Local Government (Procedures at Meetings) Regulations 2013

#### **POLICIES**

A list of current policies can be obtained via Council's website: https://www.southernmallee.sa.gov.au/your-council/council-policies



# **BUDGET AND FINANCE**

## **BUDGET AND FINANCIAL**

## **LEGAL COSTS**

The adopted budget for Southern Mallee District Council's legal fees for 2022/2023 was \$50,000.

Total expenditure for the year amounted to \$48,430.92 as categorised below.

Type of legal advice obtained	Cost
Elected Member conduct matters	\$4,909.85
Elected Member governance matters	\$4,884.00
Lease and licence matters	\$9,140.00
General governance matters	\$21,525.07
Human resource matters	\$7,972.00
Total cost	\$48,430.92

## **COMPETITIVE TENDER**

Southern Mallee District Council adheres to the Procurement Policy for the acquisition of goods and services. The policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).

All Council purchases must be carried out in compliance with the Local Government Act 1999.

## INFRASTRUCTURE

Council's Infrastructure Services department undertook its plant replacement program and works operations as planned with an open tender via SA tenders for:

- Stage three of the shoulder widening works on Kulkami road, Lameroo
- One front end loader

Council also undertook a tender process to purchase:

- Four utilities
- Two executive vehicles

## PROPERTY & DEVELOPMENT

Council's Property and Development department undertook a tender process for the following projects:

- Public Toilet Plumbing Works
- Pinnaroo Institute Roof Restoration
- Executive House 18 Hensley Street, Pinnaroo House Refurbishment
- Pinnaroo Chamber and Office Carpet Renewal
- Pinnaroo Retirement Village Unit Seven Kitchen and Bathroom Refurbishment
- Lameroo Chamber Refurbishment (foyer area including door)

## **MAJOR PROJECTS**

Council's Major Projects department undertook further work in relation to the Commercial Centres Revitalisation Projects with a tender issued for the Commercial Centres Revitalisation Project (stages two and three) and Pinnaroo East End (stage one) works.

## **CORPORATE SERVICES**

Council's Corporate Services department undertook its continuing computer replacement program, sourcing six new laptops. It also undertook a tender process for the supply and installation of two new photocopiers and a new phone system.

## **CREDIT CARDS**

In accordance with Regulation 35(2) of the Local Government (General) Regulations 2013, (f) the total amount of \$20,704.67 was expenditure incurred through the use of credit cards by members and employees of the Council for the 2022/2023 financial year.

Position	Expenditure
Senior Management	\$14,294.41
Other staff	\$6,410.26
Elected Members	\$0.00

## **AUDITORS**

## **AUDITORS SERVICES**

Council's auditors, Galpins Accountants, Auditors and Business Consultants, were paid a total remuneration of \$18,920.00 (Inc GST) in the 2022/2023 financial year.

Their services were provided as follows:

\$9,130.00 (Inc GST) 2021/2022 financial statement audit and controls opinion.

\$9,790.00 (Inc GST) 2022/2023 financial statement audit and controls opinion.

## **AUDIT AND RISK COMMITTEE**

The purpose of the Audit and Risk Committee is to assist the Council in the conduct of its responsibilities for the management of risk, corporate and financial governance and legal compliance, related to financial reporting and audit initiatives, the internal control system and the audit functions. The Committee acts as a source of advice to Council and the Chief Executive Officer in relation to these matters.

#### The Committee:

- enhances the communication between the external auditor and the Council;
- assists the management of business risks to ensure the protection of Council assets:
- monitors the effectiveness of audit and corporate and financial governance functions;
- enhances the integrity of the financial reporting of the Council; and
- reviews the effectiveness of the Council's internal controls and risk management systems.

## **AUDIT AND RISK COMMITTEE ACTIVITY REPORT 2022-2023**

This report represents a summary of the Southern Mallee District Council, Audit and Risk Committee's activities undertaken and recommendations made during the 2022/2023 financial year.



## **MEMBERSHIP**

Council has appointed Members to its Audit and Risk Committee as follows:

Name	Position
Mr. Ross Haslam	Independent Chair – reappointed November 2022
Mr. Robert Reiman	Independent Member - outgoing November 2022
Cr. Neville Pfeiffer	Council Member - outgoing November 2022
Cr. Paul Ireland	Council Member - outgoing November 2022
Cr. Mick Sparnon	Council Member - outgoing November 2022
Mr. Mark Rogers	Independent Member – appointed November 2022
Cr. Ron Valentine	Council Member - appointed November 2022

The following staff members have attended meetings as observers:

- Matthew Sherman, Acting Chief Executive Officer
- Tony Secomb, Manager Corporate Services
- Shona Hyde, Governance Officer
- Sheryn Bennier, Coordinator Executive Services
- Katrina Bell, Coordinator Organisational Development
- Nyree Hayes, Corporate Services Officer (Rates)
- Janelle Hyde, Corporate Services Officer (Finance)

The following people have attended meetings in person or via video conference as guests:

- Vanessa McDonald, SMDC finance consultant
- Tim Muhlhausler, Galpins Accountants, Auditors and Business Consultants

Sitting fees are paid to independent members. The Presiding Member is paid \$800 per meeting plus travel allowance, and the Independent Member is paid \$250 per meeting plus travel allowance.

## **MEETINGS**

During 2022/2023 there was a general election scheduled for November 2022 with caretaker provisions in place leading up until that time. One meeting was held in 2022 to adopt the financial statements as legislatively required. With changes to membership in November 2022, and changes to the Terms of Reference to coincide with changes as per LG reform, the new committee met on a further four occasions in 2023 reviewing a significant amount of work.

Meeting Date	Attendance
10 October 2022	All in attendance
31 January 2023	All in attendance
03 March 2023	All in attendance
13 April 2023	All in attendance
29 May 2023	All in attendance

Mr. Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants, External Auditors met with the Audit and Risk Committee on two occasions throughout the year. The first occasion included an in camera session at the ordinary meeting on 10 October 2022 to discuss the end of financial year results, and the second occasion was on 3 March 2023 to discuss the interim audit results.

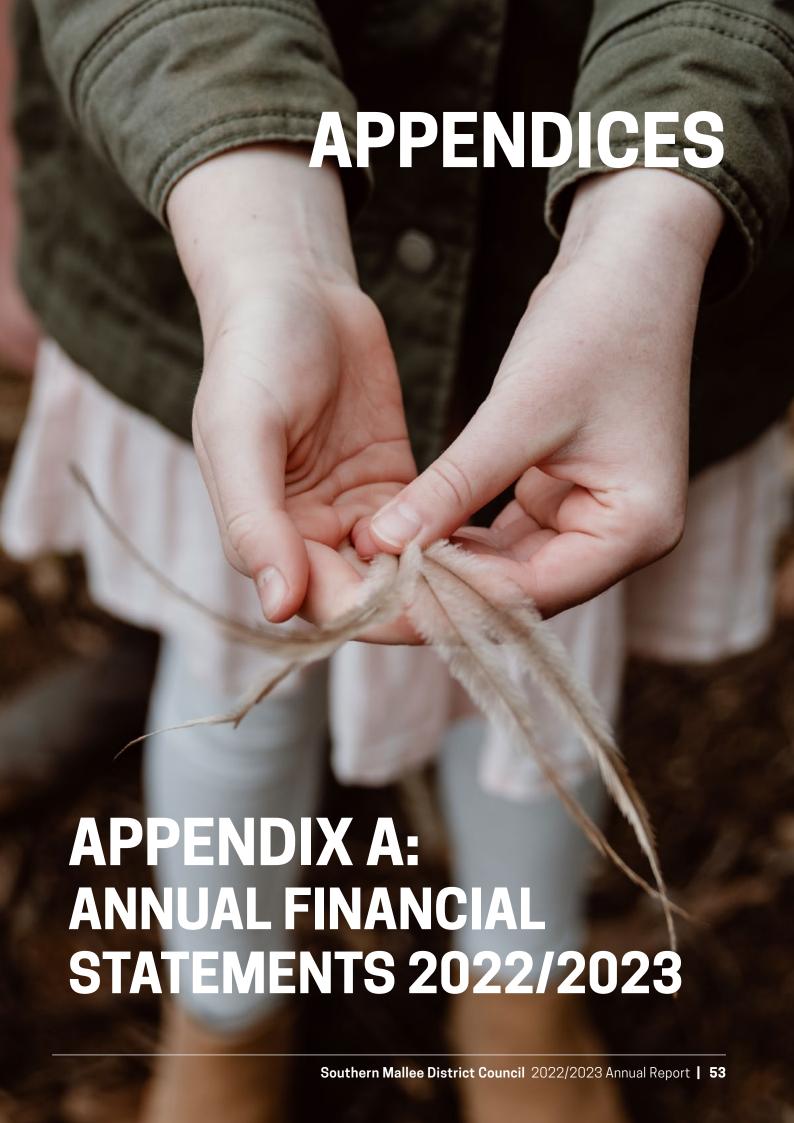
## TRAINING ACTIVITIES

The Local Government Association of South Australia offered training in March 2023 which was undertaken by Mr. Mark Rogers, Independent Member and Mr. Tony Secomb, Manager Corporate Services.

## **COMMITTEE ACTIVITIES**

The following table sets out the principal issues addressed by the Audit and Risk Committee during 2022/2023 in line with the Audit and Risk Committees Terms of Reference:

ACTIVITY	OUTCOME
Financial Reporting	Budget reviews one, two and three and financial performance report Review of investments Financial policy reviews Review draft Annual Business Plan and Budget 2023/2024 (the "Annual Business Plan and Budget") Endorsement of the Annual Business Plan and Budget Endorsement of updated Long Term Financial Plan Endorsement of updated Asset Management Plans
Internal Controls and Risk Management Systems	Review of internal financial controls Operational Risk Register review Strategic Risk Register review Business Continuity Plan review Strategic Plan performance update CEO's corporate purchase card reviews Employee excessive leave balance reviews  New and emerging risks and discussion points including; Increasing costs for materials and contractors affecting current projects Cyber security concerns as reported within Local Government and the wider media Closure of local Football and Netball leagues and potential flow on effects to community including declining population, mental health and economy Delay in appointing new CEO due to supplementary elections Staff turnover and local competition for quality staff Workforce sustainability due to pending retirements Increases in operating costs i.e. fuel and insurance premiums Impact of rising CPI on councils Long Term Financial Plan and future rates Cost of living and interest rate increases Continued housing challenges New Elected Members, understanding roles and responsibilities
External Audit	2021/2022 Audited Annual Financial Statements Meeting with external auditor (in camera) 2022/2023 Interim Audit and Management Response
Audit and Risk Committee Performance	Activity Report 2021/2022 Audit and Risk Committee training Audit and Risk Committee work program Audit and Risk Committee Terms of Reference Audit and Risk Committee self-assessment & performance review



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023





## General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Council certificate	2
Principal Financial Statements	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to and forming part of the Financial Statements	7
Independent Auditor's Report – Financial Statements	40
Independent Auditor's Report – Internal Controls	41
Certificates of Audit Independence	
Council Certificate of Audit Independence	42
Audit Certificate of Audit Independence	43



### General Purpose Financial Statements

for the year ended 30 June 2023

#### Certification of Financial Statements

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

#### In our opinion:

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

Lachlan Miller

**Chief Executive Officer** 

Dated

Ron Valentine MAYOR

Dated



## Statement of Comprehensive Income

for the year ended 30 June 2023

\$	Notes	2023	2022
Income			
Rates	2a	4,793,304	4,502,135
Statutory charges	2b	78,414	86,944
User charges	2c	1,090,857	966,476
Grants, subsidies and contributions - operating	2g	3,212,742	2,979,417
Investment income	2d	30,894	19,913
Reimbursements	2e	9,213	7,162
Other income	2f	127,204	188,249
Total income		9,342,628	8,750,296
Expenses			
Employee costs	3a	3,419,579	3,448,609
Materials, contracts and other expenses	3b	2,436,579	2,433,445
Depreciation, amortisation and impairment	3с	3,157,779	2,935,545
Finance costs	3d	223,676	85,930
Total expenses		9,237,613	8,903,529
Operating surplus / (deficit)		105,015	(153,233)
Asset disposal and fair value adjustments	4	(1,891,027)	(356,690)
Amounts received specifically for new or upgraded assets	2g	3,224,528	1,684,123
Net surplus / (deficit)		1,438,516	1,174,200
Other comprehensive income Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a		3,943,428
Total amounts which will not be reclassified subsequently to operating result			3,943,428
Total other comprehensive income			3,943,428
Total comprehensive income		1,438,516	5,117,628

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	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	546,479	2,840,983
Trade and other receivables	5b	677,956	682,250
Inventories	5c	93,859	109,859
Subtotal		1,318,294	3,633,092
Total current assets		1,318,294	3,633,092
Non-current assets			
Trade and other receivables	6	59,000	59,000
Infrastructure, property, plant and equipment	7	84,628,939	81,190,671
Total non-current assets		84,687,939	81,249,671
TOTAL ASSETS		86,006,233	84,882,763
LIABILITIES Current liabilities			
Trade and other payables	8a	1,195,530	1,332,908
Borrowings	8b	386,468	410,862
Provisions	8c	846,247	864,912
Subtotal		2,428,245	2,608,682
Total current liabilities		2,428,245	2,608,682
Non-current liabilities			
Borrowings	8b	3,463,774	3,600,242
Provisions	8c	27,566	25,707
Total non-current liabilities		3,491,340	3,625,949
TOTAL LIABILITIES		5,919,585	6,234,631
Net assets		80,086,648	78,648,132
EQUITY Accumulated surplus Asset revaluation reserves Other reserves Total council equity	9a 9b	21,623,891 61,559,162 (3,096,405) 80,086,648	18,902,554 61,559,162 (1,813,584) 78,648,132
Total equity		80,086,648	78,648,132

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

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance as at 1 July		18,902,554	61,559,162	(1,813,584)	78,648,132
Net surplus / (deficit) for year		1,438,516	-	_	1,438,516
Other comprehensive income Gain (loss) on revaluation of IPP&E Other comprehensive income	7a		<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income		1,438,516	_	_	1,438,516
Transfers between reserves		1,282,821	_	(1,282,821)	_
Balance at the end of period		21,623,891	61,559,162	(3,096,405)	80,086,648
2022 Balance as at 1 July		16,935,033	57,615,734	(1,020,263)	73,530,504
Net surplus / (deficit) for year		1,174,200	_	_	1,174,200
Other comprehensive income Gain (loss) on revaluation of IPP&E	7a	_	3,943,428	_	3,943,428
Other comprehensive income		_	3,943,428	_	3,943,428
Total comprehensive income		1,174,200	3,943,428	_	5,117,628
Transfers between reserves		793,321		(793,321)	
Balance at the end of period		18,902,554	61,559,162	(1,813,584)	78,648,132

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	2022
Cash flows from operating activities			
Receipts			
Rates receipts		4,839,743	4,570,702
Statutory charges		78,414	86,944
User charges		1,090,857	966,476
Grants, subsidies and contributions		3,212,742	3,058,347
Investment receipts		30,894	19,913
Reimbursements		9,213	7,162
Other receipts		206,811	191,629
Payments			
Payments to employees		(3,567,134)	(3,274,464)
Payments for materials, contracts and other expenses		(2,088,344)	(3,046,248)
Finance payments		(183,016)	(71,667)
Net cash provided by (or used in) operating activities	11b	3,630,180	2,508,794
Cash flows from investing activities			
Receipts			
Amounts received specifically for new or upgraded assets		2,613,500	2,084,706
Sale of replaced assets		149,092	487,209
Sale of surplus assets		-	289,698
Repayments of loans by community groups		_	4,000
Payments			,
Expenditure on renewal/replacement of assets		(3,286,853)	(2,840,094)
Expenditure on new/upgraded assets		(5,239,561)	(5,588,590)
Net cash provided (or used in) investing activities		(5,763,822)	(5,563,071)
Cash flows from financing activities			
Receipts			
Proceeds from loans			3,400,000
Proceeds from bonds and deposits		_	10,000
Payments		_	10,000
Repayments of loans		(160.962)	(26E 00E)
· ·		(160,862)	(265,905)
Net cash provided by (or used in) financing activities		(160,862)	3,144,095
Net increase (decrease) in cash held		(2,294,504)	89,818
plus: cash & cash equivalents at beginning of period		2,840,983	2,751,165
Cash and cash equivalents held at end of period	11a	546,479	2,840,983
Carrier and Carrie		<u> </u>	2,070,000

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

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Income	13
3	Expenses	15
4	Asset disposal and fair value adjustments	16
5	Current assets	16
6	Non-current assets	17
7	Infrastructure, property, plant & equipment and investment property	18
8	Liabilities	22
9	Reserves	23
10	Assets subject to restrictions	23
11	Reconciliation to Statement of Cash Flows	24
12(a)	Functions	25
12(b)	Components of functions	26
13	Financial instruments	27
14	Capital expenditure and investment property commitments	31
15	Financial indicators	32
16	Uniform presentation of finances	35
17	Superannuation	36
18	Contingencies and assets/liabilities not recognised in the balance sheet	37
19	Related party transactions	38



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

#### Note 1. Summary of Significant Accounting Policies

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

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

#### (1) Basis of preparation

#### 1.1 Compliance with Australian Accounting Standards

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

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

#### 1.2 Historical cost convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

#### 1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

#### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

#### 1.5 Covid-19

The COVID-19 pandemic impacted the 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

#### (2) The local government reporting entity

Southern Mallee District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at Day Street Pinnaroo SA 5304. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### (3) Income recognition

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

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess

continued on next page ...



Page 8 of 43

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

#### Note 1. Summary of Significant Accounting Policies (continued)

of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$1,539,484	\$1,580,061	- \$40,577
2020/21	\$1,528,976	\$1,546,691	- \$17,715
2021/22	\$2,096,043	\$1,605,126	+ \$490,917
2022/23	\$2,309,105	\$1,745,239	+ \$563,866

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

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

#### (4) Cash, cash equivalents and other financial instruments

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. A detailed statement of the accounting policies applied to financial instruments also form part of Note 13.

#### (5) Inventories

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

#### (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.



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

#### Note 1. Summary of Significant Accounting Policies (continued)

#### 6.2 Materiality

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

#### 6.3 Subsequent recognition

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

#### 6.4 Depreciation of non-current assets

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

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

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

#### (7) Payables

#### 7.1 Goods & Services

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

#### 7.2 Payments Received in Advance & Deposits

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

Council also holds a Bonds for Aged Care Residential Accomodation. These bonds are held in accordance with the Retirement Villages Act 2016(SA).

#### (8) Borrowings

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



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

#### Note 1. Summary of Significant Accounting Policies (continued)

#### **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 on costs) measured in accordance with AASB 119.

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

Weighted avg. discount rate 4.044% (2022, 3.292%) Weighted avg. settlement period 1 year (2022, 1 year)

#### 9.2 Superannuation

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

#### (10) GST implications

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

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

#### (11) New accounting standards and UIG interpretations

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

Amendments to Australian Accounting Standards - AASB 2020-3: Annual Improvement 2018-2020 and Other **Amendments** 

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

## AASB 2020-6: Amendments to Australian Accounting Standards - Classification of Liabilities as Current and Non-

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

The adoption of the amendment did not have a material impact on the financial statements. 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. 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 Council.

#### Effective for annual report periods beginning on or after 1 January 2023.

AASB 2022-6: Amendments to Australian Accounting Standards - Non current Liabilities with Covenants.



Page 11 of 43

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

#### Note 1. Summary of Significant Accounting Policies (continued)

#### Effective for annual report periods beginning on or after 1 January 2024.

AASB 2022-5: Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback

#### Effective for annual report periods beginning on or after 1 January 2025.

ASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture.

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material in the financial statements.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

#### Note 2. Income

\$	2023	2022
(a) Rates		
General rates		
General rates	3,917,543	3,712,951
Less: mandatory rebates	(40,773)	(46,012)
Total general rates	3,876,770	3,666,939
Other rates (including service charges)		
Landscape levy	154,030	133,609
Waste collection	270,610	254,102
Community wastewater management systems	458,998	428,144
Total other rates (including service charges)	883,638	815,855
Other charges		
Penalties for late payment	32,896	19,341
Total other charges	32,896	19,341
<u>Total rates</u>	4,793,304	4,502,135
(b) Statutory charges		
Town planning fees	43,810	46,297
Health and septic tank inspection fees	6,097	13,881
Animal registration fees and fines	22,092	20,367
Property Search Fees	6,415	6,399
Total statutory charges	<u>78,414</u>	86,944
(c) User charges		
Cemetery/crematoria fees	24,296	19,660
Aged Care Rentals	30,482	34,179
Hall and equipment hire	13,286	14,002
Sundry	12,423	10,160
Health Care Centres	3,027	2,038
Mallee Mobile Childcare Service	971,537	817,434
Waste Transfer Fees	17,647	17,098
Council Housing Rents	2,288	18,260
Sport and Recreation Charges Swimming Pools	15,852	33,542
Total user charges		966,476
Total door onargoo	<u> 1,030,037</u>	300,470
(d) Investment income		
Local Government Finance Authority	30,889	19,855
Banks & Other	50,869	19,655
Total investment income	30,894	19,913
Total invocation income		10,010



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 2. Income (continued)

\$	2023	2022
(e) Reimbursements		
Private works	2,377	1,882
Drummuster & Karoonda Rubbish Collection	2,555	2,413
Other	4,281	2,867
<u>Total reimbursements</u>	9,213	<u>7,162</u>
(f) Other income		
Sundry	26,211	102,968
Fire Prevention	2,567	1,640
Mallee COGS	46,000	45,000
Garbage	7,811	59
Halls	1,931	1,295
Swimming Pools	2,538	3,660
Plant and Fuel Rebate	38,634	27,137
Donations	1,512	6,490
Total other income	<u>127,204</u>	188,249
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,224,528	1,684,123
Total	3,224,528	1,684,123
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	2,509,034	2,296,183
Roads to Recovery	407,181	409,181
Library and communications	838	1,676
Childcare	295,689	272,377
Total other grants, subsidies and contributions	3,212,742	2,979,417
Total grants, subsidies and contributions	6,437,270	4,663,540
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants Commonwealth Government	3,927,398	2,297,859
State Government	2,509,872	2,365,681
Total	6,437,270	4,663,540
		1,500,0-10



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 3. Expenses

(a) Employee costs  Salaries and wages Employee leave expense Superannuation - defined contribution plan contributions Superannuation - defined benefit plan contributions Workers' compensation insurance Less: capitalised and distributed costs Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses Auditor's remuneration - Auditing the financial reports Elected members' expenses  Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses  Contractors  Maintenance	17 17	3,007,695 151,437 269,424 47,071 90,004 (146,052) 3,419,579	3,024,284 257,046 242,280 52,809 134,813 (262,623) 3,448,609
Employee leave expense Superannuation - defined contribution plan contributions Superannuation - defined benefit plan contributions Workers' compensation insurance Less: capitalised and distributed costs Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses Auditor's remuneration - Auditing the financial reports Elected members' expenses Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses Contractors		151,437 269,424 47,071 90,004 (146,052) 3,419,579	257,046 242,280 52,809 134,813 (262,623) 3,448,609
Employee leave expense Superannuation - defined contribution plan contributions Superannuation - defined benefit plan contributions Workers' compensation insurance Less: capitalised and distributed costs Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses Auditor's remuneration - Auditing the financial reports Elected members' expenses Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses Contractors		151,437 269,424 47,071 90,004 (146,052) 3,419,579	257,046 242,280 52,809 134,813 (262,623) 3,448,609
Superannuation - defined benefit plan contributions Workers' compensation insurance Less: capitalised and distributed costs Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses Auditor's remuneration - Auditing the financial reports Elected members' expenses  Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses  Contractors		47,071 90,004 (146,052) 3,419,579	242,280 52,809 134,813 (262,623) 3,448,609
Workers' compensation insurance Less: capitalised and distributed costs  Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (ii) Prescribed expenses  Auditor's remuneration  Auditing the financial reports  Elected members' expenses  Subtotal - prescribed expenses  (iii) Other materials, contracts and expenses  Contractors	17	90,004 (146,052) 3,419,579	134,813 (262,623) 3,448,609
Total operating employee costs  Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses  Auditor's remuneration  Auditing the financial reports  Elected members' expenses  Subtotal - prescribed expenses  ii) Other materials, contracts and expenses  Contractors	-	90,004 (146,052) 3,419,579	134,813 (262,623) 3,448,609
Total operating employee costs  Total number of employees (full time equivalent at end of reporting period)  (b) Materials, contracts and other expenses  (i) Prescribed expenses  Auditor's remuneration  Auditing the financial reports  Elected members' expenses  Subtotal - prescribed expenses  ii) Other materials, contracts and expenses  Contractors		3,419,579	(262,623) 3,448,609
b) Materials, contracts and other expenses i) Prescribed expenses Auditor's remuneration Auditing the financial reports Elected members' expenses Subtotal - prescribed expenses ii) Other materials, contracts and expenses Contractors		3,419,579	
b) Materials, contracts and other expenses  i) Prescribed expenses Auditor's remuneration Auditing the financial reports Elected members' expenses Subtotal - prescribed expenses ii) Other materials, contracts and expenses Contractors		39	41
i) Prescribed expenses Auditor's remuneration Auditing the financial reports Elected members' expenses Subtotal - prescribed expenses ii) Other materials, contracts and expenses Contractors			
Auditor's remuneration  Auditing the financial reports Elected members' expenses  Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses  Contractors			
Elected members' expenses  Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses  Contractors			
Subtotal - prescribed expenses  (ii) Other materials, contracts and expenses  Contractors		17,200	16,500
ii) Other materials, contracts and expenses Contractors		123,990	85,099
Contractors	-	141,190	101,599
Maintenance		730,167	919,453
Maintenance		868,280	842,726
evies paid to Government - NRM levy		154,012	133,635
Sundry		250,706	130,801
Community Grants		38,845	88,411
Fuel and Oil		253,379	216,820
Subtotal - Other material, contracts and expenses		2,295,389	2,331,846
Total materials, contracts and other expenses	-	2,436,579	2,433,445
(c) Depreciation, amortisation and impairment			
Buildings and other structures  nfrastructure		588,938	587,340
Stormwater		101,259	97,840
Transport		1,716,630	1,645,116
Common Effluent		206,099	181,975
Other		33,863	38,741
Plant, Machinery & Equipment		508,843	375,967
Furniture and fittings		1,409	8,178
Other assets		738	388
Fotal depreciation, amortisation and impairment		3,157,779	2,935,545



continued on next page ...

Page 15 of 43

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

## Note 3. Expenses (continued)

\$	2023	2022
(d) Finance costs		
Interest on loans	223,676	85,930
Total finance costs	223,676	85,930
Note 4. Asset disposal and fair value adjustments		
\$	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	149,092	487,209
Less: carrying amount of assets sold	(2,040,119)	(1,108,302)
Gain (loss) on disposal	(1,891,027)	(621,093)
(ii) Assets surplus to requirements		
Proceeds from disposal	_	289,698
Less: carrying amount of assets sold		(25,295)
Gain (loss) on disposal		264,403
Net gain (loss) on disposal or revaluation of assets	(1,891,027)	(356,690)
Note 5. Current assets		
\$	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	259,827	23,283
Deposits at call	286,652	2,817,700
Total cash and cash equivalent assets	546,479	2,840,983
(b) Trade and other receivables		
Rates - general and other	468,024	514,463
Accrued revenues	122,176	89,360
Debtors - general	8,304	8,917
GST recoupment	79,452	69,510
Total trade and other receivables	<u>677,956</u>	<u>682,250</u>



continued on next page ...

Page 16 of 43

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 5. Current assets (continued)

\$	2023	2022
(c) Inventories		
Stores and materials	82,859	63,984
Trading stock	11,000	45,875
Total inventories	93,859	109,859

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

### Note 6. Non-current assets

\$	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	59,000	59,000
Total financial assets	59,000	59,000



### Page 18 of 43

### Southern Mallee District Council

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

# Note 7. Infrastructure, property, plant & equipment and investment property

### Infrastructure, property, plant and equipment

			as at 30/06/22	06/22			Ass	Asset movements during the reporting period	the reporting period				as at 30/06/23	/06/23	
	Fair Value			Accumulated	Carrying	Asset Additions	Asset Additions	WDV of Asset	Depreciation	Adjustments &	Revaluation Increments to Equity (ARR)			Accumulated	Carrying
	Level	At Fair Value	At Cost	Depreciation	amonnt	New / Upgrade	Renewals	Disposals E	Disposals Expense (Note 3c)	Transfers	(Note 9)	At Fair Value	At Cost	Depreciation	amonut
-and - community	8	945,100	ı	I	945,100	I	I	I	ı	(9,400)	ı	935,700	I	ı	935,700
Land - other	2	1,422,900	ı	1	1,422,900	1	I	I	1	9,400	1	1,432,300	I	1	1,432,300
Land improvements		ı	1,277,357	ı	1,277,357	ı	I	I	ı	ı	I	ı	1,277,357	ı	1,277,357
3uildings and other structures	2	1,973,373	27,218	(1,063,250)	937,341	ı	176,884	(17,882)	(45,971)	472,833	I	1,933,373	263,306	(673,474)	1,523,205
Buildings and other structures	e	24,190,928	1,836,869	(12,098,416)	13,929,381	1,562,169	892,768	1	(576,722)	(472,833)	I	24,324,617	4,074,910	(13,088,764)	15,310,763
Intrastructure															
Stormwater	ಣ	4,490,980	543	(2,529,421)	1,962,102	1	I	I	(97,837)	ı	1	4,490,980	543	(2,627,258)	1,864,265
Transport	က	65,293,903	3,959,928	(21,587,550)	47,666,281	1,108,515	1,239,167	(1,919,461)	(1,720,647)	ı	I	63,040,093	5,799,867	(22,466,105)	46,373,855
Common Effluent	က	7,670,757	3,475,176	(5,146,213)	5,999,720	1,136,476	487,062	I	(201,290)	I	ı	7,670,757	5,098,715	(5,347,504)	7,421,968
Other		1	4,008,877	(442,080)	3,566,797	1,503,092	I	I	(36,463)	ı	1	1	5,511,969	(478,543)	5,033,426
Plant, Machinery & Equipment		I	5,679,278	(2,275,082)	3,404,196	6,016	548,017	(102,776)	(470,919)	I	ı	I	5,984,978	(2,600,444)	3,384,534
-urniture and fittings		1	306,247	(237,322)	68,925	1	ı	ı	(7,668)	ı	ı	1	306,247	(244,990)	61,257
Other assets		1	250,866	(240,295)	10,571	1	1	1	(262)	ı	I	1	250,866	(240,557)	10,309
Total infrastructure, property, plant and equipment		105 987 941	20 822 359	(45 619 629)	81 190 671	5 316 268	3.319.898	(2 040 119)	(3 157 779)	ı	ı	103 827 820	28 568 758	(47 767 639)	84 628 939
				(21)											
Comparatives		101,052,690	15,398,592	(43,563,581)	72,887,701	5,588,590	2,840,094	(1,133,597)	(2,935,545)	I	3,943,428	105,987,941	20,822,359	(45,619,629)	81,190,671

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

### Valuation of infrastructure, property, plant & equipment and investment property

### 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. Accordingly, formal sensitivity analysis does not provide useful information.

Transfers between fair value hierarchy levels

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

### 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.

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 7. Infrastructure, property, plant & equipment and investment property (continued)

### Transition to AASB 13 - Fair Value Measurement

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

### **Capitalisation Thresholds**

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

	\$
Office Furniture & Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new contruction/extensions	5,000
Park & Playground Furniture & Equipment	5,000
Road construction & reconstruction	5,000
Paving & Footpaths, Kerb & Gutter	5,000
Drains & Culverts	5,000

### **Estimated Useful Lives**

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

Plant, Furniture & Equipment Office Equipment Office Furniture Vehicles and Road-making Equipment Other Plant & Equipment Water Supply Equipment	5 to 10 years 10 to 20 years 5 to 8 years 5 to 15 years 5 to 25 years
Building & Other Structures Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	20 to 40 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 20 years
Infrastructure	
Sealed Roads - Surface	15 to 25 years
Sealed Roads - Structure	70 to 100 years
Unsealed Roads	35 years
Bridges - Concrete	10 years
Paving & Footpaths, Kerb & Gutter	20 to 80 years
Stormwater Drainage	65 to 70 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Community Waste Water Scheme	35 to 40 years

continued on next page ...

Pumps & Telemetry

Reticulation Pipes - PVC

Reticulation Pipes - Other



70 to 80 years

25 to 75 years 15 to 25 years

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 7. Infrastructure, property, plant & equipment and investment property (continued)

### Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see

Category 2 Land was revalued as at 1 July 2021 by Mr Mitch Ekonomopoulos Certified Practising Valuer of of Asset Val Pty Ltd.

Category 3 Land was revalued as at 1 July 2021 by Mr Mitch Ekonomopoulos Certified Practising Valuer of of Asset Val Pty Ltd

### **Buildings & Other Structures**

Buildings and other structures were revalued as at 1 July 2021 by Mr Mitch Ekonomopoulos Certified Practising Valuer of of Asset Val Pty Ltd

### Infrastructure

Transportation assets were valued by Mr John Olson, Managing Director and Principal Engineer, Road Transport HDS Australia Pty Ltd at depreciated current replacement cost during the reporting period ended 30 June 2020, based on actual costs incurred during the reporting periods ended 30 June 2019 and 2020. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Wallbridge Gilbert Aztec (WGA) as at 30 June 2018 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2018. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued at depreciated current replacement cost on 1 July 2016 by Wallbridge Gilbert Aztec (WGA). All acquisitions made after the respective dates of valuation are recorded at cost. This is estimated to be revalued on 1 July 2023 following the completion of the CWMS upgrade.

Infrastructure Other includes recreational assets such as street furniture, parks and garden equipment etc. All acquisitions made have been recorded at cost and have not been valued.

### Plant, Furniture & 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	2023 Non Current	2022 Current	2022 Non Current
Ψ	Current	Non Current	Current	Non Current
(a) Trade and other payables				
Goods and services	725,276	_	450,207	_
Payments received in advance	196,839	-	596,332	-
Accrued expenses - employee				
entitlements	108,028	_	238,777	_
Accrued expenses - other	150,387	_	32,592	_
Deposits, retentions and bonds	15,000	<u> </u>	15,000	
Total trade and other payables	1,195,530	=	1,332,908	=
(b) Borrowings  Loans  Total Borrowings  All interest bearing liabilities are secured over the future revenues of the Council	386,468 <u>386,468</u>	3,463,774 3,463,774	410,862 410,862	3,600,242 3,600,242
(c) Provisions  LSL Employee Entitlements (including oncosts)  AL Employee Entitlements (including	450,609	27,566	411,304	25,707
oncosts)	306,824	_	354,114	_
Other Employee Provisions	88,814		99,494	_
<u>Total provisions</u>	846,247	27,566	864,912	25,707



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 9. Reserves

	as at 30/06/22				as at 30/06/23
	Opening	Increments			Closing
\$	Balance	(Decrements)	Transfers	Impairments	Balance
(a) Asset revaluation					
reserve					
Land	2,247,195	_	_	_	2,247,195
Buildings and other structures Infrastructure	11,970,966	-	_	_	11,970,966
Stormwater Drainage	24,231	_	_	_	24,231
CWMS	769,649	_	_	_	769,649
Transport	46,547,121		_		46,547,121
Total asset revaluation reserve	61,559,162				61,559,162
Comparatives	57,615,734	3,943,428	-	-	61,559,162
	as at 30/06/22				as at 30/06/23
\$	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Reserve - CWMS	(1,813,584)	458,998	(1,741,819)	_	(3,096,405)
Total other reserves	(1,813,584)	458,998	(1,741,819)	_	(3,096,405)
Comparatives	(1,020,263)	428,144	(1,221,465)	_	(1,813,584)

### **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).

### Other reserves

### **CWMS (Community Waste Water Management Scheme)**

Is for the future cash requirements of asset replacement of the Community Waste Water Management scheme.

### Note 10. Assets subject to restrictions

¢	2023	2022
•	2023	2022

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

### Cash and financial assets

CRIP Funding	_	489,276
Black Summer Bushfire Grant	170,312	78,930
Total assets subject to externally imposed restrictions	<u>170,312</u>	<u>568,206</u>



### 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	2022
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	546,479	2,840,983
Balances per Statement of Cash Flows	_	546,479	2,840,983
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit) Non-cash items in income statements		1,438,516	1,174,200
Depreciation, amortisation and impairment		3,157,779	2,935,545
Grants for capital acquisitions treated as investing activity		(3,224,528)	(1,684,123)
Net (gain)/loss on disposals		1,891,027	356,690
		3,262,794	2,782,312
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		126,046	71,947
Net (increase)/decrease in inventories		16,000	(52,751)
Net increase/(decrease) in trade and other payables		242,146	(466,859)
Net increase/(decrease) in unpaid employee benefits	_	(16,806)	174,145
Net cash provided by (or used in) operations	_	3,630,180	2,508,794
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines credit:	of		
Corporate credit cards		16,000	16,000
LGFA cash advance debenture facility		3,350,000	2,300,000



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

Note 12(a). Functions

			Income, Expens	es and Assets ha Details of these	s and Assets have been directly attributed to the following Fun Details of these Functions/Activities are provided in Note 12(b)	attributed to the fies are provided	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).	ns / Activities.		
		INCOME		EXPENSES	SURPL	OPERATING SURPLUS (DEFICIT)	GRAN	GRANTS INCLUDED IN INCOME	TOTAL,	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)
€	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Health Services	10,965	17,815	50,716	46,603	(39,751)	(28,788)	I	I	I	I
Welfare & Childrens Services	1 313 726	1 135 310	1.364.284	1 190 001	(50 558)	(54 691)	295 689	772 377	ı	I
Housing & Community						( ) ) ( )		Î		
Amenities	815,118	775,579	1,031,258	968,775	(216,140)	(193,196)	I	I	8,515,915	8,404,674
Sport & Recreation	36,848	62,619	1,234,937	1,097,282	(1,198,089)	(1,034,663)	838	1,676	4,156,862	4,102,562
Development Services &										
Gravel Pits	43,813	46,297	233,248	404,826	(189,435)	(358,529)	I	I	I	I
Road & Aerodrome	1,206,001	1,214,658	2,526,841	2,447,919	(1,320,840)	(1,233,261)	1,205,815	1,214,749	51,606,274	50,932,158
Economic Affairs	1,099	1,010	52,453	95,243	(51,354)	(94,233)	I	I	I	I
Finance, Plant, Depot &	000	000	170	000	(766 960)	7007 4007			000 0	T-34 050 F
	066,101	00,60	007,047	906.24	(733,332)	(407,103)	I	I	0,000,	101,016,1
Administration of Control of Cont	I	I	101,000	030,040	(000,404)	(090,343)	I	I	I	I
Services	1,218	1,142	1,000,251	998,812	(688,033)	(997,670)	I	I	I	I
Rate & Grant Revenue	5,787,187	5,334,451	154,012	133,634	5,633,175	5,200,817	1,710,400	1,490,615	13,643,419	13,465,201
Dog and Fire Prevention	24,658	22,364	68,862	77,857	(44,204)	(55,493)	1	I	I	I
Total Functions/Activities	9,342,628	8,750,296	9,237,613	8,903,529	105,015	(153,233)	3,212,742	2,979,417	86,006,233	84,882,762

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.



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 12(b). Components of functions

### Dog and Fire Prevention

Dog and Cat Control, Fire Prevention and Other Public Order and Safety.

### **Health Services**

Health Services, Pest Control - Health, Immunisation, Prevention Health Services, Dental Clinics and Other Health Services.

### Welfare and Childcare Services

Community Support, elderly Citizens Facilities, Other Services for the Aged and Disabled, Mobile Child Care Service, Children and Youth Services, Community Assistance, Community Transport and Other Community Support.

### **Housing and Community Amenities**

Community Amenities, Cemeteries, Public Conveniences, Waste Management Facility and Recycling, Kerbside Waste and Recycling Collection, Community Waste Water Management Schemes, Street Lighting, Street Cleaning, Stormwater, Street Furniture, Aged Accommodation and Other Community Amenities.

### **Sport and Recreation**

Halls, Swimming Pools, Library Services and Static Libraries, Parks and Gardens, Sports Venues, Cultural Services, Cultural Venues, Heritage and Museums.

### **Development Services and Gravel Pits**

Building and Planning Development Regulatory Services, Reinstatement of Gravel Pits.

### **Roads and Aerodrome**

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

### **Economic Affairs**

Regional Development, Support to Local Businesses, Caravan Parks, Seasonal Worker Accommodation Facility, Community Telecentres, Tourism and Other Economic Development.

### **Finance, Plant and Other Purposes**

Council Investments Income, Council Debt Repayments, Operational Expenses associated with Council Depot and Construction Plant and Machinery, reinstatement of vandalism damage and Other Property Expenses.

### Governance

Governance, Elected Members Expenses.

### Administration Support Services

Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services.

### **Rate and Grant Revenue**

Rates, Natural Resource Management Levy and Revenues, LGGC - General Purpose.



### 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 interest rates between 1.05% and 4.30% (2022: 0.2% 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 0.519% (2022: 0.42%). 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.



### 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; interest is charged at fixed or variable rates between 4.85% and 7.00% (2022: 4.85% and 7.92%).

### **Carrying Amount:**

Approximates fair value.



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

### Note 13. Financial instruments (continued)

\$	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	546,479	_	_	546,479	546,479
Receivables	677,956		59,000	736,956	736,956
Total financial assets	1,224,435		59,000	1,283,435	1,283,435
Financial liabilities					
Payables	890,663	_	_	890,663	890,663
Current borrowings	561,976	_	_	561,976	386,468
Non-current borrowings		1,682,206	2,894,823	4,577,029	3,463,774
Total financial					
liabilities	1,452,639	1,682,206	2,894,823	6,029,668	4,740,905
Total financial					
assets and liabilities	2,677,074	1,682,206	2,953,823	7,313,103	6,024,340
	2,011,011	1,002,200	2,000,020	1,010,100	0,021,010
2022					
Financial assets					
Cash and cash equivalents	2,840,983	_	_	2,840,983	2,840,983
Receivables	682,250		59,000	741,250	741,250
Total financial assets	3,523,233		59,000	3,582,233	3,582,233
Financial liabilities					
Payables	497,799	_	_	497,799	497,799
Current borrowings	610,490	_	_	610,490	410,862
Non-current borrowings		1,672,534	3,216,478	4,889,012	3,600,242
Total financial					
liabilities	1,108,289	1,672,534	3,216,478	5,997,301	4,508,903
Total financial					
assets and liabilities	4,631,522	1,672,534	3,275,478	9,579,534	0.001.126
assets and naviilles	4,031,322	1,072,004	3,213,410	<u>8,078,004</u>	8,091,136

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

	2023		2022	
\$	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.97%	3,850,242 3,850,242	6.25%	4,011,104 4,011,104

### 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.



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 13. Financial instruments (continued)

### 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 Mangement 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.



### 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	2022
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 Contract	6,700	23,900
Cleaning Contract	1,077	91,137
Employee Contracts	211,102	779,282
Town Centre Revitalisation Works	_	48,697
Preparation of Detailed design Documentation	_	81,290
Pinnaroo CWMS Gravity Drain Renewal Works	_	1,666,684
Swimming Pools	_	1,903,381
Desludging Contract	44,295	63,893
Termite Pest & Weed Control	31,551	39,965
	294,725	4,698,229
These expenditures are payable:		
Not later than one year	205,159	4,601,775
Later than one year and not later than 5 years	89,566	96,454
·	294,725	4,698,229



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 15. Financial indicators

	Amounts	Indicator	Indica	
\$	2023	2023	2022	2021
Financial Indicators overview				
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.				
1. Operating Surplus Ratio				
Operating surplus	105,015	4.40/	(4.0)0/	0.50/
Total operating income	9,342,628	1.1%	(1.8)%	0.5%
	0,0 ==,0=0			
This ratio expresses the operating surplus as a percentage of				
total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	4,636,150			
Total operating income	9,342,628	49.6%	30.3%	(7.3)%
Total operating income	9,342,626			
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.				
Adjusted Operating Surplus Ratio				
Operating surplus	(458,851)	(= a) 0 (	(= a)a(	/
Total operating income	8,778,762	(5.2)%	(7.8)%	0.7%
	, ,			
Adjustments to Ratios				
In recent years the Federal Government has made advance				
payments prior to 30th June from future year allocations of				
financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios				
for each year and provide a more accurate basis for comparison.				
Adjusted Not Financial Liabilities Deti-				
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities  Total energing income	6,519,275	74.3%	48.1%	3.0%
Total operating income	8,778,762			
3. Asset Renewal Funding Ratio				
Asset renewals	3,137,761			
Infrastructure and Asset Management Plan required	2,009,750	156%	110%	125%
expenditure				
A				

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.

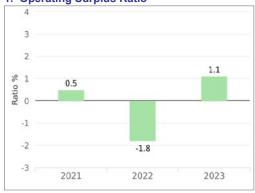
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### Notes to and forming part of the Financial Statements for the year ended 30 June 2023

### Note 15. Financial indicators (continued)

### Financial indicators - graphs

### 1. Operating Surplus Ratio

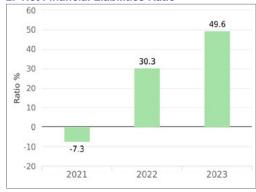


### Purpose of operating surplus ratio

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

### Commentary on 2022/23 result 2022/23 ratio 1.1%

### 2. Net Financial Liabilities Ratio



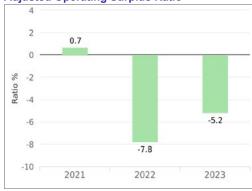
### Purpose of net financial liabilities ratio

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

### Commentary on 2022/23 result

2022/23 ratio 49.6%

### **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

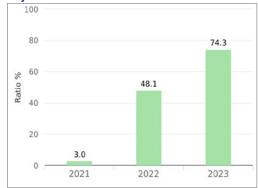
2022/23 ratio (5.2)%



### 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**



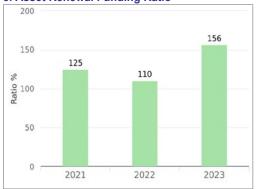
### Purpose of adjusted net financial liabilities ratio

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 74.3%

### 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 156%

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

### Note 16. Uniform presentation of finances

¢.	20	)23 2022
5	20	J23 2022

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

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

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

<u>Income</u>		
Rates	4,793,304	4,502,135
Statutory charges	78,414	86,944
User charges	1,090,857	966,476
Grants, subsidies and contributions - operating	3,212,742	2,979,417
Investment income	30,894	19,913
Reimbursements	9,213	7,162
Other income	127,204	188,249
Total Income	9,342,628	8,750,296
Expenses		
Employee costs	3,419,579	3,448,609
Materials, contracts and other expenses	2,436,579	2,433,445
Depreciation, amortisation and impairment	3,157,779	2,935,545
Finance costs	223,676	85,930
Total Expenses	9,237,613	8,903,529
Operating surplus / (deficit)	105,015	(153,233)
Adjusted Operating surplus / (deficit)	105,015	(153,233)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,286,853)	(2,840,094)
Add back depreciation, amortisation and impairment	3,157,779	2,935,545
Add back proceeds from sale of replaced assets	149,092	487,209
'	20,018	582,660
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property	(5.000.504)	(5.500.500)
and real estate developments)	(5,239,561)	(5,588,590)
Add back amounts received specifically for new and upgraded assets	2,613,500	2,084,706
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)		289,698
ostato dovolopinionto and non-outront associs nota for results	(2,626,061)	(3,214,186)
	(2,020,001)	(3,214,100)
Annual net impact to financing activities (surplus/(deficit))	(2,501,028)	(2,784,759)



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 17. Superannuation

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

### **Accumulation only members**

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

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

### Contributions to other superannuation schemes

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



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

### Note 18. Contingencies and assets/liabilities not recognised in the balance sheet

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

### 1. Land under roads

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

At reporting date, Council controlled 1,386 km of road reserves of average width 22 metres.

### 2. Potential insurance losses

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

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductable "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. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of NIL appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.



### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 19. 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, 12 persons were paid the following total compensation.

\$	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	746,377	723,580
Total	746,377	723,580
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	842	5,424
Rentals for Council property	2,288	5,940
Total	3.130	11.364

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Purchases from none of these individual businesses exceeded \$24,901 during the year.

One Key Management Personnel is a director of the Lameroo Community Hotel Board. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Lameroo Community Hotel Board.

One Key Management Personnel is a member of the Lameroo Football Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Lameroo Football Club.

Two Key Management Personnel are members of Southern Mallee Football and Netball Club. In Accordance with the Local Government Act 1999, these members delcares an interest in matters relating to the Southern Mallee Football and Netball Club.

One Key Management Personnel is a member of the Pinnaroo Primary School Parent Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Pinnaroo Primary School Parent Club.

One Key Management Personnel is a member of Pinnaroo Football Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Pinnaroo Football Club.

One Key Management Personnel is a member of Pinnaroo Tennis Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Pinnaroo Tennis Club.

One Key Management Personnel is a member of Pinnaroo Community Incorporated. In Accordance with the Local Government Act 1999, this person declare an interest in matters relating to Pinnaroo Community Incorporated.

One Key Management Personnel is a member of Lions Club of Pinnaroo. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Lions Club of Pinnaroo.

One Key Management Personnel is a member of the CFS. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the CFS.

One Key Management Personnel is a member of the Pinnaroo Agricultural Society. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Pinnaroo Agricultural Society. During the year the Pinnaroo Agricultural Society received \$5,000.

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

### Note 19. Related party transactions (continued)

One Key Management Personnel is a member of the Parrakie War Memorial Hall Committee. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Parrakie War Memorial Hall.

One Key Management Personnel is a member of the Mallee Life Church. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Mallee Life Church.

One Key Management Personnel is a member of the Lameroo Silo Art Committee. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Lameroo Silo Art Committee.

One Key Management Personnel is a member of the Geranium Uniting Church. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Geranium Uniting Church.

One Key Management Personnel is a member of the Geranium Forward Committee. In Accordance with the Local Government Act 1999, this person delcares an interest in matters relating to the Geranium Forward Committee.







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### INDEPENDENT AUDITOR'S REPORT

### To the members of Southern Mallee District Council

### **Opinion**

We have audited the accompanying financial report of Southern Mallee District Council (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Southern Mallee District Council.

In our opinion, the accompanying 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 Australian Accounting Standards, Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

### **Basis for opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described 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 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 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

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 that is 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 related 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 responsibility 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 an audit conducted in accordance with 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 this financial report.

As part of an audit of the financial report in accordance with 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 of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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.

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS** 

Tim Muhlhausler CA, Registered Company Auditor

Director

24 October 2023





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nder Professional Standards Legislation



### To the members of Southern Mallee District Council

### Opinion

We have audited the compliance of Southern Mallee District Council (the Council) with 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.

In our opinion, Southern Mallee District Council has complied, in all material respects, with Section 125 of the Local Government Act 1999 in relation to Internal Controls established by the Council in relation 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 conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

### The Council's responsibility for 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, 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 apply Auditing Standard ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

### Auditor's responsibility

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 receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

### **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 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.

### Limitation of use

This report has been prepared for the members of the Council in Accordance with Section 129 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.

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS** 

Tim Muhlhausler CA, Registered Company Auditor

Director

24 October 2023

20/10/23

### Southern Mallee District Council

### 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 Southern Mallee District Council for the year ended 30 June 2023, the Council's Auditor, Galpins 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.

Matthew Sherman

**Acting Chief Executive Officer** 

Ross Haslam

Presiding Member, Audit Committee

Date:



### **SOUTHERN MALLEE DISTRICT COUNCIL**



**GENERAL PURPOSE FINANCIAL STATEMENTS** For the year ended 30 June 2023

### Statement by Auditor

I confirm that, for the audit of the financial statements of Southern Mallee District Council for the year ended 30 June 2023, I have maintained my independence in accordance with 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), 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) Regulation 2011.

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Tim Muhlhausler CA, Registered Company Auditor

To 1961

Director

24 October 2023



### 2022/23 ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION



### Murraylands and Riverland Local Government Association



### **Constituent Councils**

















### **CONTENTS**

MRLGA OVERVIEW	3
REGIONAL STATISTICS	4
PRESIDENT'S REPORT	5
MRLGA Board	8
MRLGA CEO Network and Committees	9
MRLGA Board:	11
SA Regional Organisation of Councils	11
CEO Network	12
Regional LGA's, Chief Executive Officers	14
Operational (external) Service Agreements	15
2022 / 2023 Audit	

### Mission

Being a unified local government sector working in the best interest of the region and our communities.

### **Our Charter**

- Speaking with one voice
- Building partnerships
- Working with the LGA
- Planning for and with the region
- Coordinating resources and representation
- Enhancing efficiencies

### Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

### Role

Working to the MRLGA Charter, the Association motivates, advocates and represents its eight constituent Councils to advance cooperation, strategic partnerships and governance arrangements that oversee programs and projects in the region. Through its coordination of effort, the Association leads and assists its councils with evidence-based approaches to high level planning, communication and representation. The MRLGA works closely with Local Government Association SA, Commonwealth and State Governments, as well as regional partners including Regional Development Australia Murraylands and Riverland (RDA MR) and Murraylands & Riverland Landscape Board.

### Strategic Framework

### **Connected Region**

Improve transport movement, efficiency and safety (L & P)

Attract funding for 'fit for purpose' transport infrastructure (P)

Support big data analytics that increase efficiencies (S)

Improve Internet, mobile coverage (S)

Increase uptake of digital collaboration platforms and information sharing across councils (L)

### **Resilient Communities**

Improve social connectedness, especially across priority groups (P)

Further improve service delivery (S)

Support 'Ageing well' practices/planning (P)

Apply evidence-based research to improve housing options (S)

Improve access to skills development programs (P)

Attractive, Liveable Region and Prosperous Communities

### **Health Environment**

Plan for changing water security and stewardship (S)

Create sustainable region waste management (L)

Improve climate change adaptation (P)

Sustainable management of natural environments & systems (S)

### **Economic Opportunity**

Initiate place-based economic development (RDA lead) (P)

Attract investment for enabling infrastructure (P)

Coordinate effort to improve MRLGA councils' shared services (initially concentrating on 1 or 2 areas) (L)

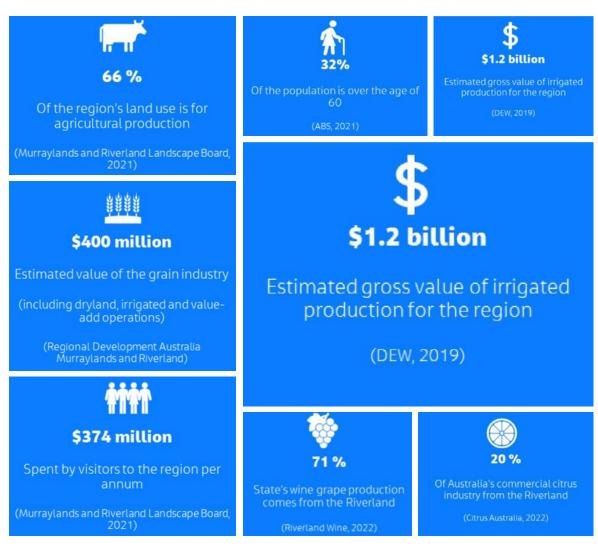
Attract and develop skills to grow the region (S)

### **REGIONAL STATISTICS**

The Murraylands and Riverland's Gross Regional Product is estimated at **\$4.64 billion**, which represents 3.73% of the state's GSP (Gross State Product).

**GRP** Population Local jobs \$4.64 billion 73,243 31,137 ABS ERP 2022 NIEIR 2022 NIEIR 2022 **Employed Residents** Largest industry (by employment) Local businesses Agriculture, Forestry and 32,496 6,672 Fishing NIEIR 2022

In the Murraylands and Riverland region, Agriculture, Forestry and Fishing had the largest total **exports** by industry, generating **\$2.736 billion** in 2021/22.



NIEIR - National Institute of Industry and Economic Research

### PRESIDENT'S REPORT



MRLGA President Mayor Caroline Phillips

The Murraylands and Riverland Local Government Association, along with its eight constituent councils, continued in 22/23 towards its goal of working collaboratively to be a unified local government sector working in the best interest of the region and our communities.

As Regional Councils continue their amazing efforts across the state to serve local communities, it was important that in our role as listeners and leaders we take time to talk to our neighbouring councils about shared regional issues and opportunities. Through this collaboration we set ourselves up for greater conversations, the sharing of ideas and solutions, networking, co-operation, efficiencies, support and progress. And on behalf of the Association, I wish to thank everyone, including Board Members, CEO's, Committee Members and staff for your ongoing collaborating as a sector. It is through collaboration we can achieve our goal of unity, and together we are stronger.

The year began with a continuing Board from 21/22. Many of whom were long serving elected members and Mayor's in Local Government

and I'd like to acknowledge their contributions made over the years and decades of service, including Mayor Peter Hunt, Mayor Leon Stasinowsky, Mayor Dave Burgess, Mayor Neil Martinson, Mayor Brenton Lewis and Mayor Jeffrey Nickolls. Since joining the MRLGA Board I have sat with each of them at many board meetings to discuss pressures in regional communities and opportunities for strategic collaboration. The Association wishes to extend its thanks for their time, experience and collaboration, for without it, we wouldn't be where we are today to continue ongoing work.

During the first quarter of the year, the Association welcomed a new CEO, Carron McLeod. Her story, not too dissimilar to some, of growing up in region (Berri, SA) and after pursuing career opportunities in cities and interstate, ultimately decided to return to South Australia, and in this case drop her feet in a regional role. Her background in Infrastructure, Planning, Architecture and Environmental Design at both Local and State Government management positions has afforded her the opportunity to develop skills sets across a range of strategic portfolios that support the continued progress of MRLGA. I'd like to thank Ms McLeod for her strong approach to collaboration and working with others, and incrementally bringing new strategic ideas to the table.

The first quarter also saw key achievements across two regional Strategy's' including Transport, and Waste and Resource Recovery;

Through ongoing collaboration via the Regional Transport and Assets Committee, our Infrastructure leaders oversaw the 2030 Regional Transport Plan, Regional Road Hierarchy Plan and database that prioritise roads for funding. It subsequently led to a collection of grant applications through the Special Local Roads Program and the region receiving \$3.5 million in road funding. This was the largest sum received in the region to date and is a credit to the Infrastructure Managers and MRLGA for it's ongoing co-ordination to build applications up to a scope and quality that attract this scale of funding.

The ongoing collaboration to oversee the regional road network helps to list a pipeline of projects to demonstrate to State and Federal Government about regional road demands. Some councils already use the discipline and procedures developed through the 2030 Regional Transport Plan to pursue other funding opportunities to improve their road networks. This is continually encouraged and, indeed, is the prerogative of each of the councils. Together, there is opportunity to take information contained in regional plans and advocate for network improvements across the region.

The Regional Road Hierarchy Plan provides a classification system which considers the interaction of local government roads with the main arterial routes managed and owned by the state and federal governments. The Hierarchy has now been advanced to include road construction and maintenance standards and has been captured in a cloud-based Geographic Information System. As the project continues to develop, a framework for the strategic management of our roads is beginning to unfold and will undoubtedly prove to be a valuable tool for future planning and advocacy.

Another key milestone achieved was the execution of a joint Waste Services Contract between 5 participating regional Councils; Berri Barmera Council, Coorong District Council, District Council of Loxton Waikerie, Renmark Paringa Council and Rural City of Murray Bridge. LGA Procurement were engaged to run the tender and after a much anticipated process, it successfully resulted in a new regional contract. This lays the foundation for further advancement in waste and resource management and recovery as a region. The state requirement for a Regional Waste and Resource Recovery Strategy was a positive outcome for regions as it enabled it to develop its own targets and pathways for diversion from landfill, recycling and efficiencies (different to that of metro councils) whereby it could factor in regional constraints. We also saw the collective efforts at Local Government level influence other private and public investment in the region, and on that note it welcomed the announcement that Peats Soil would be receiving funding from the Australian Government to build a composting facility in the Riverland.

As quarter two began to roll in, the Local Government elections were held and voting closed on 10 November 2022. The outcome of the 2022 elections resulted in 6 new Mayors welcomed to the region and subsequently the MRLGA Board. We formally extend our congratulations to Mayor Ella Winnall of Berri Barmera Council, Mayor Trevor Norton of District Council of Loxton Waikerie, Mayor Simone Bailey of Mid Murray Council, Mayor Peter Hunter of Renmark Paringa Council, Mayor Wayne Thorley of Rural City of Murray Bridge and Mayor Ron Valentine of Southern Mallee District Council. Mayor Paul Simmons of Coorong District Council and I were fortunate to be voted in as returning Mayors and have been delighted to welcome new people to the regional conversation.

For incoming Mayors, their onboarding was one that could only be described as expeditious. Each of whom upon being sworn in were swiftly catapulted into the epicenter of a State Emergency; The River Murray Flood. Their leadership, along with CEO's and staff across all Councils to guide preparation, response and recovery in conjunction with State services was a credit to their dedication to the role, community and fortitude as they embarked on efforts to remove, reduce or limit the impact of flood on people, property and assets where it could. Over the course of many months, MRLGA observed outstanding achievements across the region and sector from CEO's, Staff, Mayor's, Elected Members and Volunteers of all flood impacted Councils and surrounds. We extend our sincerest congratulations to the leadership, dedication, empathy, advocacy, time, courage and fortitude displayed by all in the lead up to and during the state emergency flood. Everyone performed their roles in a manner that was simply 'above and beyond', and I'm sure family, friends and colleagues will never forget it and are immensely proud.

The scale of the preparedness placed an immediate impost and large draw on local government resources, as significant numbers of staff were deployed into emergency preparedness. A visit to all Councils was done during preparedness and recovery phases of the flood, connecting with teams, listening to the issues and seeing how the impact (of a drawn-out emergency) was being experienced by local government staff. In light of resources being focused on flood preparedness, MRLGA had a two pronged approach; a) to carry on business as usual where it could (noting many CEO's, Directors and Managers who sit on committees were in full scale emergency preparedness and respect for their time and priorities was to be provided) and b) listen, observe and identify gaps where it may be able to offer skills, management, advocacy or support. A few examples of how this developed and took the form of, include:

- Attending ZEST meetings for a bird's eye view of the situation and listening to Agency, Department and Council reports. Where needs and assistance requests were emerging and/or when there were individual and shared challenges for Councils, we could be a breadth of it. That intel later led to supporting Berri Barmera Council and its Infrastructure Department for levee construction over a two week period in November/December and Mid Murray Council over Christmas/New Year holiday to provide existing staff a short relief.
- It developed a strong partnership with Wellbeing SA leaders that led to a \$90,000 grant coming into the region (which has since grown into another \$90,000 and \$125,000 funding (with no co-contribution required)). Wellbeing SA then followed this up with a visit in January 2023 with the MRLGA Board. Over the course of the partnership, we saw Wellbeing SA staff who are trained, qualified and experienced in Mental Health and Wellbeing programs liaising with Council staff delivering community services, wellbeing or grants on ground. Insight into the operations of SA Health, Housing SA during state emergency's and collective identify learnings and areas for improvement.
- Linking to the Australian Psychology Society and brokering access to their Disaster Response Network and Program, that offers free sessions and services to staff enduring emergency's. MRLGA released the offer to all flood impacted Councils as part of its collaboration.
- Setting up an interim Land Use Planning Committee whereby Councils Planning Department heads were able to convene to discuss the complexity of planning issues that were arising. Upon the first committee meeting it became apparent that the issues required all seven state agency's to be working together in consultation with Local Government, and that the issues were beyond the scope for Local Government delegation. This led to MRLGA advocating for the immediate establishment of a working group to be led by PLUS, which succeeded and the working group collaboratively developed the first release (Flood) Code amendment.
- Liaising with the LGA Local Government Functional Support team, and similarly identifying gaps and

- opportunity's for the sector to be supported, informed or efficient.
- Facilitated planning technical support from Onkapringa City Council and Mitcham City Council to flood impacted Councils (until PLUS established the working group).
- Inviting the Deputy Premier to meet with the Board and enable advocacy to be highlighted for a 'collective review' / 'lessons learned' process, as opposed to internal/separated reviews. The meeting also highlighted the decision to review a decision for no mental health and wellbeing (post flood) funding to be set aside in the 23/24 budget.

During these times we observed the strong organisational cultures that exist in our regional Councils. No doubt the healthy cultures and positive working environments that are nurtured in the 'everyday' played a major role in the Local Government sector shining for its efforts during the event. And in many cases built a deeper trust between community and Council.

An acknowledgement of thanks is to also go out to the many regional and metro Councils who provided resources, equipment, reporting templates and other support to all flood impacted Councils. Within the region a special acknowledgement goes to Coorong District Council and Director of Infrastructure, Matt James and District Council of Karoonda East Murray Martin Borgas for staff resource and equipment during levee construction, we thank Mark Coulter and Anthony McKenzie for their fantastic work.

As the region approaches its one-year milestone (to the date of the declared emergency) business as usual has returned for many. Recovery though, continues along side this and to varying degrees through river side towns. MRLGA hope to continue to support its constituent councils through the recovery journey and recognise the importance of collaboration and efficiency during emergency events. The more we can do to plan and be prepared for future emergency's only helps staff, community's, businesses, assets, environment and region to endure and recover. As such, we'll continue to offer the MRLGA platform for collaboration and to support advancements in joint planning and preparation.

Side step across into MRLGA business as usual, and one project that was placed on hold during the flood was the MRLGA Water Advocacy Paper. Now due for completion in late 2023. The purpose of the paper is to strategically acknowledge the importance of water to the region in all facets. With the Murray Darling Basin Plan subject to formal review in 2024-26, it took a proactive role to start building the foundations for collaborative agreements and shared opportunities and challenges. With the peak of the flood now passed, the paper has been revived and engagement with First Peoples and stakeholders to recommence.

In closing, I sincerely wish to thank all constituent councils and MRLGA Board Members for the opportunity to be the MRLGA President. The work and service undertaken by our CEO for the Association is valued and I can see our cumulative team work, cooperation and collaboration building with each year passing.

I also wish to thank Deputy President, Mayor Paul Simmons for not only stepping into the role, but representing the region through his involvement in the SA Regional Organisation of Councils. Through his role as Deputy, Mayor Simmons brought a calm and experienced approach to board and planning day sessions at MRLGA as well as SAROC and I wish to recognise the many days of contributions he has made in 22/23.

As I look to the next 12-18 months, I see the benefit of MRLGA platforms. With new state and federal governments elected, it is important that local government demonstrate a coordinated and cohesive approach to preparing place based regional strategy's and advocating for their communities.

We also acknowledge the Mayors and Councilors who served the first of a four year term to its communities. There's a lot of work that goes unseen in roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, with impartiality. Congratulations on your achievements in the first year, and together we can continue growing the regional community of 73,000 onwards and upwards.

Lastly, as change naturally occurs in the region and we endeavor to keep up with the pressure, expectations and an emerging modern world, it highlights the importance of collaboration. We exist beyond our own council boundaries and quite often we can gain more by working together at all levels of Council and all levels of Government. Thank you again for the work you do in all regional communities and the MRLGA looks forward to consolidating on its current work, as together we collaborative, identify and advance the sector where we can for the benefit of the region and our community's.

Mayor Caroline Phillips MRLGA President

#### **MRLGA Board**



## Board Members (July '22 to November '22)

Berri Barmera Council (BBC)	Mayor Peter Hunt (President)
Coorong District Council (CDC)	Mayor Paul Simmons
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips (Deputy President)
District Council of Loxton Waikerie (DCLW)	Mayor Leon Stasinowsky
Mid Murray Council (MMC)	Mayor Dave Burgess
Renmark Paringa Council (RPC)	Mayor Neil Martinson
Rural City of Murray Bridge (RCMB)	Mayor Brenton Lewis
Southern Mallee District Council (SMDC)	Mayor Jeffery Nickols

## Board Members (Nov '22 to June '23)

Berri Barmera Council (BBC)	Mayor Ella Winnall
Coorong District Council (CDC)	Mayor Paul Simmons (Deputy President)
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips (President)
District Council of Loxton Waikerie (DCLW)	Mayor Trevor Norton
Mid Murray Council (MMC)	Mayor Simone Bailey
Renmark Paringa Council (RPC)	Mayor Peter Hunter
Rural City of Murray Bridge (RCMB)	Mayor Wayne Thorley
Southern Mallee District Council (SMDC)	Mayor Ron Valentine

## Deputy Delegates (Proxy Members, Nov '22 to June '23)

Berri Barmera Council (BBC)	Cr Trevor Scott
Coorong District Council (CDC)	Cr Jeff Arthur
District Council of Loxton Waikerie (DCLW)	Cr Clive Matthews
District Council Karoonda East Murray (DCKEM)	Cr Russell Norton
Mid Murray Council (MMC)	Cr Jen Davis and Cr John Forrester
Renmark Paringa Council (RPC)  Cr Margaret Howie	
Rural City of Murray Bridge (RCMB)	Cr Andrew Baltensperger
Southern Mallee District Council (SMDC)	Cr Chris Mead

## South Australian Regional Organisation of Councils (SAROC) Representatives (July '22 to Oct '23)

Berri Barmera Council	Mayor Peter Hunt (President)
District Council of Karoonda East Murray	Mayor Caroline Phillips (Deputy President)

## South Australian Regional Organisation of Councils (SAROC) Representatives (Oct '22 to June '23)

Coorong District Council	Mayor Paul Simmons (Deputy President)
District Council of Karoonda East Murray	Mayor Caroline Phillips (President)

## **CEO Network**

Berri Barmera Council	Dylan Strong
Coorong District Council	Bridget Mather
District Council of Loxton Waikerie	David Beaton
District Council of Karoonda East Murray	Martin Borgas
Mid Murray Council	Ben Scales
Renmark Paringa Council	Tony Siviour
Rural City of Murray Bridge	Michael Sedgman (1 July '22 - 12 May '23)
Rural City of Murray Bridge	Heather Barclay (12 May '22 - 30 June '23)
Southern Mallee District Council	Matthew Sherman
Murraylands and Riverland Local Government	Carron McLeod
Association	

## **MRLGA CEO Network and Committees**

At the January 2023 Board Meeting, Committees were rationalised to 1 representative per Council, creating a committee of 8 people, plus MRLGA CEO and President. The membership from 20 January 2023 is provided below.

## **Regional Transport and Asset Committee**

BBC	David Pluckhahn	Manager Infrastructure Services
CDC	Matt James	Director Infrastructure & Assets
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	Calvin Hoye	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Stephen Whitehead (until Feb '23) Tarik Wolf (Feb – Jun '23)	Director Infrastructure & Environmental Services
RCMB	Heather Barclay (until March '23) Tim Tol (March – June '23)	General Manager Assets & Infrastructure
SMDC	Matthew Sherman	CEO
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

## Regional Public Health and Wellbeing Committee

BBC	Andrew Haigh	Manager Community Development
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Katrina Fromm	Deputy Chief Executive Officer
DCLW	Cheryle Pedler	Manager Environmental Services
MMC	Jake McVicar	Director Environmental Services
RPC	Tim Pfeiffer	Manager Community Development
RCMB	Kriston Manson	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President
MRLGA	Carron McLeod	Chief Executive Officer

## Water Paper Working Group

MRLGA	Carron McLeod	Chief Executive Officer
MDA Region 5	Cr Peter Raison	Region 5, Mid Murray Council
MDA Region 5	Cr Andrew Kassebaum (Chair)	Chair Region 5, Berri Barmera Council
MDA Region 5 - Proxy	Cr Peter Walker	Member Region 5, DCLW
MDA Region 6	Cr Melissa Rebbeck	Chair Region 6, Alexandrina Council
MDA Region 6	Bridget Mather	Exec Member Region 6, CDC
MDA Region 6 - Proxy	Tracey Strugnell	Coorong District Council
Murray Darling Ass.	Mark Lamb	Chief Executive Officer
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

## **Local Government Regional Planning Committee Representatives**

Murraylands Council	Michael Sedgman	Chief Executive Officer, Rural City of Murray Bridge
Riverland Council	David Beaton	Chief Executive Officer, District Council Loxton Waikerie

## Zone Emergency Management (Chaired by SES)

LGA Carron Mcleod	CEO (Attendee)
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## Murraylands Riverland Plan, Steering Committee Representatives

	D. Mutton	(Chair)
RDA MR	Ben Fee	CEO
PIRSA	Barb Cowey	Regional Co ordinator
Landscape Board MR	Andrew Meddle	CEO
MRLGA	Carron McLeod	CEO
Murraylands Council	Michael Sedgman	CEO, Rural City Murray Bridge
Riverland Council	David Beaton	CEO, District Council Loxton Waikerie
C.I.T	Greg McCarron	Community Representative
	H. Loller	Community Representative
	W. Jackson	Murraylands and Riverland Aboriginal

	Representative
Sheryl Giles	Murraylands and Riverland Aboriginal Representative

#### MRLGA Board:

The MRLGA Board met quarterly. Membership of the Board is filled by the Principal Members (Mayor) of each Constituent Council. Meetings of the Board were held on:

- 1. Friday 26 August 2022
- 2. Friday 9 December 2022 (postponed due to State Emergency Floods)
- 3. Friday 20 January 2023
- 4. Thursday 20 April 2023
- 5. Wednesday 10 May 2023

The meetings of the Board also provided a forum for updates from:

- LGA SA Secretariat
- Regional Development Australia, Murraylands and Riverland
- Landscape Board, Murraylands and Riverland
- Wellbeing SA
- Members of Parliament

#### **SA Regional Organisation of Councils**

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that meets bimonthly to focus on key issues affecting country Councils.

MRLGA representatives at SAROC in 2022/23 were President, Mayor Peter Hunt and Deputy President Mayor Caroline Phillips from July to November 2022. In January 2023, the SAROC Representatives voted in were Mayor Caroline Phillips and Mayor Paul Simmons.

MRLGA supports SAROC by attending meetings, submitting items of business and preparing regional reports. The committee met on:

- 21 July 2022
- 14 September 2022
- 28 October 2022
- 19 January 2023
- 2 March 2023
- 11 May 2023

A link to the 2022-23 SAROC Annual Business Plan (as adopted by the LGA Board of Directors, pages 43-51) is provided below outlining the key priorities, projects and deliverables set by the region for LGA.

https://www.lga.sa.gov.au/ data/assets/pdf file/0021/1147008/Public-LGA-Board-of-Directors-Agenda-19-May-2022.pdf

An overview of the initiatives listed in the Annual Business Plan for 22/23 include:

- Housing supply and affordability
- Digital Connectivity
- Regional Medical workforce
- Hoarding and Squalor
- Planning Reforms
- Jetties Asset Management
- Coastal Management
- Water Policy
- Circular Economy and regional waste management
- Cat Management
- Rating equity and mandatory rebates

#### **CEO Network**

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board as well as to assist and advise the MRLGA CEO in governance, project delivery and the development and implementation of the Annual Business Plan, or other plans. As the name suggests its membership is the CEOs of the eight constituent councils. The Charter outlines at Clause 7.11.8 that the Network will operate on an informal basis, and is therefore not subject to formal meeting procedures.

The Network provided a range of support including oversight, updates, feedback, guidance and discussion regarding:

- Onboarding and establishment of the new CEO
- MR (Drought Resilience) Plan
- MRLGA's role in the Flood
- 22/23 SLRP
- Water Position Paper
- Waste and Resource Recovery Strategy (and Contracts) and future resourcing
- VIC Cross Border Commissioner update
- Using Regional Plans (by DTI) to advocate for freight routes

The MRLGA wishes to acknowledge the enormous dedication that regional CEO's play each and every day in our region to:

- Support healthy teams and cultures amongst staff and working environments at Council's
- Guiding successful services, governance, reporting and oversight to Council operations
- Providing leadership, strategic thinking (for micro and macro applications) and professionalism to the local government sector and more.

The role they play is instrumental in setting the tone of successful Council operations, and without them the MRLGA would not be as enhanced and capable as it is without them, both individually and collectively.

The 22/23 year was significantly consumed by planning, preparation, responding and recovering to flood for many of them.

Beginning in October 2022, the peak struck in January 2023 but recovery is ongoing even though business as usual returned early 2023. The State has described the event as one of the largest emergency's the state has endured and the outstanding efforts from all flood impacted CEO's and Staff warrant the highest recognition and respect. In recognition of the CEO's from flood impacted Councils we list (from the border, south):

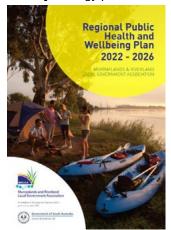
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

MRLGA also wishes to acknowledge CEO, Martin Borgas of District Council of Karoonda East Murray who provided operational staff and equipment to a neighbouring council for immediate levee construction during the event. It goes to show that no matter the size of a Council, the spirit of giving and supporting others in tough times exists in our regional community.

Overall the year for regional CEO's across the region was a success. Constantly going above and beyond to position Council's to be the best they can and through their leadership, they continue to advance regional Councils. Now business has returned back to normal for many flood impacted Councils, MRLGA looks forward to engaging with the network and providing a platform for these amazing leaders to collaborate and continue to identify the opportunities that benefit the regional community.

#### Placed Based Regional Strategies (Collaborating for efficiency and community. Delivered through Committees)

Statutory strategy pursuant to the Public Health and Wellbeing Act



The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

Key activities included:

- Strategy was released in 2022.
- Compilation and finalising of Section 52 (Public Health Act 2011) reports for the Deputy Chief Public Health Officer for submission by September 2022.
- An external services agreement with RDAMR to provide PH&W Co-ordination services was placed on hold and reviewed. A further review of the nature and scale of administration and resource support required by MRLGA to deliver parts of the regional strategy is underway.
- Goal 3 of the Strategy relates to Emergency Management. MRLGA undertook the following activities in accordance with the Strategy:
- Obtained funding for wellbeing resources during the floods.
- Participate and respond to decisions of the Murray and Mallee Zone Emergency Management Committee
- Share resources to help ensure our community is prepared and knows how to respond in an emergency.
- Participated in emergency management and disaster response planning.

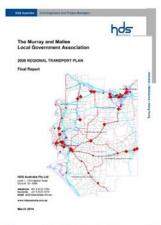
Statutory strategy pursuant to the Waste and Resource Recovery Strategy



The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils. Key activities included:

- Establishment of a Regional Waste and Resource Recovery Committee was established in January 2023.
- Award and contract execution of a regional wide waste services
- Establishment of a Regional Performance Working Group, with representation from all 5 regional councils participating in the waste services contract, and a 6 regional council is an observatory capacity.
- Submission to the CEO Network tabling resourcing options and needs to support delivery of the strategy.
- Partnership building with other Councils in regards to the scope and methods for Education Officers on waste strategy's and kerbside pick up changes.

**Collaborative** strategy enabling better funding to the region for roads.



MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

Key activities of the committee included:

- An update to the 2030 Regional Transport Plan during 22/23 which included:
- Update to the Regional Roads Action Plan
- Walker Flat Road in District Council of Karoonda East Murray was upgraded to a regionally significant freight route.
- Co-ordinated the application process for Councils to the Special Local Roads Program.
- Subsequent submission of four projects for SLRP funding in May 2023.
- Enhancement of MRLGA Regional Roads GIS
- Roads Construction and Maintenance Standards Update

Following a report developed through SAROC on regional roads, the MRLGA participated in a working group with DIT to begin to discuss the findings of the report.

**Collaborative** piece to facilitate early discussions ahead of stakeholder engagement for Murray Darling Basin Plan (2.0).



MRLGA successfully received a grant from Building Better Regions Fund (BBRF) in 21/22 to support the development of a water position paper. Jacobs Consulting were engaged to prepare the paper in response to stakeholder workshops, working group meetings, census data and specialist knowledge on the Murray Darling Basin. Meetings with the Working Group were held across up to 2022.

The paper intends to:

- Acknowledge the regions dependency on water, and begin to decipher the role Local Government can play in water advocacy and water management,
- Identify advocacy topics to support local and regional communities, industries, the environment, first nations and stakeholders.
- Identify opportunities if/when all levels of government can collaborate for the betterment of easier process' and less politicised environments
- Acknowledge the Murray Darling Basin Plan review will commence soon, and how the MLRGA and its constituent councils can prepare for the review
- Identify opportunities where Local Government can adopt best practice water management principles as well as plan for and respond to moments of flood and drought.

The document is accompanied by a Regional Impact Statement. The paper was delayed while floods occurred and is planned for finalisation in late 2023.

In addition to looking within the regional sector for collaboration, efficiency, shared resources, knowledge or other opportunities, the Association collaborated other Regional LGA's.

#### Regional LGA's, Chief Executive Officers

The Regional LGA's CEO Group is an informal meeting of Executive Officers of the Regional Local Government Associations. Functions of the Management Group include:

- O Provide input into SAROC Business Plan and the Agenda
- O Develop a working relationship with the LGA Management team
- Advocate on behalf of the regions and regional initiatives
- O Share information and provide collegiate support
- Coordinate collaborative project activity

Meetings of the Management Group were held on:

- 1. Thursday, 8 July 2021
- 2. Monday, 6 September 2021
- 3. Tuesday, 8 February 2022
- 4. Thursday, 28 April 2022

The Association also availed itself to other opportunities occurring in the region including:

#### **Future Drought Fund**

In 20/21 two South Australian regions were selected to participate in a pilot year to develop Regional Drought Resilience Plans. The plans in SA were funded by the Australian Government's Future Drought Fund Program: Regional Drought Resilience Planning Program to the approximate value of \$1.18m.

The MRLGA were invited to participate in a joint partnership with Regional Development Australia, Murraylands and Riverland (RDAMR) and Landscape Board, Murraylands and Riverland to develop a regional drought resilience plan.

For more information on the background, process or a copy of the plan, please visit:



- MR Plan landing page https://www.mrplan.com.au/theplan
  - The Process <a href="https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20Riverland%20Plan%20(MR%20Plan)%20is%20about%20supporting, Riverland%20towards%20achieving%20this%20vision.">https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20and%20Iand
- Future Drought Fund, Regional Drought Resilience Program <a href="https://www.agriculture.gov.au/agriculture-land/farm-food-drought/drought/future-drought-fund/regional-drought-resilience-planning#daff-page-main">https://www.agriculture.gov.au/agriculture-land/farm-food-drought/drought/future-drought-fund/regional-drought-resilience-planning#daff-page-main</a>

The Murraylands and Riverland (MR) (Drought Resilience) Plan was finalised as draft in May 2022 and submitted to PIRSA and CSIRO for review. In November 2022 CSIRO released a report on its review and provided 19 items of feedback. The Steering Committee reviewed the feedback and comments to the CSIRO report were submitted back as part of next steps to the funding program.

#### **Operational (external) Service Agreements**

The list below outlines the Service Agreements MRLGA held in 22/23 to support operations:

- Regional Development Australia (Murraylands and Riverland), Public Health and Wellbeing Coordinator Services (in Q1 and Q2)
- Payroll and BAS services provided by EKM Accounting (22/23).

### 2022 / 2023 Audit

The 22/23 external audit was undertaken by Dean Newbery (ABN 30 164 612 890) Financial Statements prepared by Formula Accounting (ABN 50 410 043 228)

**General Purpose Financial Reports** 

for the year ended 30 June 2023

# **General Purpose Financial Reports** for the year ended 30 June 2023

### **Table of Contents**

	Page #
Council Certificate	1
Principal Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	
Note 2 - Income	
Note 3 - Expenses	
Note 4 - Current Assets	
Note 5 - Liabilities	
Note 6 - Reconciliation of Cash Flow Statement	
Note 7 - Financial Instruments	
Note 8 - Related Party Transactions	

## **Audit Report - Financial Statements**

**Association Certificate of Audit Independence** 

**Auditor Certificate of Audit Independence** 

## **Statement of Comprehensive Income**

## for the year ended 30 June 2023

	2023		2022	
	Notes	\$	\$	
INCOME				
Council Subscriptions	2	215,204	199,695	
Grants, Subsidies and Contributions	2	116,232	82,783	
Investment income	2	27,332	6,478	
Total Income		358,768	288,956	
EXPENSES				
Employee costs	3	179,892	-	
Materials, contracts & other expenses	3	80,791	373,836	
Total Expenses		260,683	373,836	
OPERATING SURPLUS / (DEFICIT)		98,085	(84,880)	
Other Comprehensive Income				
Total Other Comprehensive Income		-		
TOTAL COMPREHENSIVE INCOME	_	98,085	(84,880)	

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

## **Statement of Financial Position**

## as at 30 June 2023

		2023	2022
ASSETS	Note	es \$	\$
Current Assets			
Cash and cash equivalents	4	1,057,115	897,507
Trade & other receivables	4	2,366	30,071
		1,059,481	927,578
	Total Current Assets	1,059,481	927,578
Total Assets		1,059,481	927,578
LIABILITIES			
Current Liabilities			
Trade & other payables	5	62,841	41,515
Provisions	5	12,492	
	Total Current Liabilities	75,333	41,515
Total Liabilities		75,333	41,515
NET ASSETS		984,148	886,063
EQUITY			
Accumulated surplus		984,148	886,063
TOTAL EQUITY		984,148	886,063
		004,140	000,000

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

# **Statement of Changes in Equity** for the year ended 30 June 2023

		Acc'd Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		886,063	886,063
Restated opening balance		886,063	886,063
Net Surplus / (Deficit) for Year		98,085	98,085
Balance at end of period		984,148	984,148
2022			
Balance at end of previous reporting period		970,943	970,943
Restated opening balance		970,943	970,943
Net Surplus / (Deficit) for Year		(84,880)	(84,880)
Balance at end of period		886,063	886,063

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

## **Statement of Cash Flows**

## for the year ended 30 June 2023

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Council Subscriptions		242,909	170,922
Investment receipts		27,332	6,478
Grants utilised for operating purposes		116,232	82,783
Other revenues		-	7,856
Payments:			
Employee costs		(146,059)	-
Materials, contracts & other expenses	<u>_</u>	(80,806)	(400,871)
Net Cash provided by (or used in) Operating Activities	6b	159,608	(132,832)
Net Increase (Decrease) in cash held	_	159,608	(132,832)
Cash & cash equivalents at beginning of period	6	897,507	1,030,339
Cash & cash equivalents at end of period	6	1,057,115	897,507

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

## Notes to and forming part of the Financial Statements

#### for the year ended 30 June 2023

#### Note 1 - Significant Accounting Policies

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

#### 1 **Basis of Preparation**

#### 1.1 Compliance with Australian Accounting Standards

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

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

#### 1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

#### 1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Assocation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

#### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

#### The Local Government Reporting Entity

The Association is a Regional Subsidiary under Section 43 and Schedule 2 of the SA Local Government Act 1999.

The Constituent Councils are:

Berri Barmera Council Coorong District Council District Council Loxton Waikerie District Council Karoonda East Murra Mid Murray Council Renmark Paringa Council Rural City of Murray Bridge Southern Mallee District Council

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

#### 3 Income recognition

#### 3.1 Revenue

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

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

## Notes to and forming part of the Financial Statements

#### for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

In other cases, AASB 1058 applies when Association enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

#### 4 Cash, Cash Equivalents and Other Financial Instruments

#### 4.1 Cash, Cash Equivalent Assets

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

#### 4.2 Other Financial Instruments

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.

#### 5 Payables

#### 5.1 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.

## 5.2 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 Association assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

#### 6 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.

#### 7 New and amended standards and interpretations

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

## Notes to and forming part of the Financial Statements

#### for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

#### Superannuation

The Association contributed the statutory 10.5% Superannuation Guarantee to the nominated superannuation fund of the Executive Officer.

#### **Provisions**

#### 9.1 Employee Benefits

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date.

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. No payment is made for untaken sick leave.

#### Contingent Liabilities and Contingent Assets

At 30 June 2023, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

#### Events after the end of the reporting period

There are no events subsequent to 30 June 2023 that need disclosure in the financial statements.

#### **Economic Dependence** 12

The Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of the revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

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

## Note 2 - INCOME

		2023	2022
	Notes	\$	\$
COUNCIL SUBSCRIPTIONS			
General Subscriptions		215,204	199,695
		215,204	199,695
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		27,332	6,478
		27,332	6,478
GRANTS, SUBSIDIES, CONTRIBUTIONS	_		
Other grants, subsidies and contributions			
Regional Capacity Buildings		40,000	42,783
Community Wellbeing Alliance		40,000	40,000
Building Better Regions		36,232	
	_	116,232	82,783
Sources of grants			
Commonwealth government		76,232	42,783
State government		40,000	40,000
		116,232	82,783

# Notes to and forming part of the Financial Statements

## for the year ended 30 June 2023

## Note 3 - EXPENSE

		2023	2022
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		150,000	-
Employee leave expense		12,492	-
Superannuation	1.8	15,750	-
Workers' Compensation Insurance	_	1,650	
Total Operating Employee Costs	_	179,892	-
Total Number of Employees		1	-
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		2,900	3,200
Elected members' expenses	_	3,025	3,200
Subtotal - Prescribed Expenses	_	5,925	6,400
Other Materials, Contracts & Expenses			
Accounting Services		3,726	-
Administration Support		-	7,433
CEO Succession Planning		1,950	21,793
Computer & Software		2,076	2,347
Executive Officer Contract Services		-	121,780
Insurance		6,725	4,804
Meeting Expenses		2,281	2,140
Office Expenses		5,184	-
Project Expenditure		50,268	202,719
Website Maintenance		50	4,116
Sundry		2,606	304
Subtotal - Other Materials, Contracts & Expenses	_	74,866	367,436
	_	80,791	373,836

# Notes to and forming part of the Financial Statements

## for the year ended 30 June 2023

## **Note 4 - CURRENT ASSETS**

		2023	2022
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		103,704	156,621
Deposits at Call		953,411	740,886
		1,057,115	897,507
TRADE & OTHER RECEIVABLES			
Subscriptions - General & Other		2,366	16,500
GST Recoupment		<u>-</u>	13,571
		2,366	30,071

## Notes to and forming part of the Financial Statements

## for the year ended 30 June 2023

## Note 5 - LIABILITIES

	2023		2022		
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non- current
Goods & Services		-	-	15	-
Payments received in advance		40,000	-	40,000	-
Accrued expenses - other		10,347	-	-	-
GST Payable	_	12,494	-	1,500	
	_	62,841		41,515	
PROVISIONS					
AL Employee entitlements (including oncosts)		12,492	-	-	-
	-	12,492	-	-	-

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

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

#### **Reconciliation of Cash** (a)

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

		2023	2022
	Notes	\$	\$
Total cash & equivalent assets	4	1,057,115	897,507
Less: Short-term borrowings	_	<u>-</u>	
Balances per Cash Flow Statement	_	1,057,115	897,507
(b) Reconciliation of Change in Net Assets to Cash from Operatin	g Activitie	es	
Net Surplus (Deficit)		98,085	(84,880)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		27,705	(20,917)
Net increase (decrease) in trade & other payables		21,326	(27,035)
Net increase (decrease) in other provisions	_	12,492	
Net Cash provided by (or used in) operations	_	159,608	(132,832)

## Notes to and forming part of the Financial Statements

## for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

**Accounting Policies - Recognised Financial Instruments** 

**Deposits** 

Bank, Deposits at Call, Short Term Accounting Policy: initially recognised atfair value and subsequently measured atamortised cost, interest is recognised when earned

> Terms & conditions: Short term deposits are avaliable on 24 hour call with the LGFA and have an interest rate of 4.3% as at 30 June 2023 (2022: 1.05%)

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

Receivables - Trade and other debtors

Accounting Policy: Carried at nominal value

Terms & conditions: Amounts due have been calcualted in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

## Notes to and forming part of the Financial Statements

## for the year ended 30 June 2023

## Note 7 - FINANCIAL INSTRUMENTS (con't)

	Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
	1,057,115			1,057,115	1,057,115
	2,366			2,366	2,366
Total	1,059,481	-	-	1,059,481	1,059,481
	22,841			22,841	22,841
Total	22,841	-	-	22,841	22,841
	Due < 1 year	Due > 1 year; <u>&lt;</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
	897,507			897,507	897,507
	30,071			30,071	30,071
Total	927,578	-	-	927,578	927,578
	1,515			1,515	1,515
Total	1,515			1,515	1,515
	Total Total	\$ 1,057,115 2,366  Total 1,059,481  22,841  Total 22,841  Due < 1 year \$ 897,507 30,071  Total 927,578	Due < 1 year  \$ 1,057,115 2,366  Total	Solution   Solution   Solution   Solution	Due < 1 year       Due > 1 year       Due > 5 years       Contractual Cash Flows         \$       \$       \$       \$         1,057,115       1,057,115       2,366         2,366       2,366       2,366         Total       1,059,481       -       -       1,059,481         Total       22,841       -       -       22,841         Total       22,841       -       -       22,841         Due < 1 year

# Murraylands and Riverland Local Government Association Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

#### **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 Association.

Risk Exposures:

<u>Credit Risk</u> represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Association's boundaries, and there is no material exposure to any individual debtor.

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

<u>Liquidity Risk</u> is the risk that Association 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. The Association 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. The Association 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.

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

## Note 8 - RELATED PARTY DISCLOSURES

#### **KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of the Association include the Mayors/Chairpersons of the constituent Councils and the CEO. The following total compensation was paid:

	2023	2022
	\$	\$
CEO salary and superannuation	165,750	-
CEO Contract	-	121,780
Member Allowance	3,025	3,200
TOTAL	168,775	124,980

#### PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key management Personnel or parties related to them had any transactions on more favourable than those avaliable to the public.

OTHER RELATED PARTIES	2023	2022
Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	\$	\$
Berri Barmera Council	23,726	21,630
Coorong District Council	19,923	17,559
District Council Loxton Waikerie	27,074	24,080
District Council Karoonda East Murra	10,343	9,444
Mid Murray Council	26,004	22,800
Renmark Paringa Council	22,000	19,165
Rural City of Murray Bridge	41,320	35,420
Southern Mallee District Council	13,343	11,632
SLRP Surcharge	31,472	37,965
TOTAL	215,205	199,695

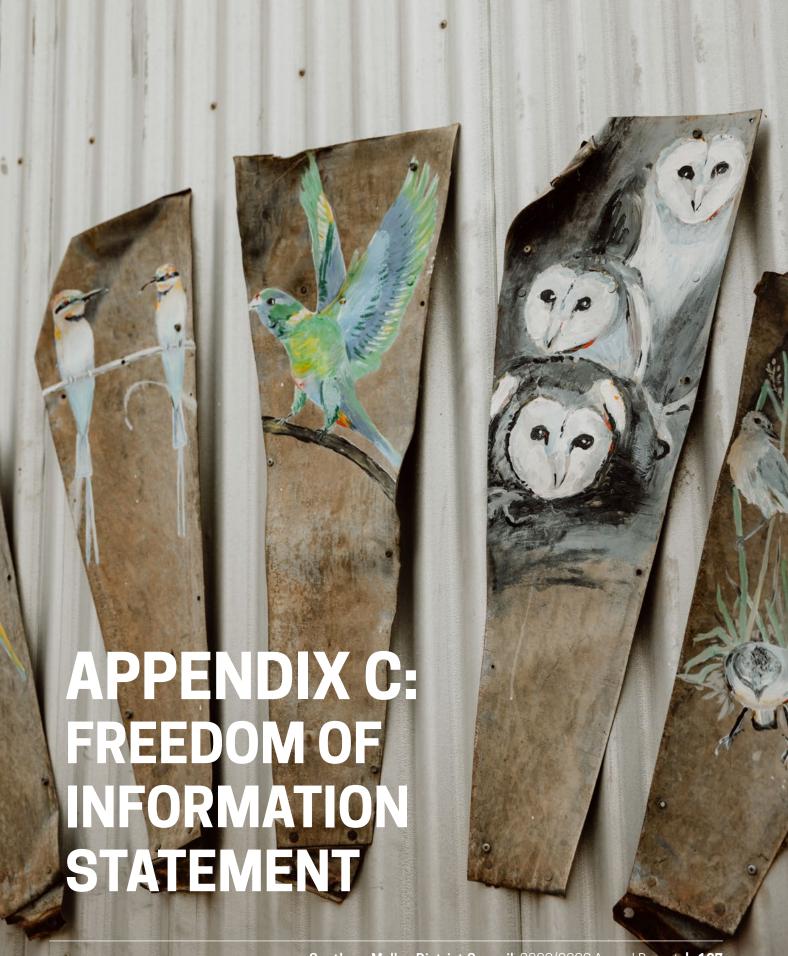
## Description of Services provided to all Related Parties above:

The Association's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

# Thank you

To the MRLGA Board, CEO Network, Committees, Berri Barmera Council, Coorong District Council, District Council of Karoonda East Murray, District Council of Loxton Waikerie, Mid Murray Council, Renmark Paringa Council, Rural City of Murray Bridge, Southern Mallee District Council, Elected Members, Landscape Board MR, Regional Development Australia MR, PIRSA, SAROC, LGA, engaged consultants, ZEMC, ZEST, SAPOL, Wellbeing SA, SA State Government Departments, MDA, MDBA, LGFA, First Nations and our vibrant, passionate, hard working and connected community. Thank you for your ongoing efforts to nurture the Murraylands and Riverland region to a :

Connected Region, Resilient Community, Economic Opportunity and Healthy Environment .



## FREEDOM OF INFORMATION STATEMENT 2022/2023

# INTRODUCTION

This Freedom of Information Statement is published by Southern Mallee District Council in accordance with the Freedom of Information Act 1991.

Subject to certain restrictions, the Freedom of Information Act 1991 gives members of the public a legally enforceable right to access information held by South Australian (Local) Government agencies such as councils. The purpose of this statement is to assist members of the public to identify the functions and decision-making processes of Council, detail the type of information held by Council and advise how it can be accessed by the public.

An updated Freedom of Information Statement will be published on the Council's website each financial year. This statement was released on 1 July 2023.

# STRUCTURE AND FUNCTIONS OF COUNCIL

Southern Mallee District Council is a regional council located on the South Australian/Victorian border south of the Riverland. Southern Mallee is a central hub to the Riverland, Murray Mallee and South East regions of the State. As the centrally located local government in the region, Council works closely with other governments and agencies in the region. The Council includes staff administration and seven elected members who represent the whole district for a fouryear term.

Council and committee meetings are public meetings where the Council considers reports, information and recommendations from Council administration to assist with Council decision making. This includes matters such as policies, budgeting, community engagement and strategic planning. Council administration implements the decisions of Council and performs daily operations under the direction of the Chief Executive Officer.

The Local Government Act 1999 (the "Act") is the primary legislation for the operation of Local Government in South Australia. The provisions of the Act are supported by the Local Government (General) Regulations 2013 and the Local Government (Procedures at Meetings) Regulations 2013. These regulations apply to all council committees with the exception of the Council Assessment Panel which is established in accordance with the provisions of the Planning, Development and Infrastructure Act 2016.

# **FULL COUNCIL AND PROVISIONS FOR MEETING PROCEDURES**

Following the local government elections held in November 2022 and a supplementary election held in March 2023, the Council consists of seven elected members who represent residents and ratepayers in the Southern Mallee District Council.

"Council" is the body corporate consisting of elected members as constituted under the *Local Government Act 1999*. Council is established to provide for the government and management of its area at the local level and, in particular:

- a) to act as a representative, informed and responsible decision-makers in the interest of its community;
- b) to provide and coordinate various public services and facilities and to develop its community and resource in a socially just and ecologically sustainable manner;
- c) to encourage and develop initiatives within its community for improving the quality of life of the community:
- d) to represent the interests of its community to the wider community; and
- e) to exercise, perform and discharge the powers, functions and duties of local government under the Local Government Act 1999 and other acts in relation to the area for which it is constituted [Section 6. Local Government Act 1999].

Ordinary meetings of the Council are held in the Council Chambers in either Lameroo or Pinnaroo or in locations throughout the Council area as determined by resolution of Council. These meetings commence at 6:30pm on the third Wednesday of each month. All meetings are open to the public, with the exception of any matters subject to an order of confidentiality [Section 90 of the Local Government Act 1999]. Notices of all meetings and associated minutes of Council and its committees are available on the website and from the Council offices.

One of the main opportunities for the community to gain information about the business of Council is through meeting agendas and associated reports prepared for Council and committee meetings. Agendas of meetings and supporting documentation, are placed on public display no less than three days prior to meetings. Council also holds information/briefing sessions and these dates along with Council meeting dates and associated information are available on Council's website at www.southernmallee.sa.gov.au and at the Council offices.

Ordinary Council meetings are also livestreamed on Councils' YouTube channel.

# **COUNCIL COMMITTEES AND SUBSIDIARIES**

Schedule 1 of this statement lists the various committees of Council and identifies under which section of the *Local Government Act 1999* or *Planning, Development and Infrastructure Act 2016* they have been formed. Committees streamline Council business and assist in the performance of its functions. The membership of committees and their terms of reference are determined by the Council.

Committees meet at intervals determined in their terms of reference (available on Council's website and at the Council offices) and make recommendations to Council. Meetings of Section 41 Committees are open to the public with the exception of any matters subject to an order of confidentiality [Section 90, Local Government Act 1999], and are publicly notified in the same way as Council meetings (see 1.1 above).

Chapter 6 of the Local Government Act 1999 and the Local Government (Procedures at Meetings) Regulations 2013 prescribe the way meetings of a Council and its committees are to be conducted.

# **EXTERNAL COMMITTEES/BOARDS/ASSOCIATIONS**

Council participates in a number of external committees, boards and associations, comprising Elected Members, staff and the public and these are listed in Schedule 1.

## **DELEGATIONS**

The Council Assessment Panel and the Chief Executive Officer (CEO) have delegated authority from Council to make decisions on specified administrative and policy matters. The CEO may sub-delegate to an employee or a committee. Council's delegations register reflects the delegated authority from the Council to the CEO (and subsequently any further sub delegations). The delegations register is reviewed annually by Council.

# **FUNCTIONS OF COUNCIL**

The functions of Council, set out in Section 7 of the Local Government Act 1999, include:

- (a) to plan at the local and regional level for the development and future requirements of its area:
- (b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
- (ba) to determine the appropriate financial contribution to be made by ratepayers to the resources of the council;
- (c) to provide for the welfare, well-being and interests of individuals and groups within its community:
- (d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards:
- (e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- (f) to provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- (g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- (h) to establish or support organisations or programs that benefit people in its area or local government generally;
- (i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the council;
- (i) to manage, improve and develop resources available to the council;
- (k) to undertake other functions and activities conferred by or under an Act.

Section 41 of the Local Government Act 1999 empowers a Council to establish committees:

- to assist the Council in the performance of its functions
- to enquire into and report to the Council on matters within the ambit of the Council's responsibilities

- to provide advice to the Council
- to exercise, perform or discharge delegated powers, functions or duties

Council's Strategic Plan is developed based on community consultation and informs Council's Annual Business Plan and Budget.

# SERVICES FOR THE COMMUNITY

Council is required by legislation to:

- Determine policies to be applied by the Council
- Develop and adopt strategic management plans
- Prepare and adopt annual business plans and budgets
- Establish an audit committee
- Develop appropriate policies, practices and processes of internal control
- Set performance objectives
- Establish policies and processes for dealing with complaints, requests for service, and internal review of Council decisions
- Determine the type, range and scope of projects to be undertaken by the Council
- Deliver planning and development, dog and cat management, fire prevention and certain public health services
- Provide the necessary administrative services to support Council's functions

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

Other services provided by Council include:

- Road networks
- Open space facilities
- Community wastewater management schemes
- Retirement villages
- Outdoor swimming pools
- Economic development

## **PUBLIC PARTICIPATION**

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

**Deputations to Council** – With the written permission of the Presiding Member of Council or a committee, a member of the public can address a committee or the Council personally or on behalf of a group of residents for up to 5 minutes on any item that is relevant to that committee or the Council, depending on the number of deputations scheduled for a particular meeting.

If a decision is required from the deputation, Council seeks a report from administration to be presented at the next appropriate meeting.

**Petitions** – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

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

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

## **Community consultation**

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

# **DOCUMENTS HELD BY COUNCIL**

Most information and documentation held by Council is available for public viewing and is readily available without recourse to the *Freedom of Information Act 1991* and we invite you to discuss your information needs with us.

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

**Land and property information system:** Council's land and property information system contains property related information (valuation, rates, ownership details) on each property in the council area.

# **ACCESS TO DOCUMENTS**

# Policy documents available for inspection

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

- Access to Council and Committee Meetings and Documents Code of Practice (April 2020)
- Annual Budget Policy (November 2020)

- Asset Management and Accounting Policy (March 2021)
- Building and Swimming Pool Inspection Policy (May 2020)
- Caretaker Policy (June 2022)
- Community Facility Usage Policy (June 2019)
- Community Grants Policy (May 2019)
- Complaints Handling Policy (January 2018)
- Corporate Purchase Card Policy (May 2023)
- Council Members Conduct Complaint Handling Policy (May 2015)
- Council Member Training and Development Policy (March 2020)
- Council Policy Framework Policy (May 2020)
- Customer Experience Policy (December 2020)
- Elected Members Allowance, Benefits and General Policy (December 2022)
- Elected Members Legal Advice Policy (November 2019)
- Elected Members Recognition of Years of Service Policy (August 2019)
- Election Process Policy (March 2020)
- Electronic Communications Policy (February 2021)
- Emergency Management Policy (August 2020)
- Employee Conduct Policy (June 2019)
- Flag Use Policy (October 2021)
- Fraud and Corruption Prevention Policy (June 2022)
- Funding Policy (April 2022)
- Hardship Policy for Residential Customers of Minor and Intermediate Water Retailers (February 2021)
- Internal Financial Control Policy (June 2022)
- Internal Review of a Council Decision Policy (January 2016)
- Media and Communications Policy (February 2021)
- Memorials and Monuments Policy (November 2019)
- Open Space Policy (December 2020)
- Order Making Policy (March 2020)
- Pinnaroo Retirement Village Policy (April 2020)
- Privacy Policy (August 2016)
- Procurement Policy (March 2023)
- Prudential Management Policy (May 2023)
- Public Consultation Policy (June 2016)
- Public Interest Disclosure Policy (October 2019)
- Rating Policy (March 2023)
- Records Management Elected Members Policy (December 2015)
- Risk Management Policy (January 2022)
- Roads Policy (December 2020)
- Safe Environment for Children Policy (January 2021)
- Selection of Road and Public Place Name Policy (March 2020)
- Service Range Policy (December 2020)
- Treasury Management Policy (January 2022)
- Tree Management Policy (March 2022)
- Unreasonable Complaints Policy (August 2016)
- Venue Hire Policy (June 2022)
- Volunteer Code of Conduct Policy (January 2022)
- Waste and Recycling Policy (December 2020)

### OTHER COUNCIL DOCUMENTS

Other documents which can be accessed on Council's website include:

- **Animal Management Plans**
- **Annual Business Plans**
- **Annual Reports**
- **Application Forms**
- Asset Management Plans
- **Audited Financial Statements**
- Committee Terms of References
- Confidential Items Register Retained Items
- Confidential Items Register Released Items
- Council and Committee Agendas and Minutes
- Customer Charter Water and Sewerage Services
- Development Plan
- **Elected Members Register of Interests**
- **Environmental Management Plans**
- Freedom of Information Statements
- Gift and Benefits Register Elected Members
- Gift and Benefits Register Council Staff
- Long Term Financial Plan
- Roadside Vegetation Management Plan
- Strategic Plan
- Register of Employees' Salaries and Wages and Benefits

The following documents are available for public inspection and purchase from Council's Principal Office, Day Street, Pinnaroo.

- Assessment Book
- Voters Roll
- Register of Public Roads and Streets

### OTHER INFORMATION REQUESTS

Requests for other information not publicly available will be considered in accordance with the Freedom of Information Act 1991. Under this legislation, applicants seeking access to documents held by Council need to provide sufficient information to enable the correct documents to be identified and must complete the required application form and lodge it at the Council offices.

Applications must be in writing and must specify that it is made under Section 13 of the Freedom of Information Act 1991. Council has also resolved that the name of the person lodging a request will be made available when undertaking third party consultation unless there is a legal impediment not to do so.

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

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

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

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

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

All general enquiries on Freedom of Information Act 1991 issues should be directed to an accredited Freedom of Information Officer.

# AMENDMENT TO COUNCIL RECORDS

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

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

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

### FREEDOM OF INFORMATION APPLICATION SUMMARY

A summary of Freedom of Information applications received as identified in Council's Annual Report.

	18-19	19-20	20-21	21-22	22-23
Applications processed	1	2	0	6	0
Applications determined	1	2	0	6	0
Full release	1	2	0	0	0
Partial release	0	0	0	0	0
Refused access	0	0	0	6	0
Proceeded to internal review	0	0	0	0	0

## FREEDOM OF INFORMATION APPLICATION FEES AND PROCESSING

Approved application fees are set in the Freedom of Information (Fees and Charges) Regulations 2018 and the Fees Notice 2023.

A cheque/money order/cash for the appropriate amount must be forwarded to Council with the freedom of information application. Processing charges may also apply for dealing with the application. These are set in the Freedom of Information Regulations and may include some free time when the request relates to the personal affairs of the applicant.

Schedule	Fees and Charges as at 1 July 2023
On application for access to an agency's documents (Section 13(c))	\$40.75
For dealing with an application for access to an agency's documents and in respect of the giving of access to the document (Section 19(1) (b) and (c))—  (a) In the case of a document that contains information concerning the personal affairs of the applicant—	No charge
(i) for up to the first two hours spent by the agency in dealing with the application and giving access no charge (ii) for each subsequent 15 minutes so spent by the agency	\$15.40 \$15.40
Where access is to be given in the form of a photocopy of the document (per page)	\$0.25
Where access is to be given in the form of a written transcript of words recorded or contained in the document (per page)	\$9.10
Where access is to be given in the form of a copy of a photograph, x-ray, video tape, computer tape or computer disk the actual cost incurred by the agency in producing the copy	The actual cost incurred by the agency in producing the copy
Postage or delivery charges	The actual cost incurred by the agency
An application for review by an agency of a determination made by the agency under Part 3 of the Freedom of Information Act 1991	\$40.75

Fees will be waived for disadvantaged persons, as set in the Freedom of Information Regulations (Fees and Charges) 2018. i.e. No fee is required for current concession holders or if payment of the fee would cause financial hardship. At all times Council retains a discretion to waive, reduce or remit a fee for any reason it thinks fit.

If, in the Council's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The Freedom of Information Officer will endeavor to work with the applicant to define the scope of the request and the costs involved.

Freedom of information requests to Southern Mallee District Council are to be addressed to:

Accredited Freedom of Information Officer PO Box 49 PINNAROO SA 5304

To download an application form, please visit: http://www.archives.sa.gov.au/content/foi-in-sa

## SCHEDULE 1 - COMMITTEES OF COUNCIL

	council Committees CHEDULE 1 - SOUTHERN MALLEE DISTRICT COUNCIL - COMMITTEE STRUCTURE  ame of Applicable Decision Making Membership Function				
Committee	Applicable Legislation	Decision Making Authority	Membership	Function	
Audit and Risk Committee	Local Government Act, 1999 - Section 126 Established under Section 41	Advisory Only	<ul> <li>Independent         Chairperson x 1         (payment provided         for meeting         attendance)</li> <li>Independent         Members x 1</li> <li>Council Members         x 1</li> </ul>	<ul> <li>Plays a critical role in the financial reporting framework of Council by overseeing and monitoring the participation of Management and external auditors in the financial reporting process.</li> <li>Addresses issues such as the approach being adopted by Council and management to address business risks, corporate and financial governance responsibilities and legal</li> <li>Compliance as well as receiving reports from Council's internal controls.</li> </ul>	

Building Fire Safety Committee	Planning Development and Infrastructure Act 2016 - Section 157	Delegated Authority	Independent Presiding Member x 1 Metropolitan Fire Service Representatives Country Fire Service Representatives Council Appointed Authorised Officers	Responsible for the checking of fire safety provisions in new and existing buildings. Of particular interest to the Committee are those types of buildings that may constitute a high fire safety risk, such as large commercial/industrial buildings, motels and hotels.
Council Assessment Panel	Planning, Development and Infrastructure Act 2016 - Section 83	Delegated Authority	Elected Member of Council x 1 Independent Members x 3	To act as a delegate of the Council in accordance with the requirements of the Development Act 1993 during transition from the Development Act 1993 to the Act; Thereafter, to act as a relevant authority under the Act; To act in accordance with the requirements of this Terms of Reference.  The CAP may provide advice and reports to the Council as it thinks fit on trends, issues and other matters relating to planning or development that have become apparent or arisen through its assessment of development applications; The CAP may cause an Annual Performance Review (APR) to be undertaken of the CAP, examining the composition of the CAP from a 'needs' perspective, the contribution, behaviour and conduct of CAP Members, the function and procedures of the CAP, and other relevant matters. The outcome of any APR undertaken by the CAP shall be reported to Council within one month of being completed.

Lameroo Town	Local Government	Advisory	Council Members	■ Play a leadership role
Lameroo Town Centre Plan Project Steering Committee	Local Government Act, 1999 - Established under Section 41	Advisory Only	<ul> <li>Council Members x 2</li> <li>Community Members x 6</li> <li>Council Staff x 3</li> </ul>	<ul> <li>Play a leadership role in the delivery of the Lameroo Town Centre Plan Project</li> <li>Promote and champion the Lameroo Town Centre Plan Project</li> <li>Represent the broad interests of the community and stakeholders</li> <li>Help ensure effective engagement with the community</li> <li>Provide advice on project matters such as community engagement, draft documents, plan development, project timelines, media, communications and project direction, as required</li> <li>Contribute to the successful project delivery through considered, innovative and enthusiastic involvement in the project</li> <li>Work in a collaborative way with the firm appointed by Council to provide professional expertise and project delivery.</li> </ul>

Pinnaroo Village Green Masterplan Project Steering Committee	Local Government Act, 1999 - Established under Section 41	Advisory Only	Council Members x 2 Community Members x 5 Council Staff x 3  The state of the stat	<ul> <li>Play a leadership role in the delivery of the Pinnaroo Village Green Masterplan Project</li> <li>Promote and champion the Pinnaroo Village Green Masterplan Project</li> <li>Represent the broad interests of the community and stakeholders</li> <li>Help ensure effective engagement with the community</li> <li>Provide advice on project matters such as community engagement, draft documents, plan development, project timelines, media, communications and project direction, as required</li> <li>Contribute to the successful project delivery through considered, innovative and enthusiastic involvement in the project</li> <li>Work in a collaborative way with the firm appointed by Council to provide professional expertise and project delivery.</li> </ul>

Business and Visitor Wayfinding Signage Project Steering Com- mittee	Local Government Act, 1999 - Established under Section 41	Advisory Only	<ul> <li>Council Members         x 2</li> <li>Community         Members x 5</li> <li>Council Staff x 3</li> </ul>	<ul> <li>Play a leadership role in the delivery of the Business and Visitor Wayfinding Signage Project</li> <li>Promote and champion the Business and Visitor Wayfinding Signage Project</li> <li>Represent the broad interests of</li> </ul>
				stakeholders Help ensure effective engagement with the community Provide advice on project matters such as community engagement, draft documents, project development, project timelines, media, communications and project direction, as required Contribute to the successful project delivery through considered, innovative and enthusiastic involvement in the project Work in a collaborative way with the firm appointed by Council to provide professional expertise and project delivery.

## **COUNCIL SUBSIDIARIES**

#### SCHEDULE 2 - Southern Mallee District Council - Regional Subsidiary Structure (established under Section 43, Local Government Act 1999)

Name of Regional Subsidiary	Membership	Purpose
Murraylands and Riverland Local Government Association	<ul> <li>Berri Barmera Council</li> <li>Coorong District Council</li> <li>District Council         <ul> <li>Karoonda East Murray;</li> </ul> </li> <li>District Council of         <ul> <li>Loxton Waikerie;</li> <li>District Council of Mid</li></ul></li></ul>	<ul> <li>Undertake coordinating, advocacy and representational roles for it's constituent Councils at a regional level.</li> <li>Facilitate and co-ordinate activities of local government at a regional level related to environment, economic and social development with the object of achieving continuing improvement for the benefit of the communities of its constituent Councils.</li> <li>Develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government when dealing with other levels of government, private enterprise and the community.</li> <li>Develop further cooperation between its constituent Councils for the benefit of the communities in the region.</li> <li>Develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities in the region.</li> <li>Undertake projects that benefit the region and its communities</li> </ul>

## **EXTERNAL COMMITTEES/BOARDS/ ASSOCIATIONS**

- Local Government Association
- Local Government Finance Authority
- Murraylands and Riverland Landscape Board



You're always welcome

#### **Southern Mallee District Council**

Day Street, Pinnaroo SA 5304

Postal Address:

PO Box 49 Pinnaroo, South Australia 5304

**Telephone:** (08) 8577 8002

**Fax:** (08) 8577 8443

**Email:** council@southernmallee.sa.gov.au **Website:** www.southernmallee.sa.gov.au